



Analysis of Financial Status of Rural Local Bodies

Department of Economics & Statistics
Government of Tamil Nadu
Chennai-6

P R E F A C E

Tamil Nadu is becoming rapidly urbanized and migration from rural areas emerged as the key factor for this transformation. However, as per 2011 Population Census, above 50 per cent of the population is still in the villages. So, Rural Development is a vital contributor for the growth of the State economy.

Government delivers services through several welfare schemes to provide need based infrastructure, opportunities to overcome the challenges and generate employment to the rural poor to come out of hunger and poverty. This could be possible only when there is good balance between revenue and expenditure, as they are the critical variables in deciding the durable health of the rural economy.

This necessitates periodical evaluation studies by the State Finance Commissions conducted from time to time to assess the changing scenario of the Financial Structure viz. revenue and expenditure of rural local bodies and to come out with appropriate policy recommendations to ensure sustainability, equity, employment and poverty alleviation.

The present Fifth State Finance Commission has entrusted the responsibility of preparation of the report on "Analysis of Financial Status of State Rural Local Bodies" to the Department of Economics and Statistics. Based on the data provided by the Fifth State Finance Commission, Finance Department and the Department of Rural Development and Panchayat Raj, earnest effort has been made to bring out the report covering the major domains of fiscal spectrum of the rural local bodies in the context of three tier system. The report highlights on the financial structures of the Rural Local Bodies providing a conceptual frame work for improving their financial stability.

Guidance through constructive interactions with the State Finance Commission, Rural Development and Panchayat Raj Department and support extended by the Principal Secretary to Government, Planning, Development and Special Initiatives Department and Principal Secretary / Commissioner of Department of Economics and Statistics went a long way in enriching the report and made this mammoth task possible.

The team of officials/staff of the department did commendable job of processing voluminous data and drafting the report. Their commitment towards the goal absolutely deserves appreciation. The support and guidance extended by State Finance Commission and Rural Development and Panchayat Raj Department with adequate supply of data is highly acknowledged.

I hope that this report would be of immense use to the State Finance Commission, Government, Head of Departments concerned, Rural Local Bodies and Stakeholders to devise policy measures, plans and decisions for the rural sectors.

*Dated; 17.10.2016
Chennai*

Sd./- V.Irai Anbu
Principal Secretary/Commissioner
Department of Economics and Statistics
Chennai-6

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1. Introduction

Tamil Nadu, located in the South - Eastern part of peninsular India, with a geographical area of 130 lakh hectares, is the eleventh largest State in India. The population of Tamil Nadu is 7, 21, 47, 030 as per Population Census 2011. There are 12 Corporations including Chennai Corporation, 124 Municipalities, 528 Town Panchayats, 31 District Panchayats, 385 Panchayat Unions and 12,524 Village Panchayats are functioning in the state for upliftment of the socio economic conditions of the general public.

Rural local bodies attempts in creation of sustainable development and livelihood activities, provision of all basic amenities in the rural areas at the habitation level, promote sanitation, reduce poverty, conserve the natural resources, minimize the urban-rural divide and ensure improvements in the quality of life of the people of Tamil Nadu.

1.1. History of Panchayat Raj System

During the 1920's Mahatma Gandhi made a strong plea for introduction of self-government in the villages with a view to improve their economy. He had pointed out that independence must begin at the grass root level. The greater the power of Panchayats, the better for the people. First effort was made in 1937, when attention was paid to the establishment of the Gram Panchayats and their reorganization. When India became independent in 1947 perhaps one-third of the villages of India had traditional Panchayats structure even things were not up to the mark.

Article 40 of the Constitution of India 1950 declared: "The State shall take steps to organise Village Panchayats and endow them with such powers and authority as may be necessary to enable them to function as units of Self-government".

In the post-independence era, Article 40 in Part-IV of the Constitution of India provides for the organization and endowment of powers and

responsibilities to the Panchayats. The Balwantrao Mehta Committee appointed by Government of India, recommended for the establishment of democratic decentralization which finally came to be known as Panchayat.

The Government of Madras enacted Madras Panchayats Act, 1958 and Madras District Development Council Act, 1958 with the following major features:

1. A two-tier system of Village Panchayats and Panchayat Unions.
2. Creation of Panchayat Unions co-terminus with the Community Development Blocks.
3. Village Panchayat Presidents to become ex-officio members of the Panchayat Union Councils with the Chairperson of the Panchayat Union Council directly/indirectly elected.
4. Entrusting the Panchayat Unions and Village Panchayats with a large number of developmental and welfare functions.
5. Abolition of District Boards.
6. Creation of District Development Council as an advisory body by Constitutional (73rd Amendment) Act, 1992. The 73rd amendment of the Constitution was enacted in 1992 and came into effect from April 1993.

The 73rd Constitutional Amendment Act came into effect from April 1993. Article 243G of the Constitution provides for the scope of devolution of powers and functions to the Panchayat Raj Institutions. 29 items were specifically listed out in the XI Schedule of the Constitution and 74th Amendment provided for formation of District Planning Committees.

The 73rd Amendment added a new dimension to the existence of local self-governance. Accordingly, the Government of Tamil Nadu enacted Tamil Nadu Panchayats Acts, 1994 (Tamil Nadu Act 21 of 1994) which came into

force on 22.04.1994. The 1994 Act brought in a number of changes in the Tamil Nadu Panchayat Raj structure:

1. Three Tier System came into existence.
2. Members of the three tiers of Rural Local Bodies and Village Panchayat Presidents were directly elected whereas the Chairpersons of Panchayat Union Councils and District Panchayats were elected from among the elected ward members.
3. All the three tiers of Panchayats are independent of each other and the Village Panchayat Presidents are not members in the Panchayat Union Council.
4. Reservation of seats and offices for SCs/STs in proportion to their population has been made and 1/3 of the total number of seats and offices is reserved for women.
5. The rotation of offices in all three tiers will be once in ten years.
6. Election shall be conducted within six months from the date of occurrence of any vacancy and the tenure is fixed as five years for all the members and Chairpersons.
7. Tamil Nadu State Election Commission was constituted.
8. State Finance Commission is being constituted quinquennially.
9. District Planning Committee has been constituted to consolidate the Development Plans of Panchayats and Urban Local Bodies in the Districts.

1.2. Elections

First ordinary elections were held to all the Rural Local Bodies in October 1996, after enactment of Tamil Nadu Panchayats Act in April 1994. The second ordinary elections to the Local Bodies were conducted during

October 2001 and the third such elections were conducted in October 2006. The fourth elections to the Local Bodies were successfully conducted in October 2011.

The elections to the posts of ward members of Village Panchayats, Panchayat Unions and District Panchayats and for Presidents of Village Panchayats were direct and held in two phases during the month of October 2011. The elections to the posts of Vice Presidents of Village Panchayats, Chairpersons and Vice-Chairpersons of Panchayat Unions and District Panchayat were direct and were held in the months of October and November 2011. While the elections to the seats (i.e., ward members) and offices (i.e., heads) of District Panchayats and Panchayat Unions were held on party basis, the elections to the seats and offices of the Village Panchayats were held on non-party basis.

Table – 1.1
Demographic status of Rural Local Bodies in Tamil Nadu

Census Period	Population (in Nos.)			Percentage variation compared to previous census year		
	Total	Rural	Urban	Total	Rural	Urban
2001	62405679	34921681 (55.96%)	27483998 (78.70%)	--	--	--
2011	72147030	37229590 (51.6%)	34917440 (48.4%)	15.61	6.49	27.16

Source: Census of India, 2011.

As per the Population Census 2011, the total population in Tamil Nadu is enumerated at 7,21,47,030, out of which the male population is 3,61,37,975 and female numbering 3,60,09,055. The literacy rate for Tamil Nadu state as per Population Census 2011 is 80.09 per cent. The rural literacy rate is 73.54 per cent and the female literacy is 65.05 per cent.

1.3. Rural Administration

The Rural administration in Tamil Nadu has 99,333 Village Panchayat Wards, 6,471 Panchayat Union Wards, 655 District Panchayat Wards, 12,524 Village Panchayat Presidents 385 Panchayat Union Chairpersons and 31 District Panchayat Chairpersons for smooth and effective functioning. Sound financial position is an integral part of successful functioning of rural local bodies. Finance Commissions, constituted both by Central and State Governments come forward to provide necessary and adequate fund to rural local bodies in regular interval in view of up scaling the socio economic status of the citizens. So far, four State Finance Commissions have been constituted and currently Fifth State Finance Commission is on successful strides.

1.4. State Innovative Schemes focusing on Rural Development

With the objective of equitable distribution of resources to all habitations and to improve the quality of life of the people living in rural area “Tamil Nadu Village Habitations Improvement Scheme” were introduced in 2011-12 wherein ‘Habitation’ is taken as the basic unit of development. It ensures provision of the facilities to all the rural habitations of Tamil Nadu.

The introduction of the Chief Minister’s Solar Powered Green House Scheme enables the rural people to have an environment friendly and dignified shelter with a large living space, providing amenities with additional solar power for lighting. These new initiatives have paved the way for the development of the local area in a long way in the State. Providing clean sanitation facilities assumes prime importance, the vision of open defecation free, through information, education and communication campaigns forming the base for this activity. All the Integrated Women Sanitary Complexes in rural areas have been renovated and continuous maintenance have been ensured.

Tamil Nadu State has excelled in the implementation of the “MGNREGS” by generating highest number of person days in the country. “Pudhu Vazhvu” project has successfully empowered the rural poor through

the Village Poverty Reduction Committees to eradicate poverty of targeted rural poor. Biodigester linked Green Community Sanitary Complexes built in Rural areas for clean sanitation. This innovative method of waste disposal taken up on pilot basis environmental friendly, conserves water and enables easy maintenance and sustainable.

State has enabled to broad base delivery system with the involvement of community based organisations at the village level such as Village Poverty Reduction Committees and Panchayat level federation of women self help groups. "Creation of awareness" among the villages has been a successful endeavour on the part of social Audit unit has been realised by all. As a centrally sponsored scheme Nirmal Bharat Abhiyan, focused to accelerate sanitation coverage in rural areas to achieve open defecation free status in all village panchayats. In the following description the fund aspects and relevant financial performance indicators are discussed in detail.

1.5. First State Finance Commission Grant

The operationalisation of the First State Finance Commission Grant had started in the year 1997-98 and continued up to 2001-02. Three tiers viz., Village Panchayats, Panchayat Unions and District Panchayats were taken into consideration to evaluate the devolution and flow of grant.

Government vide G.O (Ms) No.225, Finance (Resources) Dept., dated 02.05.1997, accepted the following recommendations of the First State Finance Commission.

- ❖ Devolution of 8% of State's own tax revenue (except Entertainment Tax) to rural and urban local bodies.
- ❖ Out of 8%, 85% to be released as devolution grant and 15% as equalization and incentive grant.
- ❖ The 85% devolution grants to be shared between rural and urban local bodies in the ratio of 55:45 respectively. The 15%

equalization and incentive grant was apportioned to rural and urban local bodies in the ratio of 60:40 respectively.

- ❖ The 55% devolution grant to rural local bodies was distributed to Village Panchayats, Panchayat Unions and District Panchayats in the ratio of 45: 45: 10 respectively. The devolution grant was released based on 1991 population giving weightage to 2/3rd general population and 1/3rd SC/ST population. The equalization grant was released to Village Panchayats and Panchayat Unions towards drinking water supply, settlement of current consumption charges and to fill up the gaps in the provision of basic amenities and infrastructure facilities. The incentive grant was released to Village Panchayats to levy and improve the house tax collections.

Information on year-wise, tier-wise financial allocation made under First State Finance Commission Grant and the analysis is as follows:

Table – 1.2
First State Finance Commission Grant
(Rs. in Lakhs)

Year	Village Panchayats	Panchayat Unions	District Panchayats	Total
1997-98	19179	14655	3095	36929
1998-99	24019	18001	3352	45372
1999-00	24048	18387	3071	45506
2000-01	30734	23169	3876	57779
2001-02	8175	8793	1776	18744
Total	106155	83005	15170	204330

Source: State Finance Commission

Village Panchayat

At the start, under the tier of Village Panchayat, the grant devolved in the year 1997-98 was Rs.19179 Lakhs, which went to all time high grants of

Rs.30734 Lakhs during 2000-01. The grant recorded upward trend upto 2000-01 and it slided down at the end of the tenure with Rs.8175 Lakhs in 2001-02. The total amount of grant under the First State Finance Commission grant worked out to the tune of Rs.106155 Lakhs.

Panchayat Union

A total of Rs.83005 Lakhs was provided for the betterment of Panchayat Unions under First State Finance Commission grant. It could be specified that the highest allocation of Rs.23169 Lakhs was released in the year 2000-01. The sanction of grant began with Rs.14655 Lakhs and maintained its gradual increase up to the year 2000-01 and the sanction was small in size in the year 2001-02 with an amount of Rs.8793 Lakhs.

District Panchayat

The range of grant under first State Finance Commission upto the year 2000-01 was sanctioned as Rs.3005 Lakhs to Rs.3876 Lakhs and as usual the grant was minimized to Rs.1776 Lakhs at the end of the tenure, say 2001-02. The total allocation under this tier worked out to Rs.15170 Lakhs

All Tiers

All tiers put together had an allocation of Rs.204330 lakhs during the tenure of First State Finance Commission grant. At the beginning the allocation was found to be Rs.36929 lakhs and reached its culminating point during the year 2000-01 with Rs.57779 lakhs. Naturally, at the closure of the tenure, the amount got dwindled down to Rs.18744 lakhs in 2001-02.

The horizontal distribution of data discloses that Village Panchayats had the toppest allocation with Rs.106155 Lakhs with 52 percentage share to total and it is succeeded by Panchayat Unions with Rs.83005 Lakhs and its share being 41 per cent . The District Panchayats had the relatively minimum size of allocation of Rs.15170 Lakhs and the reason being the number of units in respect of District Panchayats is very much minimum.

1.6. Second State Finance Commission

The Second State Finance Commission was constituted on 1.12.1999, for the award period from 2002 - 03 to 2006 - 07 and it gave its report in May 2001.

Government vide G.O.Ms.No.284, Finance (FCIV) Department, dated 12.08.2002, accepted the following recommendations of the Second State Finance Commission.

- ❖ 8% of State's own tax revenue (except Entertainment Tax) was apportioned as devolution grant and reserve equalization and incentive fund in the ratio of 87:13 respectively.
- ❖ 87% allocation was apportioned to rural local bodies and urban local bodies in the ratio of 58:42 respectively.
- ❖ Devolution grant of 58% was shared between Village Panchayats, Panchayat Unions and District Panchayats in the ratio of 47:45:8 respectively. The devolution grant was apportioned based on 2001 census population giving weightage to total population 40%, women population 40% and SC/ST population 20%. The 13% grant was apportioned as Reserve Fund, Equalization Fund, and Incentive fund in the ratio of 2:6:5 respectively.

Table – 1.3
Second State Finance Commission Grant
(Rs. in Lakhs)

Year	Village Panchayats	Panchayat Unions	District Panchayats	Total
2002-03	41625	27873	4711	74209
2003-04	35562	26689	4901	67152
2004-05	39826	40043	6415	86284
2005-06	49927	42625	6923	99475
2006-07	61471	52481	8524	122476
Total	228411	189711	31474	449596

Source: State Finance Commission

The above table illustrates the provision of grants under Second State Finance Commission from the year 2002-03 to 2006-07. Generally speaking the Village Panchayats had the lion's share of Rs.228411 Lakhs during the period meant for Second State Finance Commission grant and its share worked as 51 per cent to total. The Panchayat Unions had fairly a good allocation of Rs.189711 Lakhs occupying second place with 42.2 per cent and this is followed by District Panchayats with a grant of Rs.31474 Lakhs. The total grant under all the tiers during the tenure of Second State Finance Commission grant was calculated at Rs.449596 Lakhs. Unlike previous Commission, this Commission granted comparatively a higher size of amount at the end of its tenure and it is evident that Villlage Panchayats had an allocation of Rs.61471 Lakhs, the Panchayat Unions had Rs.52481 Lakhs and the District Panchayats were sanctioned with Rs.8524 Lakhs in 2006-07.

Village Panchayat

As noted earlier, the sanction was very much high with RS.61471 Lakhs in 2006-07. It is of significant to note that a gradual increase of fund flow throughout the tenure and that too from the year 2003-04. The grant started with Rs.41625 Lakhs and came down to Rs.35562 Lakhs in 2003-04. It started moving upward from 2004-05 with Rs.39826 Lakhs and reached its peak in 2006-07 with Rs.61471 Lakhs. A total sum of Rs.228411 Lakhs was earmarked under this tier.

Panchayat Union

Initially the grant was Rs.27873 Lakhs in 2002-03 and the allocation started growing up to the year 2006-07. A maximum allocation of Rs.52481 Lakhs was noticed in the year 2006-07 and for the whole tenure the total amount was identified to the tune of Rs.189711 Lakhs.

District Panchayat

The allocation started with smaller in size with Rs.4711 Lakhs in 2002-03 and underwent steady increase upto 2006-07 when the grant was

Rs.8524 Lakhs. The total grant for the District Panchayat was arrived at Rs.31474 Lakhs.

1.7. Third State Finance Commission

The Third State Finance Commission was constituted on 2.12.2004, for the award period of 2007- 08 to 2011-12. It gave its report on 30.9.2006. The Government vide G.O.Ms.No.199, Finance (FC IV) Department, dated 25.05.2007 accepted the following recommendations of the Third State Finance Commission:

- ❖ To increase the devolution grants from existing 8% to 9% of the State's own tax revenue in 2007-08. The devolution grant is to be shared between the rural and urban local bodies in the ratio of 58:42.
- ❖ The 58% devolution grant to rural local bodies to be distributed among the Village Panchayats, Panchayat Unions and District Panchayats in the ratio of 60:32:8 from the year 2007-08.
- ❖ The allocation of State Finance Commission funds to the Village Panchayats based on the criteria adopted in the earlier years was not sufficient for many Panchayats to meet the minimum payment of electricity charges to TNEB and water charges to TWAD Board. Hence, the Government has ordered that the Village Panchayat's share will be raised to 60% of the Devolution grant allocated for Panchayat Raj Institutions to enable them to discharge their onerous duties of provision and maintenance of basic amenities such as drinking water supply, sanitation, roads and street lights.
- ❖ Out of 60% share of Village Panchayats, 5% reserved for Infrastructure Gap Filling Fund. From out of the Village Panchayats share of 55%, a minimum grant of Rs.3.00 lakhs per annum to each Village Panchayat is to be provided as a measure of

equalization. The balance amount is to be released based on population.

Table – 1.4
Third State Finance Commission Grant

(Rs. in Lakhs)

Year	Village Panchayats	Panchayat Unions	District Panchayats	Total
2007-08	95015	50675	12669	158359
2008-09	102986	54926	13732	171644
2009-10	115886	61417	15354	192657
2010-11	154818	90076	22519	267413
Total	468705	257094	64274	790073

Source: State Finance Commission

The period meant for Third State Finance Commission grant was 2007-2011. As usual, the Village Panchayats had an handsome allocation of Rs.468705 Lakhs during the tenure of Third State Finance Commission. The percentage share is being 59 to total. The Panchayat Unions in Tamil Nadu received a grant of Rs.257094 Lakhs under this grant which constitutes 33 percent to total. As the number of District Panchayats is comparatively minimal, the allocation was found to be less with Rs.64274 Lakhs. All the tiers put together, had the grant of Rs.790073 Lakhs. The Table above provides information on tier-wise financial grant under Third State Finance Commission.

Village Panchayat

In the year 2008-09, the allocation was also higher with Rs.102986 Lakhs as compared to allocation of Rs.95015 Lakhs in 2007-08. The total allocation under this component was Rs.468705 Lakhs. During the year 2009-10 and 2010-11, the allocation was comparatively higher with Rs.115886 Lakhs and Rs.154818 Lakhs respectively.

Panchayat Union

A total of Rs.257094 Lakhs was allotted as grant during the period meant for Third State Finance Commission. The percentage share to its total is 33 and occupied second position next to Village Panchayat.

In the year 2007-08, the release of grant was Rs.50675 Lakhs and it had got more or less doubled during 2010-11 with Rs.90076 Lakhs. The release of grants during the course of grant period was gradually increasing in sync with financial progress.

District Panchayat

A sum of Rs.64274 Lakhs was released as a grant to District Panchayat by the Third State Finance Commission for their upliftment and this constitute 8.1 per cent to the total amount of Rs.790073 Lakhs allotted for all tiers, The release of grant commenced with Rs.12669 Lakhs in 2007-08 and it was increased to Rs.22519 Lakhs during the year 2010-11. The range of release identified under this category was Rs.12669 Lakhs to Rs.22519 Lakhs. It needs to be noted that the release was very much larger in 2010-11 with Rs.22519 Lakhs.

1.8. Fourth State Finance Commission

The Government has accepted the recommendations of 4th State Finance Commission. Accordingly, action taken report on the recommendations of the Fourth State Finance Commission was tabled in the Legislative Assembly on 14th May 2013. The following are the major recommendations for which orders are issued by the Government.

- a. 10% of State's own Tax Revenue will be devolved to rural and urban Local Bodies.
- b. Devolution grant will be shared in the ratio of 58:42 between rural and urban Local Bodies.
- c. The rural grant is distributed among Village Panchayats, Block Panchayats and District Panchayats in the ratio of 60:32:8
- d. Minimum Grant of Rs.5 lakh allotted to each Village Panchayat per year from the year 2013-14.

- e. And the area if Village Panchayats in the ratio of 60:20:20. In respect of Panchayat Unions and District Panchayats, the funds are released 100% as per 2011 Census Population.
- f. Incentives will be given to the village Panchayats which have 100% assessment of House Tax, 100% collection and periodical revision of House Tax.
- g. Minimum Grant of Rs.30 lakh per year to Panchayat Unions.
- h. Rs.150 Crore for Solid and Liquid Waste Management in rural areas.

Table – 1.5
Fourth State Finance Commission Grant
(Rs. in Lakhs)

Year	Village Panchayats	Panchayat Unions	District Panchayats	Total
2011-12	183286	106638	26659	316583
2012-13	223747	130180	32545	386472
2013-14	187466	128767	32679	348912
2014-15	139509	136762	34190	310461
Total	734008	502347	126073	1362428

Source: State Finance Commission

From the horizontal distribution of data, it is evident that an amount of Rs.734008 Lakhs was exclusively provided for the development of Village Panchayats in Tamil Nadu under grant provision by the Fourth State Finance Commission and the share being 54 per cent to the total amount of Rs.1362428 Lakhs.

A sizable share of Rs.502347 Lakhs was granted to Panchayat Unions by the Fourth State Finance Commission and its constitutes 36.9 per cent to the total. This is followed by the District Panchayats with adequate amount of Rs.126073 Lakhs, which represents 9.2 per cent to total.

Village Panchayat

The analysis of distribution of data reveals, that the Fourth State Finance Commission started granting a great amount of Rs.183286 Lakhs in 2011-12 and the Commission raised the amount appreciably to the tune of Rs.223747 Lakhs in 2012-13 and the release started decreasing from this year and eventually came down to Rs.139509 Lakhs in 2014-15. The entire amount earmarked for the development of Village Panchayats in Tamil Nadu by the Commission during its tenure was calculated at Rs.734008 Lakhs.

Panchayat Union

A grant by the Fourth State Finance Commission to Panchayat Unions in Tamil Nadu was Rs.106638 Lakhs in 2011-12 and the grant got increased to Rs.130180 Lakhs in 2012-13. Then a decline in grant was noticed with Rs.128767 Lakhs in 2013-14. Finally, the grant was upscaled to Rs.136762 Lakhs in 2014-15, registering an all time high grant. It may be noted that the all the year-wise grant put together worked out to Rs.502347 Lakhs.

District Panchayat

A fair amount of Rs.26659 Lakhs was released as a grant by the Fourth State Finance Commission in the year 2011-12 and the grant was gradually increased upto 2014-15, when the grant was found to Rs.34190 Lakhs. Altogether, total amount allotted for the development of District Panchayats in Tamil Nadu was Rs.126073 Lakhs.

1.9. Village Panchayat by size of population

There are six types of size classes are formed to identify the category of Village Panchayats based on the criterion of population which are clear in the table below.

There are about 12524 Village Panchayats in Tamil Nadu, out of which 6821 Village Panchayats come under the population range of 1001-3000, representing 54% to the total. The second place is occupied by the size class of 3001-5000, with 2781 Village Panchayats, constituting

22.2%. The size class of 5001-10000 is placed third with 1753 number of Village Panchayats.

Table – 1.6
Distribution of Village Panchayats by Size of Population

Sl. No.	Population (2011 Census)	No. of Village Panchayats
1.	< 500	46
2.	501 – 1000	833
3.	1001 – 3000	6821
4.	3001 – 5000	2781
5.	5001 – 10000	1753
6.	>10000	290
Total		12524

Source: Rural Development & Panchayat Raj Dept Policy Note 2015-16

In the category of <500 population, a meager number of 46 Village Panchayats are noticed. In the item of larger size class of > 10,000 population, a fair number of 290 Village Panchayats are found to be recorded.

1.10. Thirteenth Finance Commission

The Local Bodies are supported by 13th Finance Commission for betterment of socio economic condition. It is evident to see the fund flow from the Commission in the following table.

Table – 1.7
13th Central Finance Commission Grant to Village Panchayats

Year	Amount (Rs. in Lakhs)
2011-12	35262
2012-13	41611
2013-14	47165
2014-15	51551
2015-16 (Estimate)	73505
Total	249094

Source: Rural Development Department

The release of grant by the 13th Central Finance Commission in four successions, including the estimated amount in respect of 2015-16, worked out to Rs.249094 Lakhs. The estimated figure for the year 2015-16 shows an amount of Rs.73505 Lakhs. Considering the absolute figures, the year 2014-15 has shown an appreciable size of grant of Rs.51551 Lakhs. It could be seen from the table that there was sustained increase of grants over years.

1.11.14th Central Finance Commission

The fund provided by the Commission concentrates on the developments of rural sectors of the state. The funds to be received from the Commission are presented below.

Table – 1.8
14th Central Finance Commission Grant

Year	Amount (Rs. in Lakhs)
2015-16	94765
2016-17	148431
2017-18	171090
2018-19	197507
2019-20	265950
Total	877743

Source: Rural Development & Panchayat Raj Dept Policy Note 2015-16

This table provides information pertaining to the funds to be received from the 14th Central Finance Commission grant right from the year 2015-16. The fund earmarked for the betterment of Village Panchayat for the year 2015-16 is as good as Rs.94765 Lakhs and the grant is expected to register continuous increase upto the year 2019-20 to reach the comparatively a larger amount of Rs.265950 Lakhs . The total release of grant for the five years is worked out to Rs.8777.43 Lakhs.

II. Demographic profile of Rural Local Bodies

In Tamil Nadu, three tier system is in existence where in each tier is equipped with its own set of staff, number of wards etc. The details covering the staff strength, Panchayat Union-wise Population and its density, distribution of Panchayat Unions by number of Village Panchayats, the distribution of Village Panchayats by number of Hamlets, the various types of houses in Village Panchayats etc., is elaborated in this chapter.

2.1 District Panchayats

In Tamil Nadu, District Panchayat has been constituted in each District as per section 24 of the Tamil Nadu Panchayats Act, 1994. There are 31 District Panchayats comprising of 655 wards. On an average, there are 21 wards per District Panchayat. The District Panchayat may constitute the following Standing Committees.

- Food and Agriculture
- Industries and Labour
- Public Works
- Education
- Health and Welfare including Prohibition and may constitute additional standing committees for such purposes as it deems fit.

The major Functions of District Panchayats includes the preparation of development plan for the District, Compilation of administration reports of Village Panchayats and Panchayat Union Councils in the District and preparation of Annual Report for the District, Planning and review of Agricultural and Land Development, Animal Husbandry, Dairy, Poultry, Fisheries scheme and Rural Industries, Planning and review of rural housing programme particularly housing for SCs/STs and identification of major water supply schemes. However, the District Panchayats has no

taxation power and the State Finance Commission Grant is the main source of revenue.

Staff Strength

The District Panchayat has a designated staff to discharge its duties. The following table gives an account of the various categories of staff in existence. 185 staffs are in position, comprising among other categories, 29 District Panchayat Secretaries, 19 Deputy BDOs, 26 Assistants and 36 Office Assistants. Out of the total sanctioned strength of 249, the number of posts vacant is found to be 64 (25.7%)

Table – 2.1
Category wise staff details in District Panchayats (as on 31.3.2015)

Sl.No.	Designation	Sanctioned	No. in position	Consolidated Pay	Vacant Post
1.	Secretary	31	29	--	2
2.	Deputy BDO	21	19	--	2
3.	Assistant	6	26	1	10
4.	Assistant Statistical Investigator	36	5	1	1
5.	Junior Assistant	27	16	1	11
6.	Typist	18	9	1	9
7.	Steno - Typist	16	9	---	7
8.	Office Assistant	49	36	---	13
9.	Driver	36	30	---	6
10.	Others	9	6	2	3
Total		249	185	6	64

Source: State Finance Commission

The Vacancy position in certain categories is found to be high. For instance, 10 posts of Assistant and 11 posts of Junior Assistant are found to be vacant. The District Panchayat wise sanctioned staff strength shows that the maximum number of 12 staff is in existence in Coimbatore district, where as Kanchipuram, Thanjavur and Thiruvannamalai fall in the second place with 11 staff in each district. Perambalur district panchayat

has the least number of staff i.e., 4. The District Panchayat wise detail of staff strength is shown below.

Table - 2.2
District wise sanctioned staff strength (as on 31.3.2015)

Sl. No.	District	Sanctioned Staff (in Nos.)
1.	Ariyalur	5
2.	Coimbatore	12
3.	Cuddalore	10
4.	Dharmapuri	7
5.	Dindigul	10
6.	Erode	10
7.	Kanchipuram	11
8.	Kanniyakumari	6
9.	Karur	8
10.	Krishnagiri	7
11.	Madurai	10
12.	Nagapattinam	6
13.	Namakkal	5
14.	Perambalur	4
15.	Pudukottai	7
16.	Ramanathapuram	8
17.	Salem	10
18.	Sivagangai	7
19.	Thanjavur	11
20.	The Nilgiris	7
21.	Theni	10
22.	Thiruvallur	6
23.	Thiruvannamalai	11
24.	Thiruvarur	7
25.	Thoothukudi	6
26.	Trichirapalli	9
27.	Tirunelveli	10
28.	Tiruppur	5
29.	Vellore	10
30.	Villupuram	7
31.	Virudhunagar	7
	Total	249

Source: State Finance Commission

2.2 Panchayat Union

Panchayat Unions constitute the middle level of the three tier system. There are 385 Panchayat Unions in the State.

Table - 2.3
District wise Rural Population (As per 2011 Census)

Sl. No.	District	Rural Population	Women	SC	ST	% of SC
1	Ariyalur	6,71,100	3,37,847	9,946	1,63,770	24.4
2	Coimbatore	10,21,359	5,10,409	19,565	2,13,492	20.9
3	Cuddalore	18,00,133	8,91,507	10,082	6,25,788	34.76
4	Dharmapuri	12,90,530	6,24,646	60,609	2,13,538	16.55
5	Dindigul	14,57,412	7,25,917	4,580	3,34,064	22.92
6	Erode	11,30,722	5,59,797	19,084	2,16,689	19.16
7	Kancheepuram	18,61,789	9,24,124	29,706	6,24,458	33.54
8	Kanniyakumari	6,46,441	3,25,257	3,893	26,546	4.11
9	Karur	6,68,360	3,36,684	201	1,59,718	23.9
10	Krishnagiri	14,65,743	7,17,175	20,980	2,20,945	15.07
11	Madurai	13,00,481	6,44,431	4,896	2,72,494	20.95
12	Nagapattinam	12,61,288	6,37,194	2,214	4,60,876	36.54
13	Namakkal	10,87,895	5,37,918	55,417	2,48,100	22.81
14	Perambalur	4,68,017	2,34,113	2,136	1,50,504	32.16
15	Pudukkottai	13,41,111	6,75,896	845	2,51,552	18.76
16	Ramanathapuram	10,09,270	5,01,016	526	2,13,583	21.16
17	Salem	19,57,105	9,45,014	1,12,334	3,54,545	18.12
18	Sivaganga	9,52,610	4,77,215	518	1,88,454	19.78
19	Thanjavur	16,67,809	8,46,926	1,465	3,84,291	23.04
20	The Nilgiris	3,10,591	1,59,447	22,767	91,446	29.44
21	Theni	5,75,394	2,84,527	1,377	1,43,589	24.95
22	Thiruvallur	15,85,280	7,90,170	37,708	5,04,115	31.8
23	Thiruvarur	10,06,482	5,06,528	939	3,88,740	38.62
24	Thoothukkudi	9,71,273	4,92,268	1,921	2,48,752	25.61
25	Tiruchirappalli	14,71,945	7,39,563	14,519	3,05,109	20.73
26	Tirunelveli	16,45,509	8,32,916	4,099	3,58,487	21.79
27	Tiruppur	11,39,466	5,68,772	1,947	2,63,539	23.13
28	Tiruvannamalai	20,39,049	10,14,486	87,096	5,02,044	24.62
29	Vellore	24,82,556	12,41,612	65,230	6,05,248	24.38
30	Viluppuram	29,12,960	14,45,062	71,289	9,19,308	31.56
31	Virudhunagar	12,86,543	6,44,603	1,197	3,15,796	24.55
Total		4,04,86,223	2,01,73,040	6,69,086	99,69,580	24.62

Source: Census of India 2011

The Total Rural Population of the 385 Panchayat Unions is 40486223 as per 2011 Census and this accounts for 56.1% of the total Population in the State. In the geographical area of 130058 Sq. km. in the State, the rural area accounted for 104149.62 Sq.km. (80.07%).

Villupuram District has the highest rural population (29,12,960) and the Nilgiris has the lowest population (3,10,591). Similar trend is observed in the Rural Women Population with Villipuram District taking the first place (14,45,062) and the Nilgiris taking the last place (1,59,447).

Table - 2.4
District wise Average Population per Panchayat Union and Population Density

Sl. No.	District	No. of Panchayat Union	Average Population Per Panchayat Union	Density
1.	Ariyalur	6	111850	392
2.	Coimbatore	12	85113	403
3.	Cuddalore	13	138472	612
4.	Dharmapuri	8	161316	293
5.	Dindigul	14	104101	331
6.	Erode	14	80766	430
7.	Kanchipuram	13	143215	483
8.	Kanniyakumari	9	71827	1032
9.	Karur	8	83545	252
10.	Krishnagiri	10	146574	295
11.	Madurai	13	100037	408
12.	Nagapattinam	11	114663	525
13.	Namakkal	15	72526	349
14.	Perambalur	4	117004	291
15.	Pudukottai	13	103162	302
16.	Ramanathapuram	11	91752	245
17.	Salem	20	97855	429
18.	Sivagangai	12	79384	310
19.	Thanjavur	14	119129	456
20.	The Nilgiris	4	77648	265
21.	Theni	8	71924	496
22.	Thiruvallur	14	113234	554
23.	Thiruvannamalai	18	113281	433
24.	Thiruvarur	10	100648	228
25.	Thoothukudi	12	80939	365
26.	Trichirapalli	14	105139	384
27.	Tirunelveli	19	86606	251
28.	Tiruppur	13	87651	422
29.	Vellore	20	124128	617
30.	Villupuram	22	132407	447
31.	Virudhunagar	11	116958	392
Total		385	--	--
Average			105159	389

Source: RD & PR Policy Note

In the State, the average population per Panchayat Union stood at 105159 in 2011. It ranges between 71827 in Kanniyakumari district to 161316 in Dharmapuri district. In 13 districts the average population per Panchayat Union is higher than the State Average.

The average area per Panchayat Union is 270.52 Sq. K.m. and among districts, the area ranged between 626.14 Sq. K.m. in Kanniyakumari district to 6509.43 Sq.K.m. in Villupuram District. The density of population was found to be lowest in Tiruvarur district (228 per Sq. K.m.) and highest in Kannyakumari district 1032 per Sq.K.m.).The district – wise details of average population per Panchayat Union and density are shown in table 2.4.

Table – 2.5
Distribution of Panchayat Unions by Number of Village Panchayats

No. of Village Panchayats (Range)	Number of Panchayat Unions	Percentage
Less than 10	23	6.0
11-20	80	20.8
21-30	80	20.8
31-40	83	21.6
41-50	65	16.8
51 and above	54	14.0
Total	385	100.0

Source: RD & PR Policy Note

It can be discerned from the table that 21.6% (83) of the Panchayat Unions have Village Panchayats in the range of 31-40. However, 6% (23) of the Panchayat Unions have less than 10 village panchayats. On the other hand, 14% (54) of the Panchayat Unions have 51 and more number of village panchayats. The administrative efficiency of a Panchayat Union also hinges on the number of village panchayats it comprises. The lower the number, higher the efficiency.

Table – 2.6
Distribution of Panchayat Union by size of population

Population Range	No. of Panchayat Union		Percentage distribution	
	2001	2011	2001	2011
Up to 75000	104	79	27.0	21
75001 - 1 lakh	130	108	33.8	28
>1 lakh	151	198	39.2	51
Total	385	385	100.0	100

Source: RD dept.,

The number of Panchayat Unions with a population of upto 75000 has decreased from 104 (27%) in 2001 Census to 79 (21%) in 2011 Census, whereas in the above 1 lakh population range it has increased from 151 (39.2%) to 198 (51%).

Staff Strength

Staff Strength plays a crucial role in the functioning of the Panchayat Union. If the presence of staff is high it leads to better functioning. The position of Staff Strength is discussed in the following table.

Table – 2.7
Staff Strength of Panchayat Unions (As on 31.3.2015)

Sl. No.	Category	Posts sanctioned	No. in position	No. of Vacant posts
1.	Panchayat Union employees	3090	2770 (89.64%)	320 (10.36%)
2.	Government employees	15533	11616 (74.78%)	3917 (25.22%)

Source: State Finance Commission

The 385 Panchayat Unions have a presence of 2770 Panchayat Union staff and 11616 Government employees in position. On an average, there are 7 Panchayat Union staff and 30 Government employees, employed in a Panchayat Union. The Percentage of vacancy is around 10.36% for Panchayat Union staff and 25.22% for Government employees. While sanctioning the posts and filling the same, the work load in terms of number of Village Panchayats covered by a Panchayat Union has to be taken into consideration.

Table - 2.8
District wise Staff Strength of Panchayat Unions

Sl. No.	District	Panchayat Union Employees			Government Employees		
		Sanctioned	In position	Vacant	Sanctioned	In position	Vacant
1	Ariyalur	48	42	6 (12.5%)	253	174	79(31.2%)
2	Coimbatore	108	107	1(0.9%)	435	305	130(29.9%)
3	Cuddalore	104	96	8(7.7%)	552	339	213(38.6%)
4	Dharmapuri	67	65	2(3.0%)	345	272	73(21.2%)
5	Dindigul	113	106	7(6.2%)	526	447	79(15.0%)
6	Erode	112	102	10(8.9%)	481	337	144(29.96%)
7	Kancheepuram	105	84	21(20.0%)	564	402	162(28.7%)
8	Kanniyakumari	69	58	11(15.9%)	361	261	100(27.7%)
9	Karur	65	56	9(13.8%)	315	238	77(24.4%)
10	Krishnagiri	81	80	1(1.2%)	433	341	92(21.2%)
11	Madurai	104	103	1(1.0%)	525	447	78(14.9%)
12	Nagapattinam	89	80	9(10.1%)	384	291	93(24.2%)
13	Namakkal	120	109	11(9.2%)	532	415	117(22.0%)
14	Perambalur	28	25	3(10.7%)	186	135	51(27.4%)
15	Pudukkottai	105	95	10(9.5%)	542	403	139(25.6%)
16	Ramanathapuram	88	82	6(6.8%)	471	403	68(14.4%)
17	Salem	156	145	11(7.1%)	668	510	158(23.7%)
18	Sivagangai	100	77	23(23.0%)	502	360	142(28.3%)
19	Thanjavur	112	98	14(12.5%)	592	425	167(28.2%)
20	The Nilgiris	32	28	4(12.5%)	220	165	55(25.0%)
21	Theni	65	59	6(9.2%)	328	256	72(22.0%)
22	Thoothukkudi	96	89	7(7.3%)	472	390	82(17.4%)
23	Tiruchirappalli	112	102	10(8.9%)	540	430	110(20.4%)
24	Tirunelveli	155	118	37(23.9%)	670	509	161(24.0%)
25	Tiruppur	104	93	11(10.6%)	467	313	154(33.0%)
26	Tiruvallur	114	94	20(17.5%)	556	363	193(34.7%)
27	Tiruvannamalai	145	133	12(8.3%)	769	560	209(27.2%)
28	Tiruvarur	70	54	16(22.9%)	417	329	88(21.1%)
29	Vellore	161	150	11(6.8%)	786	531	255(32.4%)
30	Villupuram	174	159	15(8.6%)	925	685	240(25.39%)
31	Virudhunagar	88	81	7(8.0%)	465	382	83(17.8%)
32	Directorate of Rural Development	-	-	-	251	198	53(21.1%)
	TOTAL	3090	2770	320	15533	11616	3917(25.2%)

Source: State Finance Commission

The District wise staff position given in the above Table reveals that the vacancy of Panchayat Union employees is highest (23.9%) in Tirunelveli District and lowest (0.9%) in Coimbatore District. Similarly the vacancy position in Government employees shows that it is highest (38.6%) in Cuddalore district and lowest (14.4%) in Ramanathapuram district.

2.3 Village Panchayats

Table 2.9
District wise composition of Village Panchayats in Panchayat Unions

Sl. No.	District	No. of Panchayat Unions	No. of Village Panchayats	Average No. of Panchayats per Union
1	Ariyalur	6	201	34
2	Coimbatore	12	228	19
3	Cuddalore	13	683	53
4	Dharmapuri	8	251	31
5	Dindigul	14	306	22
6	Erode	14	225	16
7	Kancheepuram	13	633	49
8	Kanniyakumari	9	95	11
9	Karur	8	157	20
10	Krishnagiri	10	333	33
11	Madurai	13	420	32
12	Nagapattinam	11	434	39
13	Namakkal	15	322	21
14	Perambalur	4	121	30
15	Pudukkottai	13	497	38
16	Ramanathapuram	11	429	39
17	Salem	20	385	19
18	Sivagangai	12	445	37
19	Thanjavur	14	589	42
20	The Nilgiris	4	35	9
21	Theni	8	130	16
22	Thoothukkudi	12	403	34
23	Tiruchirappalli	14	404	29
24	Tirunelveli	19	425	22
25	Tiruppur	13	265	20
26	Tiruvallur	14	526	38
27	Tiruvannamalai	18	860	48
28	Tiruvarur	10	430	43
29	Vellore	20	743	37
30	Villupuram	22	1099	50
31	Virudhunagar	11	450	41
	Total	385	12524	33

Source : RD & PR Policy Note & DES

In Tamil Nadu 12524 Village Panchayats are spread across 385 Panchayat Unions. Districtwise composition of Village Panchayats in Panchayat Union and the average number of panchayats per union is shown in the following table.

A minimum of 35 village panchayats are found in the Nilgiris district and a maximum of 1099 village panchayats are found in Villupuram district. Considering the average number of panchayats per union The Nilgiris has 9 panchayats as an average where as Cuddalore has 53 Panchayats on an average. State average panchayats per union stands at 33.

Table - 2.10
Classification of village panchayats on the basis of Population as per 2011 Census

Sl. No	Population	No. of Village Panchayats
1	500 and Below	46
2	501 - 1000	833
3	1001 - 3000	6821
4	3001 - 5000	2781
5	5001 - 10000	1753
6	Above 10000	290
Total		12524

Source: RD & PR Policy note

6821 village panchayats have population ranging between 1001 – 3000 and 2781 village panchayats have populations ranging between 3001-5000. 46 village panchayats have population less than 500 and 290 Village Panchayats have population above 10000.

Table - 2.11
Income range of Village Panchayats

Sl.No.	Income Range	No of Village Panchayats
1	Rs. 5-7 Lakh	145
2	Rs. 7-10 Lakh	852
3	Rs. 10-20 Lakh	6341
4	Rs. 20-50 Lakh	4369
5	Rs. 50-1 Crore	697
6	Above Rs. 1 Crore	120
Total		12524

Source: RD & PR Policy Note

A total of 6341(50.6 %) Village panchayats fall in the income range between Rs.10-20 lakhs, 120 Village Panchayats fall in the category of Rs.1Crore and above, whereas 145 Village Panchayats are found to be in the income range of Rs. 5-7 lakhs.

Table - 2.12
Distribution of Village Panchayats by Number of Hamlets

Sl.No.	District Name	Below 5	5-15	16-25	26-50	Above 50	Total
1	Ariyalur	154	47	0	0	0	201
2	Coimbatore	138	77	10	3	0	228
3	Cuddalore	519	162	2	0	0	683
4	Dharmapuri	24	176	46	4	1	251
5	Dindigul	83	166	41	13	3	306
6	Erode	19	130	53	21	2	225
7	Kancheepuram	323	293	11	4	2	633
8	Kanniyakumari	6	69	14	6	0	95
9	Karur	14	87	41	15	0	157
10	Krishnagiri	33	219	63	18	0	333
11	Madurai	255	160	5	0	0	420
12	Nagapattinam	227	206	1	0	0	434
13	Namakkal	98	195	23	6	0	322
14	Perambalur	108	13	0	0	0	121
15	Pudukkottai	120	337	34	6	0	497
16	Ramanathapuram	215	203	11	0	0	429
17	Salem	54	213	78	34	6	385
18	Sivagangai	188	247	10	0	0	445
19	Thanjavur	423	160	6	0	0	589
20	The Nilgiris	0	5	9	17	4	35
21	Theni	82	42	6	0	0	130
22	Thoothukkudi	274	121	7	0	1	403
23	Tiruchirappalli	224	159	19	2	0	404
24	Tirunelveli	223	188	14	0	0	425
25	Tiruppur	85	142	23	13	2	265
26	Tiruvallur	161	334	25	6	0	526
27	Tiruvannamalai	471	373	10	4	2	860
28	Tiruvarur	286	144	0	0	0	430
29	Vellore	204	459	66	14	0	743
30	Villupuram	898	199	1	1	0	1099
31	Virudhunagar	332	108	8	2	0	450
	Total	6241	5434	637	189	23	12524

Source : Department of Economics and Statistics

It can be seen from the above table that 6241 village panchayats have less than 5 hamlets and 23 village panchayats have more than 50 hamlets. 5434 village panchayats have hamlet ranging from 5-15, 637 village panchayats have hamlets ranges from 16-25 and 189 village panchayats have hamlets in the range of 26-50.

Table - 2.13
Type of Houses in Village Panchayats (as on 31.03.2015)

Sl. No.	Type	Number	Percentage
1.	Huts	6,19,893	4.90
2.	Thatched	16,44,535	12.99
3.	Tiled	42,54,952	33.62
4.	Group Houses	15,49,299	12.24
5.	RCC	37,29,117	29.47
6.	Others	8,57,365	6.77
Total		1,26,55,161	100.00

Source: RD dept.

Various types of dwellings are found to be in existence in the Village Panchayats ranging from Huts to R.C.C. type of houses. The above table shows that of the total 1,26,55,161 houses under various category, 33.62% are Tiled houses whereas 4.90% constitutes huts. However, considering the rural scenario, the number of huts is considerably less.

Table - 2.14
District wise various Types of Houses in Village Panchayats (As on 31.3.15)

Sl. No.	District Name	Huts	Thatched Houses	Tiled	Group Houses	RCC	Others	Total
1	Ariyalur	9315	56963	67387	29488	34045	9184	206382
2	Coimbatore	203229	5523	472448	38080	113543	10275	843098
3	Cuddalore	29383	110303	78671	78879	79853	98580	475669
4	Dharmapuri	12718	38820	124468	43407	83341	10689	313443
5	Dindigul	11380	30089	216614	56286	139639	15101	469109
6	Erode	13256	31843	185062	47620	96172	11811	385764
7	Kancheepuram	44270	77713	93859	67856	200604	40091	524393
8	Kanniyakumari	3660	8337	54119	26271	92911	28173	213471
9	Karur	2282	11691	95281	29571	62163	8216	209204
10	Krishnagiri	6381	33129	172573	41342	108613	15281	377319
11	Madurai	8002	28335	169284	40076	187795	21782	455274
12	Nagapattinam	20878	165837	56576	51879	70720	16396	382286
13	Namakkal	7556	39498	131519	47864	85518	24536	336491
14	Perambalur	7090	21311	41492	20978	40361	16179	147411
15	Pudukkottai	18608	62630	144423	43855	100655	14461	384632
16	Ramanathapuram	7702	25597	143188	37606	111428	19774	345295
17	Salem	16618	102768	252504	70984	141842	29497	614213
18	Sivagangai	3511	15867	170656	38215	106948	8741	343938
19	Thanjavur	28554	138437	117237	52019	111225	14306	461778
20	The Nilgiris	604	1167	58756	12210	26880	4560	104177
21	Theni	1880	22984	31214	22741	100575	10340	189734
22	Thoothukkudi	7013	13944	137826	53848	125075	48811	386517
23	Tiruchirappalli	12676	48510	157618	47719	169811	27091	463425
24	Tirunelveli	3799	11851	187915	64225	252382	66945	587117
25	Tiruppur	6064	8453	222503	41708	89253	12968	380949
26	Tiruvallur	39938	64580	85479	68863	134297	37570	430727
27	Tiruvannamalai	14686	73757	133616	85774	145207	52385	505425
28	Tiruvarur	18087	124435	58848	45110	52964	6704	306148
29	Vellore	30743	70160	116356	100420	235280	40178	593137
30	Villupuram	28103	192641	135657	107800	154129	97447	715777
31	Virudhunagar	1907	7362	141803	36605	275888	39293	502858
	TOTAL	619893	1644535	4254952	1549299	3729117	857365	12655161

Source: RD Dept.

III. Financial Analysis of Rural Local Bodies-(Receipts & Expenditure)

The Tamil Nadu Panchayat Act, 1994 created a three tier Panchayat Raj System in the rural areas with District Panchayat at the District level, Panchayat Union at the intermediary level and Village Panchayat at the grass root level. The State Government had endowed the Panchayats with powers and authority so as to enable them to function as institutions of local self-government. To discharge their duties, resources are also provided to the local bodies. In addition to their own revenue, rural local bodies receive funds from various sources such as transfer from Central Finance Commission, State Finance Commission devolution, Pooled Assigned revenue etc. The flow of resources to the Rural Local Bodies during the five year period from 2010-11 to 2014-15 is indicated below.

Table – 3.1
Details of Grants to Rural Local Bodies

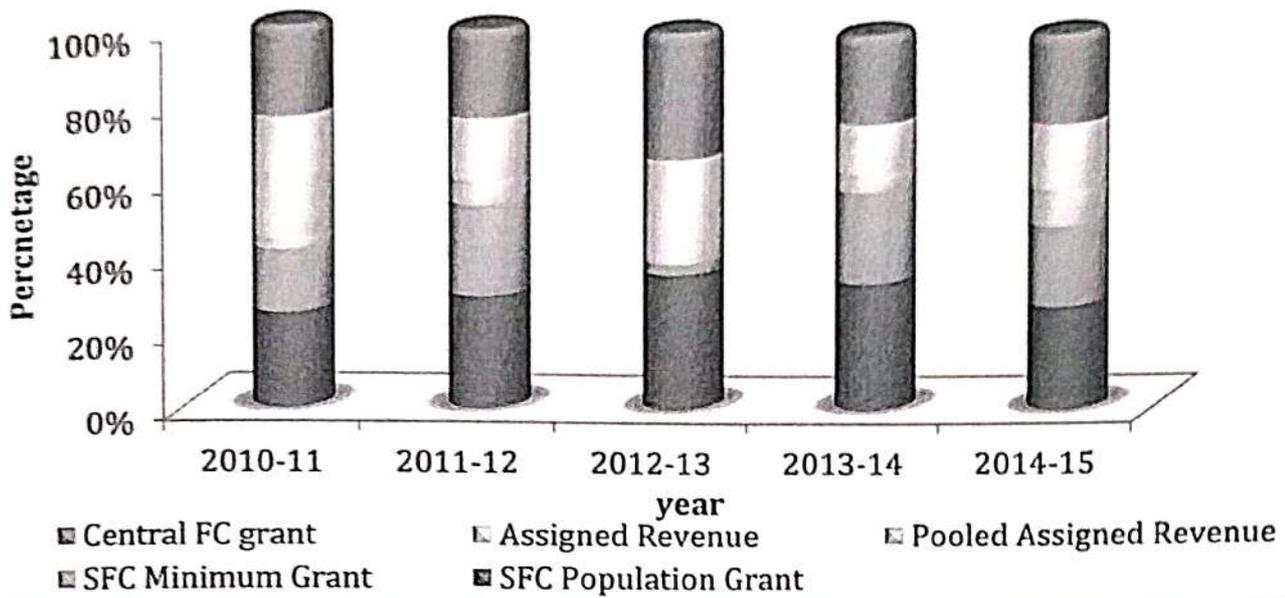
(Rs.in Lakhs)

Year	SFC Grant		Pooled Assigned Revenue	Assigned Revenue	Central FC grant	Total
	Population Grant	Minimum Grant				
2010-11	30580	20106	3415	39067	28710	121878
2011-12	45012	36730	9685	25159	35262	151848
2012-13	43930	3520	113.73	33785	40883	165171
2013-14	67519	49139	9146	26552	47165	199521
2014-15	59677	46490	21456	37682	51551	216856

Source : Policy Note 2014-15, Rural Development and Panchayat Raj Dept.

Chart 3.1

Grants to Rural Local Bodies



3.1. District Panchayat

The District Panchayats are basically acting as advisory bodies. From the funds received from SFC grant, the District Panchayats also take up works like CC Roads, BT roads, drainage, drinking water, street lights etc. through Panchayat Unions or Village Panchayats. By way of SFC devolution and Pooled Assigned Revenue, the District Panchayats received funds as indicated below.

Table – 3.2
Fund Flow to District Panchayats

(Rs. in lakhs)					
Year	2010-11	2011-12	2012-13	2013-14	2014-15
SFC Devolution	7494.1	17214.9	20002.9	24394.6	19024.4

Source : Policy Note 2014-15, Rural Development and Panchayat Raj Dept.

After the Government’s decision of pooling the Assigned revenue and apportioning a share to District Panchayats as per the norms of SFC devolution, the resource position of the District Panchayats has improved.

The share of each District Panchayat in the SFC devolution is indicated in the following table.

Table – 3.3
Details of SFC Devolution by District Panchayats

(in Per cent)

Sl. No.	District Panchayat	2010-11	2011-12	2012-13	2013-14	2014-15
1	Ariyalur	0.00	1.30	1.73	1.71	1.73
2	Coimbatore	4.62	2.85	2.79	1.80	2.79
3	Cuddalore	4.39	4.22	4.38	4.55	4.36
4	Dharmapuri	3.33	3.08	3.09	3.24	3.13
5	Dindigul	3.63	3.48	3.61	3.70	3.53
6	Erode	3.99	3.06	2.91	2.91	2.74
7	Kancheepuram	4.48	4.16	4.00	4.51	4.51
8	Kanniyakumari	1.64	1.56	1.59	1.57	1.73
9	Karur	1.77	1.68	1.71	1.72	1.62
10	Krishnagiri	4.03	3.53	3.55	3.70	3.55
11	Madurai	3.52	3.28	3.14	3.28	3.15
12	Nagapattinam	2.14	3.64	3.28	3.26	3.06
13	Namakkal	2.77	2.63	2.65	2.75	2.64
14	Perambalur	2.92	1.50	1.17	1.19	1.13
15	Pudukkottai	2.78	3.87	3.43	3.45	3.25
16	Ramanathapuram	2.50	3.36	2.76	1.83	2.78
17	Salem	4.77	4.58	4.75	4.94	4.74
18	Sivagangai	2.36	2.27	2.35	2.42	2.31
19	Thanjavur	4.28	4.11	4.26	4.29	4.04
20	The nilgiris	1.34	0.88	0.90	0.88	0.65
21	Theni	2.34	1.36	1.41	1.46	1.39
22	Thoothukudi	3.05	2.62	2.51	2.46	2.36
23	Tiruchirappalli	3.78	3.61	3.68	3.75	3.57
24	Tirunelveli	4.05	3.88	4.02	4.08	3.93
25	Tiruppur	0.00	2.19	2.71	2.86	2.76
26	Tiruvallur	2.58	4.39	3.55	2.99	4.99
27	Tiruvannamalai	5.18	4.87	5.06	5.18	4.94
28	Tiruvarur	2.64	2.53	2.62	2.59	2.44
29	Vellore	4.77	7.07	6.15	6.31	6.01
30	Villupuram	7.17	5.32	7.05	7.35	7.06
31	Virudhunagar	3.20	3.07	3.18	3.27	3.12
TOTAL		100.00	100.00	100.00	100.00	100.00

Source : State Finance Commission

Among the District Panchayats, Villupuram (7.87%) accounted for a higher share in SFC devolution during 2014-15 and The Nilgiris accounted for the lowest share of 0.65 per cent.

Table No. 3.4
Expenditure incurred under SFC Grants

(Rs in Lakhs)

Sl.No		2010-11	2011-12	2012-13	2013-14	2014-15
1	Roads and bridges	5058.82	9644.21	13180.73	14287.25	11547.49
2	Building	501.59	565.77	882.77	813.12	778.48
3	Sewerage	209.47	528.07	853.55	747.25	715.7
4	Water supply	1112.78	1614.02	4447.57	6262.51	3813.51
5	Street lights	64.11	210.36	326.37	423.68	200.07
6	Rain water harvesting	0	0	0	0.5	0
7	Others	107.30	476.13	512.11	848.09	492.88
	TOTAL	7054.07	13038.56	20203.1	23382.4	17548.13

Source: Rural Development and Panchayat Raj Dept.

Of the total expenditure incurred under SFC grants, Roads and bridges has occupied the top slot in all the years, followed by works taken up under watersupply, and buildings. Nearly 70% of the expenditures are incurred on roads and buildings. The expenditure incurred through SFC grants has increased from Rs. 7054.07 lakhs to Rs. 17548.13 lakhs during 2014-15.

3.1.1. Average Revenue of District Panchayat

In addition to SFC devolution and share from Pooled Assigned revenue, the District Panchayats get revenue from properties, deposits and other sources. Fourth State Finance Commission recommended that a norms of 15% of State Finance Commission or 20 lakhs whichever is less as ceiling be adopted for Administrative Expenditure of District Panchayats. The total revenue of the District Panchayats in the State and the average revenue per District Panchayat are shown below.

Table – 3.5
Revenue of District Panchayats

Year	(Rs. in lakhs)	
	Total Revenue	Average Revenue per District Panchayat
2010-11	8496.94	274.09
2011-12	18316.31	590.85
2012-13	20495.28	661.14
2013-14	25100.68	809.70
2014-15	19584.92	631.77

Source : State Finance Commission,

The average revenue per District Panchayat has increased substantially from Rs.274.09 lakhs in 2010-11 to Rs.631.77 lakhs in 2014-15.

3.1.2. Expenditure of the District Panchayats

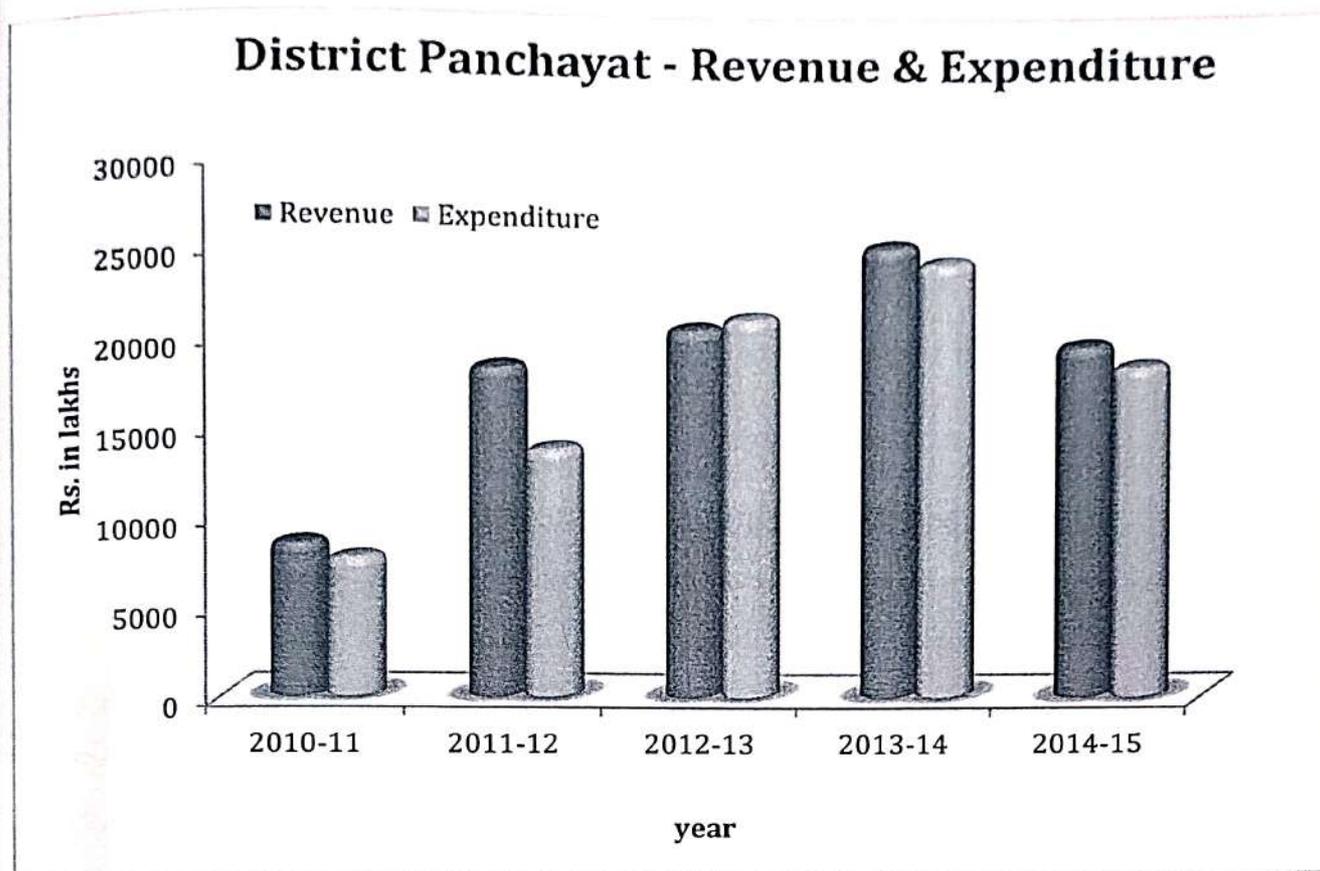
The District Panchayats have to meet out administrative expenses and also for implementing works. The total expenditure of the District Panchayats is given below.

Table – 3.6
Expenditure of the District Panchayats

Year	(Rs. lakhs)		
	Total Expenditure	Administrative expenditure	Expenditure on works
2010-11	7676.67	591.33 (7.70%)	7085.34 (92.30%)
2011-12	13755.27	675.02 (4.91%)	13080.25 (95.09%)
2012-13	21073.89	818.87 (3.89%)	20255.02 (96.11%)
2013-14	24198.33	872.63 (3.61%)	23325.70 (96.39%)
2014-15	18416.67	866.03 (4.70%)	17550.64 (95.30%)

Source : State Finance Commission, Chennai-35

Chart 3.2
District Panchayat - Revenue & Expenditure



The expenditure pattern of the District Panchayats is showing a fluctuating trend. The expenditure can be broadly grouped under two heads viz. administrative and work. The share of administrative expenditure in total expenditure had decreased from 7.70 per cent in 2010-11 to 4.70 per cent in 2014-15, correspondingly the share of expenditure for works had increased from 92.30 per cent to 95.30 per cent.

3.1.3. Administrative Expenditure

According to G.O.Ms.No.138, RD&PR (C2) Department dated 09.08.07, in each financial year the District Panchayats can utilise 10 per cent of total SFC grant or Rs.15 lakhs, whichever is less for administrative expenditure. An analysis of District Panchayat-wise data reveals the following.

- The average administrative expenditure per District Panchayat had increased from Rs.19.08 lakhs in 2010-11 to Rs.27.94 lakhs in 2014-15.

- The average administrative expenditure per District Panchayat as a proportion to total SFC grant had come down from 7.89 per cent in 2010-11 to 4.55 per cent in 2014-15
- Among the District Panchayats, in Sivagangai (16.83%), Madurai (13.00%), The Nilgiris (12.35%), Kanniyakumari (11.20%), Thiruvallur (10.24%) and Nagapattinam (10.19%), the proportion of administrative expenditure was more than 10 per cent of total SFC grant in 2010-11, however, in 2014-15 this proportion was higher in The Nilgiris (15.17%) and Madurai (13.71%).
- In absolute terms, the administrative expenditure was above Rs.15 lakhs in twenty three District Panchayats viz. Kancheepuram (22.72 lakhs), Thiruvallur (19.77 lakhs), Cuddalore (23.64 lakhs), Villupuram (22.03 lakhs), Vellore (25.60 lakhs), Thiruvannamalai (20.69 lakhs), Salem (Rs.28.22 lakhs), Namakkal (15.01 lakhs), Dharmapuri (21.71 lakhs), Erode (26.28 lakhs), Coimbatore (25.08 lakhs), Thanjavur (Rs.30.25 lakhs), Nagapattinam (16.32 lakhs), Thiruvarur (Rs.15.23 lakhs), Thiruchirapalli (26.37 lakhs), Perambalur (16.80 lakhs), Madurai (34.32 lakhs), Dindigul (18.49 lakhs), Virudhunagar (18.46 lakhs), Sivagangai (29.82 lakhs), Tirunelveli (21.63 lakhs), Thoothukudi (15.88 lakhs) and Krishnagiri (Rs.19.32 lakhs) in 2010-11.
- The number of District Panchayats which had spent more than Rs.15 lakhs for administrative purposes had increased from 23 in 2010-11 to 30 in 2014-15.

The District Panchayat-wise details of administrative expenditure are shown in the table below.

Table – 3.7
District Panchayat-wise Administrative Expenditure

Sl. No	District Panchayat	Administrative Expenditure (Rs. in lakhs)					Administrative expenditure as % to SFC Grant				
		2010-11	2011-12	2012-13	2013-14	2014-15	2010-11	2011-12	2012-13	2013-14	2014-15
1	Ariyalur	0.00	4.78	6.38	34.40	14.29	0.00	2.14	1.84	8.26	4.34
2	Coimbatore	25.08	26.41	30.76	30.89	36.23	7.24	5.38	5.51	7.05	6.81
3	Cuddalore	23.64	23.31	22.89	37.18	27.85	7.19	3.21	2.61	3.35	3.36
4	Dharmapuri	21.71	21.32	33.29	30.38	27.38	8.70	4.02	5.38	3.84	4.60
5	Dindigul	18.49	19.99	22.79	24.76	37.58	6.80	3.33	3.16	2.74	5.60
6	Erode	26.28	38.70	42.88	37.23	44.43	8.79	7.34	7.38	5.24	8.53
7	Kancheepuram	22.72	25.75	27.37	26.13	25.34	6.76	3.59	3.42	2.38	2.95
8	Kanniyakumari	13.76	13.85	17.07	15.89	18.34	11.20	5.15	5.38	4.14	5.57
9	Karur	6.65	9.68	10.22	11.55	12.41	5.03	3.34	2.98	2.75	4.03
10	Krishnagiri	19.32	18.15	29.59	25.05	24.65	6.40	2.99	4.16	2.78	3.65
11	Madurai	34.32	49.35	56.97	64.12	82.16	13.00	8.75	9.06	8.01	13.71
12	Nagapattinam	16.32	18.77	20.77	21.42	16.04	10.19	2.99	3.17	2.70	2.76
13	Namakkal	15.01	14.46	21.26	19.99	19.82	7.22	3.19	4.01	2.98	3.95
14	Perambalur	16.80	18.81	16.24	18.68	20.87	7.69	7.29	6.97	6.42	9.68
15	Pudukkottai	14.94	13.10	13.58	15.45	17.08	7.17	1.97	1.98	1.84	2.76
16	Ramanathapuram	14.98	15.87	30.08	24.33	19.47	7.98	2.74	5.46	5.46	3.68
17	Salem	28.22	28.67	36.91	32.47	34.03	7.89	3.63	3.89	2.69	3.77
18	Sivagangai	29.82	52.75	26.06	31.98	20.82	16.83	13.49	5.54	5.42	4.74
19	Thanjavur	30.25	27.25	30.80	45.12	44.93	9.42	3.85	3.61	4.31	5.85
20	The Nilgiris	12.36	11.24	11.67	29.80	18.89	12.35	7.40	6.51	13.95	15.17
21	Theni	15.00	13.20	27.37	17.52	20.31	8.57	5.63	9.69	4.93	7.66
22	Thoothukudi	15.88	16.94	17.59	21.81	22.84	6.94	3.75	3.50	3.63	5.09
23	Tiruchirappalli	26.37	30.81	28.29	43.62	44.12	9.31	4.96	3.84	4.76	6.50
24	Tirunelveli	21.63	24.78	27.18	31.25	35.59	7.13	3.71	3.38	3.14	4.76
25	Tiruppur	0	12	17.98	21.21	27.42	0.00	3.18	3.32	3.04	5.22
26	Tiruvallur	19.77	22.11	44.80	30.43	18.41	10.24	2.92	6.31	4.17	1.94
27	Tiruvannamalai	20.69	20.39	23.74	27.02	27.69	5.33	2.43	2.34	2.14	2.95
28	Tiruvarur	15.23	14.48	18.48	17.82	17.93	7.71	3.32	3.52	2.82	3.87
29	Vellore	25.60	24.98	31.87	30.31	36.28	7.17	2.05	2.59	1.97	3.17
30	Villupuram	22.03	23.29	52.26	32.71	29.49	4.10	2.54	3.71	1.83	2.20
31	Virudhunagar	18.46	19.83	21.73	22.11	23.34	7.70	3.75	3.41	2.77	3.94
	Total	591.33	675.02	818.87	872.63	866.03	7.89	3.92	4.09	3.58	4.55

Source : State Finance Commission, Chennai-35

3.1.4. Composition of Administrative Expenditure

The administrative expenditure of the District Panchayats mainly consists of pay and allowances, sitting fee for members, traveling allowances, telephone charges, fuel charges, stationeries, rent and others. The details of total administrative expenditure by its components for all the District Panchayats are given below.

Table – 3.8
Component-wise Administrative Expenditure

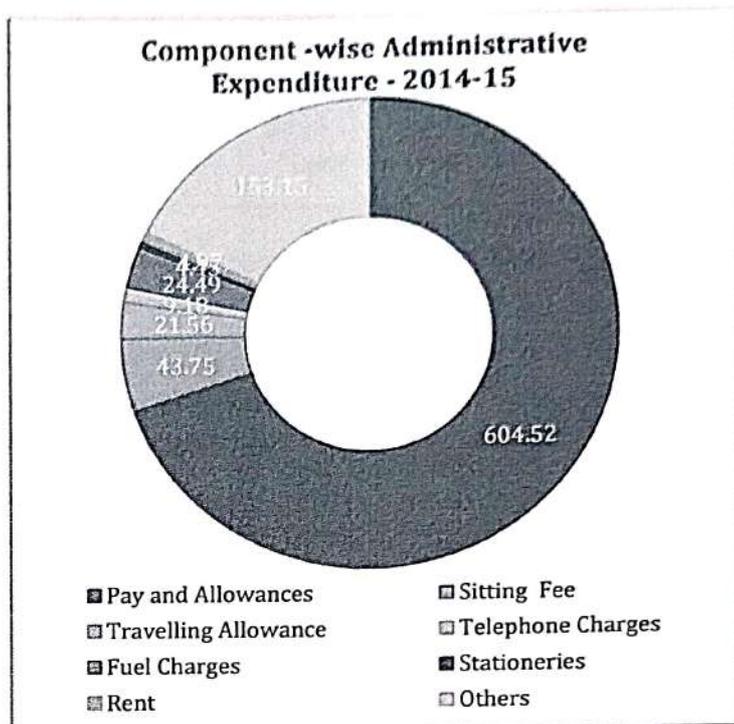
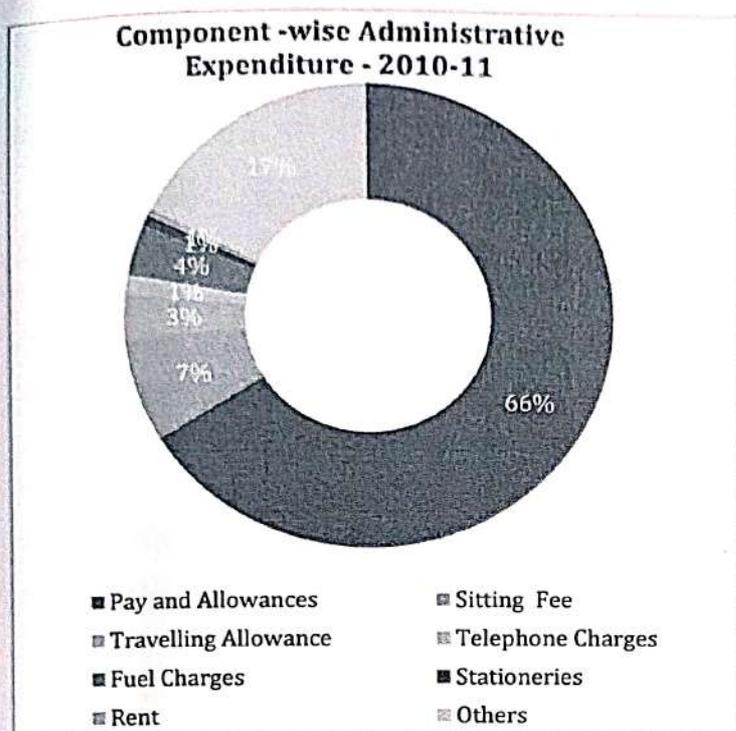
(Rs. in lakhs)

Sl. No.	Head	2010-11	2011-12	2012-13	2013-14	2014-15
1.	Pay and Allowances	391.86	429.55	484.37	569.12	604.52
2.	Sitting Fee	42.95	37.55	47.81	43.07	43.75
3.	Travelling Allowance	18.66	17.47	19.36	24.27	21.56
4.	Telephone Charges	8.16	6.94	6.69	8.13	9.18
5.	Fuel Charges	21.00	17.42	24.23	29.02	24.49
6.	Stationeries	4.24	2.22	2.35	3.89	4.45
7.	Rent	2.7	2.69	15.01	6.21	4.97
8.	Others	101.77	161.20	219.06	188.93	153.15
	Total	591.34	675.04	818.88	872.64	866.07

Source : State Finance Commission.

The overall administrative expenditure of the District Panchayats had increased from Rs.591.34 lakhs in 2010-11 to Rs.866.07 lakhs in 2014-15 registering an annual average growth rate of 9.29 per cent. In the administrative expenditure, pay and allowance accounts for a major chunk of 66.27 per cent in 2010-11 and 69.80 per cent in 2014-15. This increase is mainly due to implementation of the Sixth Pay Commission's revision of pay and subsequent payment of arrears. Next to pay and allowances, the 'Others' category accounts for a higher share of 17.21 per cent in 2010-11 and 17.68 per cent in 2014-15.

Chart 3.3
Component Wise administrative Expenditure 2010-11 & 2014-15



3.1.5. Expenditure on works

The District Panchayats had incurred expenditure for implementing works in the Village Panchayats. The total amount spent by all the District Panchayats from SFC grant for different works is shown below.

Table - 3.9
Work-wise Expenditure Incurred from SFC Grant - District Panchayats

(Rs. in lakhs)

Sl. No.	Work	2010-11	2011-12	2012-13	2013-14	2014-15
1.	Cement road	1682.80	3466.00	4769.00	3366.00	3374.00
2.	BT road	2074.00	3795.00	4965.00	7285.00	5636.00
3.	Drainage	209.47	528.10	853.60	747.30	715.70
4.	Drinking water	1112.00	1614.00	4448.00	6263.00	3814.00
5.	Street light	64.11	210.40	326.40	423.70	200.10
6.	Others	107.30	459.30	486.60	813.20	477.00
	Total	5249.68	10072.80	15848.60	18898.20	14216.80

Source : State Finance Commission

Table – 3.10
Details of Expenditure on Works by District Panchayat
(2010-11 to 2014-15)

(Rs.in lakhs)

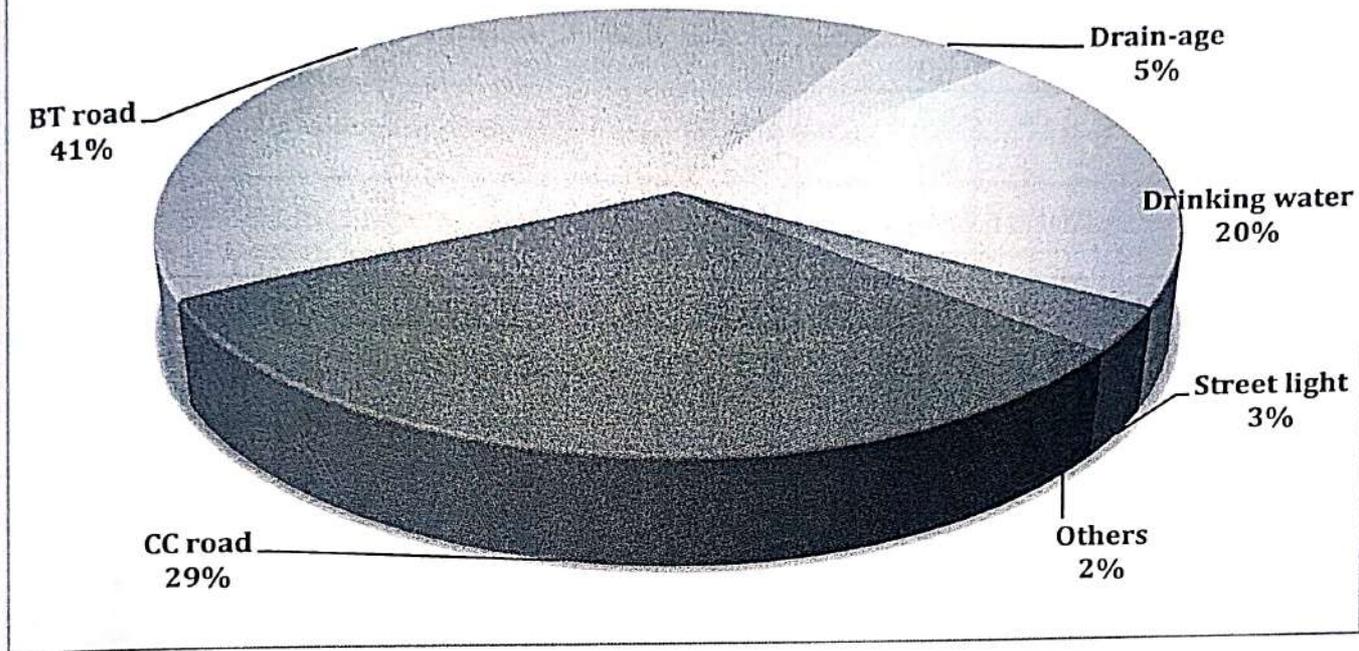
District	CC road	BT road	Drain- age	Drinking water	Street light	Others	Total
Ariyalur	141.94	234.24	22	142	1	1	542.18
Coimbatore	644.4	726.16	277.5	281	1	0	1930.06
Cuddalore	825.1	1228.67	47.6	627	144	0	2872.37
Dharmapuri	185.01	112	62.17	414	362	187	1322.18
Dindigul	738.07	233.65	174.02	826	0	0	1971.74
Erode	549.66	1457.32	177.87	143	272	2	2601.85
Kancheepuram	1917.3	380.53	131.94	153	17	0	2599.77
Kanniyakumari	249.17	134.61	41.42	91	56	20	592.2
Karur	301.74	677.26	33.08	420	0	1	1433.08
Krishnagiri	621.07	926.87	242.04	705	76	0	2570.98
Madurai	872.7	629.84	98.35	339	0	35	1974.89
Nagapattinam	318.4	759.85	0	1061	0	0	2139.25
Namakkal	483.25	24.29	52.6	364	0	8	932.14
Perambalur	145.6	122	122.05	214	0	0	603.65
Pudukkottai	140.2	1546.57	31	54	0	15	1786.77
Ramanathapuram	584.03	704.73	11.5	389	4	140	1833.26
Salem	450.87	617.33	233.63	436	34	777	2548.83
Sivagangai	522.08	714.6	37.34	87	1	10	1372.02
Thanjavur	216.64	2381.07	1.49	132	0	0	2731.2
The Nilgiris	4.46	0	1.5	183	0	0	188.96
Theni	252.31	486.01	81.64	30	0	0	849.96
Thoothukudi	377.99	1216.36	0	37	0	30	1661.35
Tiruchirappalli	728.51	449.6	141.35	411	679	199	2608.46
Tirunelveli	870.65	768	105.25	344	1	0	2088.9
Tiruppur	349.01	426	28	205	220	0	1228.01
Tiruvallur	377.98	1987.58	48.42	357	0	5	2775.98
Tiruvannamalai	624.91	1415.81	253.87	386	0	0	2680.59
Tiruvarur	33.49	1622.58	0	523	0	0	2179.07
Vellore	1574.24	1139.85	374.26	1307	0	0	4395.35
Villupuram	1271.51	620.2	222.15	501	0	0	2614.86
Virudhunagar	285.65	11.5	0	578	0	0	875.15
Total	16657.94	23755.08	3054.04	11740	1868	1430	58505.06

Source : State Finance Commission

Chart 3.4

District Panchayat -Expenditure on Works 2010-11 to 2014-15

District Panchayat -Expenditure on Works 2010-11 to 2015-16



In the total expenditure on works, BT road accounted for a higher share of 39.51 per cent in 2010-11 and 39.64 per cent in 2014-15. Next to BT road, Cement road attracted a major proportion of 32.06 per cent in 2010-11 and 23.73 in 2014-15. The amount spent for drinking water had also gone up from 21.18 per cent in 2010-11 to 26.83 per cent in 2014-15. The share of drainage increased from 3.99 per cent in 2010-11 to 5.03 per cent in 2014-15. The share of 'others' had improved from 2.04 per cent in 2010-11 to 3.36 per cent in 2014-15. The share of street light increased from 1.22 per cent in 2010-11 to 1.41 per cent in 2014-15.

District Panchayat-wise analysis of data reveals that, of the total amount Rs. 16657.94 lakhs spent on CC road during the years 2010-11 to 2014-15, Kancheepuram alone accounted for 11.51 per cent followed by Vellore (9.45%), and Villupuram district (7.63%). In other District Panchayats, it ranged from 0.03 per cent in The Nilgiris to 5.23 per cent in Tirunelveli.

Table - 3.11
Details of Expenditure on Works by District Panchayat
(2010-11 to 2014-15)

Sl. No.	District	(Per cent)					
		CC road	BT road	Drainage	Drinking water	Street light	Others
1	Ariyalur	0.85	0.99	0.72	1.21	0.05	0.07
2	Coimbatore	3.87	3.06	9.09	2.39	0.05	0.00
3	Cuddalore	4.95	5.17	1.56	5.34	7.71	0.00
4	Dharmapuri	1.11	0.47	2.04	3.53	19.38	13.08
5	Dindigul	4.43	0.98	5.70	7.04	0.00	0.00
6	Erode	3.30	6.13	5.82	1.22	14.56	0.14
7	Kancheepuram	11.51	1.60	4.32	1.30	0.91	0.00
8	Kanniyakumari	1.50	0.57	1.36	0.78	3.00	1.40
9	Karur	1.81	2.85	1.08	3.58	0.00	0.07
10	Krishnagiri	3.73	3.90	7.93	6.01	4.07	0.00
11	Madurai	5.24	2.65	3.22	2.89	0.00	2.45
12	Nagapattinam	1.91	3.20	0.00	9.04	0.00	0.00
13	Namakkal	2.90	0.10	1.72	3.10	0.00	0.56
14	Perambalur	0.87	0.51	4.00	1.82	0.00	0.00
15	Pudukkottai	0.84	6.51	1.02	0.46	0.00	1.05
16	Ramanathapuram	3.51	2.97	0.38	3.31	0.21	9.79
17	Salem	2.71	2.60	7.65	3.71	1.82	54.34
18	Sivagangai	3.13	3.01	1.22	0.74	0.05	0.70
19	Thanjavur	1.30	10.02	0.05	1.12	0.00	0.00
20	The Nilgiris	0.03	0.00	0.05	1.56	0.00	0.00
21	Theni	1.51	2.05	2.67	0.26	0.00	0.00
22	Thoothukudi	2.27	5.12	0.00	0.32	0.00	2.10
23	Tiruchirappalli	4.37	1.89	4.63	3.50	36.35	13.92
24	Tirunelveli	5.23	3.23	3.45	2.93	0.05	0.00
25	Tiruppur	2.10	1.79	0.92	1.75	11.78	0.00
26	Tiruvallur	2.27	8.37	1.59	3.04	0.00	0.35
27	Tiruvannamalai	3.75	5.96	8.31	3.29	0.00	0.00
28	Tiruvarur	0.20	6.83	0.00	4.45	0.00	0.00
29	Vellore	9.45	4.80	12.25	11.13	0.00	0.00
30	Villupuram	7.63	2.61	7.27	4.27	0.00	0.00
31	Virudhunagar	1.71	0.05	0.00	4.92	0.00	0.00
	Total (Rs. lakhs)	16657.94	23755.08	3054.04	11740.00	1868.00	1430.00

Source: State Finance Commission

During the period 2010-11 to 2014-15, a total amount of Rs.23755 lakhs was spent for BT road by the District Panchayats. In the total amount, Thanjavur accounted for a higher share of 10.02 per cent, Tiruvallur 8.37

per cent, Tiruvarur 6.83 per cent and Pudukottai 6.51 per cent. The District Panchayat of The Nilgiris had not spent any amount for BT Road. In other District Panchayats, the share ranged between 0.05 per cent in Virudhunagar to 5.96 per cent in Thiruvannamalai.

During the five year period under reference, for drainage works, a total sum of Rs.3054 lakhs was incurred by the District Panchayats. Vellore accounted for a higher 12.25 per cent in total amount, followed by Coimbatore (9.09%), Thiruvannamalai (8.31%) and Krishnagiri (7.93%). The District Panchayats of Nagapattinam, Virudhunagar, Tiruvarur and Thoothukudi had not spent any amount for drainage work.

For the provision of Drinking Water, the District Panchayats utilised Rs.11740 lakhs in the five year period. Among the District Panchayats, Vellore accounted for a higher share of 11.13 per cent each, followed closely by Nagappatinam (9.04%). In the remaining District Panchayats, the share ranged from 0.26 per cent in Theni to 7.04 per cent in Dindigul.

From the total SFC grant, the District Panchayats utilised Rs.1868 lakhs for street lights. Among the District Panchayats, five districts viz. Tiruchirapalli (36.35%), Dharmapuri(19.38%), Erode (14.56%) and Tirupur (11.78%) accounted for a more than 80% of the total expenditure on street lights. Tiruvallur, Villupuram, Vellore, Thiruvannamalai, Namakkal, The Nilgiris, Thanjavur, Nagapattinam, Tiruvarur, Karur, Perambalur, Pudukottai, Madurai, Theni, Dindigul, Virudhunagar and Thoothukudi District Panchayats had not incurred any expenditure on street lights.

The amount spent for 'Other' works was Rs.1430 lakhs during the period 2010-11 to 2014-15. The share of Salem District Panchayat was very high with 54.35 per cent. On the other hand in Kancheepuram, Cuddalore, Villupuram, Vellore, Thiruvannamalai, Coimbatore, The Nilgiris, Thanjavur, Nagapattinam, Tiruvarur, Perambalur, Theni, Dindigul, Virudhunagar, Tirunelveli and Krishnagiri, no amount was spent against 'Other' category of works. The following table provides District Panchayat-wise details of works.

Table – 3.12
Expenditure in General Fund by District Panchayat (2010-11 to 2014-15)

(Percentage)

Sl. No.	District	CC road	BT road	Drain -age	Drinking water	Street light	Others
1	Ariyalur	26.18	43.20	4.06	26.19	0.18	0.18
2	Coimbatore	33.39	37.62	14.38	14.56	0.05	0.00
3	Cuddalore	28.73	42.78	1.66	21.83	5.01	0.00
4	Dharmapuri	13.99	8.47	4.70	31.31	27.38	14.14
5	Dindigul	37.43	11.85	8.83	41.89	0.00	0.00
6	Erode	21.13	56.01	6.84	5.50	10.45	0.08
7	Kancheepuram	73.75	14.64	5.08	5.89	0.65	0.00
8	Kanniyakumari	42.08	22.73	6.99	15.37	9.46	3.38
9	Karur	21.06	47.26	2.31	29.31	0.00	0.07
10	Krishnagiri	24.16	36.05	9.41	27.42	2.96	0.00
11	Madurai	44.19	31.89	4.98	17.17	0.00	1.77
12	Nagapattinam	14.88	35.52	0.00	49.60	0.00	0.00
13	Namakkal	51.84	2.61	5.64	39.05	0.00	0.86
14	Perambalur	24.12	20.21	20.22	35.45	0.00	0.00
15	Pudukkottai	7.85	86.56	1.73	3.02	0.00	0.84
16	Ramanathapuram	31.86	38.44	0.63	21.22	0.22	7.64
17	Salem	17.69	24.22	9.17	17.11	1.33	30.48
18	Sivagangai	38.05	52.08	2.72	6.34	0.07	0.73
19	Thanjavur	7.93	87.18	0.05	4.83	0.00	0.00
20	The Nilgiris	2.36	0.00	0.79	96.85	0.00	0.00
21	Theni	29.68	57.18	9.61	3.53	0.00	0.00
22	Thoothukudi	22.75	73.22	0.00	2.23	0.00	1.81
23	Tiruchirappalli	27.93	17.24	5.42	15.76	26.03	7.63
24	Tirunelveli	41.68	36.77	5.04	16.47	0.05	0.00
25	Tiruppur	28.42	34.69	2.28	16.69	17.92	0.00
26	Tiruvallur	13.62	71.60	1.74	12.86	0.00	0.18
27	Tiruvannamalai	23.31	52.82	9.47	14.40	0.00	0.00
28	Tiruvarur	1.54	74.46	0.00	24.00	0.00	0.00
29	Vellore	35.82	25.93	8.51	29.74	0.00	0.00
30	Villupuram	48.63	23.72	8.50	19.16	0.00	0.00
31	Virudhunagar	32.64	1.31	0.00	66.05	0.00	0.00

Source : State Finance Commission

The distribution of expenditure on works by each type of work during the period 2010-11 to 2014-15 indicates the following

- In as much as 23 District Panchayats, in the total expenditure for works, CC road and BT road accounted for more than half of the expenditure.

- In Pudukottai, 94.41 per cent was spent for CC road and BT road.
- The District Panchayat of The Nilgiris (2.36%) spent a meager proportion of less than 10 per cent of the total expenditure for CC road and BT road.
- For drinking water, The Nilgiris spent a higher proportion of 96.85 %, followed by Virudhunagar (66.05%), Nagapattinam (49.6%) and Dindigul (41.89%).
- For street lights, Dharmapuri (27.38%) and Tiruchirappali (26.03%) had spent a higher share in total expenditure compared to Other District Panchayats.
- 'Others' accounts for a significant share in total expenditure of four District Panchayats. It was as high as 30.48% in Salem, 14.14% in Dharmapuri, 7.64 % in Ramanathapuram and 7.63% in Tiruchirappalli.

3.1.7. Average Revenue and Expenditure of District Panchayat

The average revenue per District Panchayat had improved from Rs.274.09 lakhs in 2010-11 to Rs.631.77 lakhs in 2014-15. The following table lists the average revenue and expenditure of a District Panchayats.

Table – 3.13

**Total Revenue, Average Revenue and Expenditure of District Panchayat
(Rs. lakhs)**

Year	Total Revenue	Average Revenue	Expenditure	Average Expenditure	Surplus / Deficit
2010-11	9581.00	274.09	7143.81	230.45	2348.00
2011-12	19785.00	590.85	13147.81	424.12	6638.00
2012-13	23169.00	661.14	20139.20	649.65	3030.00
2013-14	27457.00	809.69	23441.91	756.19	4016.00
2014-15	22316.00	631.77	17635.68	568.89	4681.00

Source : State Finance Commission

3.2 Panchayat Union

Revenue and expenditure are the main and major components in any developmental activities. The fund flows through different sources for the effective functioning of local bodies. As the task is to study the various perspectives of rural local bodies, it becomes important to assess and evaluate the performance of financial indicators in the context of receipts and expenditure to evolve workable measures to address the issues related to rural administrations. An attempt has been made to device various need based tables and presented below with adequate description as follows. There are 385 Panchayat Unions in Tamil Nadu State.

The following table is formed to have better idea upon the description of relevant accounts.

Account	Category	Items Covered
Account I	General Fund	Assigned Revenue
		Non-Tax Revenue
		SFC Grant
		Other Grants
		Deposits and Advances
Account III	Education Fund	Salary of Conductresses
		Deposits
		Advances
Account V	Nutritious Noon Meal Programme Fund	Grant for Nutritious Meal Centre
Account IX	State Welfare Schemes	Grants for State Schemes
Account X	NABARD	Panchayat and Panchayat Union Market Development Scheme BRGF & Others
Central Welfare Schemes	Central Welfare Schemes	Grant for Central Welfare Schemes, Central Finance Commission Grants

To assess the financial accomplishment by the Panchayat Unions, varied performance indicators are developed and furnished below in the relevant tables.

3.2.1 Consolidation of Total Revenue

The time series data on financial aspects of Panchayat Unions in Tamil Nadu with specific reference to different types of accounts maintained and the accountwise analysis are as follows:

Table – 3.14
Total Revenue : Consolidation (Excluding Opening Balance)
(Rs. lakhs)

Account	2010-11	2011-12	2012-13	2013-14	2014-15
Account I	96082.89	136409.28	137184.44	186536.8	190545.69
Account III	806.65	1849.30	750.19	1508.02	865.67
Account V	67683.04	68535.95	34841.27	32366.18	35549.99
Account IX	105273.05	87572.38	164586.14	172831.03	146273.84
Account X	2199.54	1572.84	1963.41	2310.88	2328.45
Central Schemes	31439.38	30693.90	41735.70	57041.59	39308.49
Total	303484.55	326633.65	381061.15	452594.50	414872.13

Account I: General Fund

The Account No:1 is the category of General Fund that covers the items such as assigned revenue, non-tax revenue, SFC grants, other grants including deposits and advances. The General Fund of all the 385 Panchayat Unions in 2010-11 was observed as Rs.96082.89 lakhs, which went upto the level of Rs.190545.69 lakhs in 2014-15.

Account III: Education Fund

The account III pertains to Education Fund category that encompasses the items like salary of conductresses, deposits and advances. To begin with the revenue receipts in this category during 2010-11 it was observed as Rs.806.65 lakhs, which rose to Rs.1849.30 lakh in 2011-12

and had a sudden slump in 2012-13 with Rs.750.19 lakh. In this context, it is significant to note that the revenue receipts in this category got doubled to the tune of Rs.1508.02 lakh in 2013-14. Afterwards, a drastic decline in the revenue receipts is noticed with Rs.865.67 lakh in 2014-15.

Account V: Nutritious Noon Meal Programme Fund

The Account V is brought under the category of Nutritious Programme Fund that comprises exclusively of grant for Nutritious Noon Meal Centre. About a sum of Rs. 67683.04 lakh was realized as revenue receipt in the year 2010-11 and performance in this regard had started declining over years. The least amount of revenue receipts was noticed in 2014-15 with Rs.32366.18 lakhs. However, it has got slightly increased to Rs.35549.99 lakh in the year 2014-15. It is of seminal importance to note that during the year 2011-12 the performance of revenue receipts under this account was found absolutely well with Rs.68535.95lakhs.

Account IX: State Welfare Schemes

This Account is meant as a category of State Welfare Schemes that considers item related to Grants for the States Scheme. This account reveals that the accumulation of revenue receipts were to the tune of Rs.105273.05 lakhs in 2010-11 and registered its performance during 2012-13 and 2013-14 with Rs.164586.14 lakh and Rs.172831.03lakh respectively. An all time high performance of Rs.172831.03 lakh was noticed in the year 2013-14 and thereafter a decline to the tune of Rs. 146273.84 lakh was witnessed in 2014-15.

Account X: NABARD

Account X is totally related to the category of NABARD that includes the items such as Panchayat and Panchayat Union Market Development Scheme, BRGF and others. Under NABARD, the revenue was at Rs.2199.54 lakh in 2010-11 which rose upto Rs.2328.45 lakh in 2014-15.

Central Welfare Schemes:

The description for account and category is the same i.e., Central Welfare Schemes.

The revenue receipts of Rs.31439.38 lakh in 2010-11 was accrued under Central Welfare Scheme that went upto Rs.57041.59 lakh in 2013-14 which is handsome. Better performance was noticed in the year 2012-13 with an amount of Rs.41735.70 lakh. In total, the revenue of Rs.303484.55 lakh in 2010-11 was shot up to Rs.414872.13 lakh in 2014-15. The projection process registers a downward trend in 2015-16 with Rs.386348.80 lakh.

The Table 3.15 illustrates the behavior of variable viz., Average Revenue per Panchayat Union. Taking this variable into consideration, would be a right tool to evaluate the performance of Panchayat Union under respective accounts.

Table – 3.15
Average Receipts per Panchayat Union

Account	(Rs. lakhs)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Account I	249.57	354.31	356.32	484.51	494.92
Account III	2.10	4.80	1.95	3.92	2.25
Account V	175.80	178.02	90.50	84.07	92.34
Account IX	273.44	227.46	427.50	448.91	379.93
Account X	5.71	4.09	5.10	6.00	6.05
Central Schemes	81.66	79.72	108.40	148.16	102.10
Total	788.28	848.40	989.77	1175.57	1077.59

Source : State Finance Commission

Account I :(General Fund)

The average receipts per panchayat union in 2010-11 were very much smaller with Rs.249.57 lakh that went appreciably upto Rs.494.92 lakh in 2014-15.

Account III : Education Fund

The average receipt per panchayat union was assessed under this account as Rs.2.10 lakh in 2010-11 and it rose appreciably to the tune of Rs.4.80 lakh in 2011-12. A better performance was also noticed with Rs.3.92 lakh in the year 2013-14 and thereafter the performance underwent a setback.

Account V: Nutritious Noon Meal Programme Fund

During the year 2010-11, the average revenue per panchayat union was noteworthy with Rs.175.80 lakh and stride was advanced to reach Rs.178.02 lakh in 2011-12.

The performance pertaining to average revenue per panchayat union is analysed right from the year 2010-11. In the beginning it was Rs.273.44 lakh and shot appreciably to reach the performance of Rs.448.91 lakh in 2013-14 and it started declining to Rs.379.93 lakh in 2014-15.

Account X: NABARD

The indicator of average revenue per panchayat union in 2010-11, under this account was identified as Rs.5.71 lakh, which rose to Rs.6.05 lakh in 2014-15.

Central Schemes:

While, the average revenue per panchayat union was only Rs.81.66 lakh in 2010-11, it progressed as Rs.102.10 lakh in 2014-15. It is significant to note that the best performance was seen during 2013-14 with Rs. 148.16.

3.2.2 District wise Average Revenue per Panchayat Union

The receipts are very much crucial in any developmental organization. The statement below reveals the distribution of panchayat unions by revenue receipts.

Table - 3.16
District wise Average Revenue per Panchayat Union (All Accounts)

(Rs. in Lakhs)

District	No. of Blocks	2010-11	2011-12	2012-13	2013-14	2014-15
Arni	6	6150.3	6328.48	7441.18	8556.28	7988.45
Coimbatore	12	9242.92	10580.45	13446.73	18024.33	20086.48
Cuddalore	13	14985.85	19443.97	26157.39	29826.7	50340.83
Dharmapuri	8	9882.88	11883.74	15946.29	17167.7	16925.92
Indigul	14	14146.38	13532.64	16432.79	18804.4	16770.09
Madurai	14	11955.15	12313.11	16708.77	18880.2	17816.84
Madhavpuram	13	14610.01	14373.77	19439.47	19845.82	19074.78
Madhavpuram	9	5183.81	11227.25	6825.65	8498.05	8709.4
Madhavpuram	8	7394.83	9076.8	12211.29	13218.56	12055.12
Madhavpuram	10	12857.78	15950.48	19846.32	24351.64	21857.05
Madhavpuram	13	14645.94	12729.06	15319.6	19122.35	19191.8
Madhavpuram	11	13923.32	13387.92	16018.08	19722.34	17226.69
Madhavpuram	15	10151.55	11799.9	13021.95	16219.57	14811.1
Madhavpuram	4	4346.27	4068.02	5227.25	6298.57	6331.23
Madhavpuram	4	12556.2	1554.8	19477.82	67159.1	23567.81
Madhavpuram	13	16823.55	8195.4	9578.49	9915.94	10793.29
Madhavpuram	11	14624.2	15841.57	21413.66	27577.64	28900.59
Madhavpuram	20	9446.67	11389.74	13996.43	15575.75	14287.46
Madhavpuram	12	15656.48	16939.42	21788.24	27022.23	29620.51
Madhavpuram	14	3453.58	4269.68	5434.51	4811.65	3799.08
Madhavpuram	8	5335.23	6222.67	7313.07	10519.29	9803.42
Madhavpuram	14	11164.76	13240.62	9983.8	13460.47	11863.33
Madhavpuram	14	13366.14	14141.6	16774.36	21506.12	21017.43
Madhavpuram	18	19843.53	20306.4	28171.36	33279.56	32779.51
Madhavpuram	10	7433.31	9534.47	11163.41	15039.69	17227
Madhavpuram	12	9745.76	11037.24	16735.11	13950.52	14606.27
Madhavpuram	19	12596.79	13339.41	14668.37	20601.34	21745.52
Madhavpuram	13	13663.93	16491.98	16778.76	23361.98	18525.24
Madhavpuram	20	17134.59	23658.26	28235.96	30532.13	28474.15
Madhavpuram	22	36210.11	33857.04	50216.17	4560.75	42489.59
Madhavpuram	11	12089.55	11896.63	15219.55	20636.52	15972.98
Total	385	380621.37	398612.52	510991.83	598047.19	594658.96

Source : State Finance Commission

This table serves with the information on the district wise average receipts per Panchayat Union in order to locate the best performing districts. Analyzing the table in depth, it could be deduced that Cuddalore district ranked first during the years from 2010-11 to 2013-14 as the average revenue per panchayat union ranged between Rs.14985.85 lakhs to Rs.50340.83 lakhs. The time series data proves that the average revenue per Panchayat Union has shown varied fluctuations over the years. Wherein it has declined from Rs.380621.37 lakhs during 2010-11 to Rs.398612.52 lakhs during 2011-12 but increased to Rs. 510991.83 lakhs during 2012-13 further to Rs. 598047.19 lakhs during 2013-14 and declined to Rs. 594658.96 lakhs during 2014-15.

3.2.3 Total Expenditure

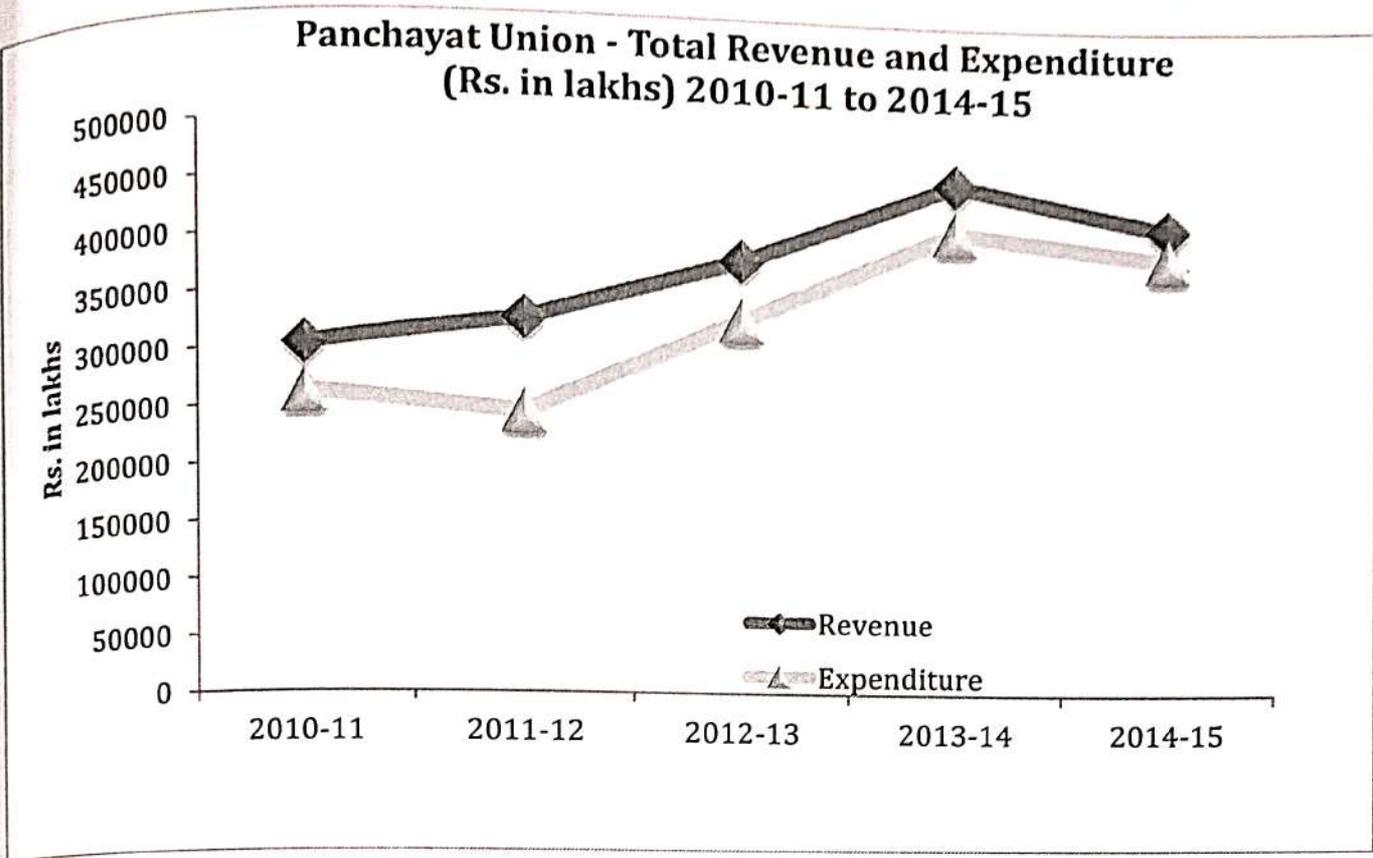
The below table elucidates the account wise total expenditure of Panchayat Union and their share to the total expenditure

Table – 3.17
Total Expenditure (Excluding Closing Balance)

Account	(Rs. lakhs)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Account I	74892.72 (28.58%)	75977.18 (30.99%)	100280.60 (30.46%)	146798.85 (35.75%)	169510.39 (43.65%)
Account III	2128.76 (0.81%)	2091.25 (0.85%)	1246.45 (0.38%)	1734.15 (0.42%)	709.40 (0.18%)
Account V	58578.82 (22.35%)	64565.04 (26.34%)	37561.38 (11.41%)	32508.81 (7.92%)	35391.77 (9.11%)
Account IX	97095.24 (37.05%)	74831.31 (30.53%)	148405.12 (45.08%)	173143.87 (42.16%)	143218.09 (36.88%)
Account X	2308.71 (0.88%)	1606.62 (0.66%)	2122.87 (0.64%)	2600.17 (0.63%)	2824.61 (0.73%)
Central Welfare Schemes	27043.1 (10.32%)	26065.79 (10.63%)	39553.46 (12.02%)	53882.02 (13.12%)	36642.38 (9.44%)
Total	262047.35	245137.19	329169.88	410667.87	388296.64

Source : State Finance Commission

Chart 3.5
Panchayat Union - Total Revenue and Expenditure 2010-11 to 2014-15



Account I : General Fund

While the expenditure during 2010-11 was shown as Rs.74892.72 lakhs which steeply raised to Rs.169510.39 lakh during 2014-15.

During 2010-11, share in the total expenditure was 28.58% which went to 43.65% during 2014-15.

Account III : Education Fund

The expenditure under this account shows as Rs.2128.76 lakh which gradually went down to Rs.709.40 lakh in the year 2014-15. 0.81% share in the total expenditure incurred during 2010-11 and it slides down to 0.18% during 2014-15.

Account V: Nutritious Noon Meal Programme Fund

An abnormal expenditure of Rs.64565.04 lakh was noticed in the year 2011-12, which slides down to Rs.35391.77 lakh during 2014-15

Under this account, the share of expenditure to total expenditure has shown as 26.34% in 2011-12 which touch down to 9.11% in 2014-15.

The expenditure under this account shows only Rs.74831.31 lakh whereas remaining year's shows the expenditure at peak. For example, during 2010-11, the expenditure was only Rs.97095.24 lakh which scaled to Rs.143218.09 lakh in the year 2014-15.

During the year 2012-13, the share in total expenditure under this account shown as 45.08% as at peak which was at 30.53% during 2011-12.

Account X NABARD

An expenditure of Rs.1606.62 lakh was shown during 2011-12 which was low when compared to the remaining four years. The expenditure was Rs.2308.71 lakh during 2010-11 and Rs.2824.61 lakh during 2014-15.

Under this account, the share in total expenditure was 0.88 % during 2010-11 and 0.73% during 2014-15.

Central Schemes:

The expenditure of Rs.27043.10 lakh was incurred during 2010-11 which went up to Rs.36642.38 lakh during 2014-15.

In Central Schemes, the share in total expenditure from 2010-11 to 2013-14 showed an increasing trend from 10.32% to 13.12% and during 2014- 15 it drop to 9.44%.

3.2.4 District-wise: Average Expenditure per Panchayat Union

The expenditure is one of the key parameters to assess the performance of the rural local bodies. The following table provides the expenditure aspects, taking the indicator of average expenditure per panchayat union by districts in to consideration.

Table - 3.18
District-wise: Average Expenditure per Panchayat Union (All Accounts)

(Rs. lakhs)

District	No. Of Blocks	2010-11	2011-12	2012-13	2013-14	2014-15
Ariyalur	6	894.25	988.48	1059.08	1335.64	1202.73
Colmbatore	12	651.36	702.13	918.68	1298.66	1474.94
Cuddalore	13	1216.27	1269.84	1824.13	2226.34	1632.21
Dharmapuri	8	1010.02	1295.82	1527.30	1938.24	2175.32
Dindigul	14	867.29	725.24	1093.72	1368.23	1199.78
Erode	14	736.27	733.92	1056.21	1089.05	1048.89
Kanchipuram	13	1266.74	1397.99	1397.42	1801.10	1523.80
Kanniyakumari	9	625.27	606.96	677.34	863.73	832.67
Karur	8	823.84	1109.82	1385.39	1558.40	1428.29
Krishnagiri	10	943.56	1045.39	1329.20	1908.15	1798.08
Madurai	13	961.78	791.97	986.91	1307.53	1319.39
Nagapattinam	11	111.28	1020.92	1343.25	1617.71	1423.47
Namakkal	15	568.90	625.55	751.18	999.61	830.74
Nilgiris	4	665.11	697.93	958.94	999.39	972.23
Perambalur	4	920.39	964.57	1451.71	1538.91	1588.77
Pudukottai	13	825.92	980.72	1249.05	1416.33	1559.65
Ramanathapuram	11	533.79	658.69	777.52	931.32	1060.17
Salem	20	551.76	664.34	805.44	1105.62	1021.13
Sivagangai	12	732.33	750.13	945.52	1009.67	926.16
Thanjavur	14	969.26	984.54	1246.51	1605.15	1630.74
Theni	8	671.18	625.70	855.19	1117.52	1100.59
Thiruchirappalli	14	759.60	755.98	908.81	1235.43	1303.12
Thiruvallur	14	855.40	912.28	1033.84	1258.99	1246.47
Thiruvannamalai	18	934.24	895.82	125.05	1519.65	1476.89
Thiruvarur	10	607.68	722.06	1039.73	1216.09	1013.31
Thoothukudi	12	680.97	772.79	859.16	1054.64	1106.73
Tirunelveli	19	634.81	690.38	800.14	881.88	988.68
Tirupur	13	781.54	638.98	689.41	789.47	801.93
Vellore	20	795.87	997.21	1299.41	1342.76	1244.47
Villupuram	22	1094.33	1109.75	1637.95	1815.40	1536.98
Virudhunagar	11	938.42	943.19	1188.61	1518.09	1386.76
Total		24629.46	27079.08	33221.80	41668.71	39855.08

Source : State Finance Commission

Average expenditure per panchayat union has increased from Rs. 24629.46 lakhs during 2010-11 to Rs. 27079.08 lakhs during 2011-12 and further to Rs. 41668.71 lakhs during 2013-14. Kancheepuram District has increased greater share of expenditure in the total expenditure with Rs. 1266.327 lakhs expenditure followed by cuddalore district with Rs. 1216.27 lakhs. Dharampuri district has topped with the expenditure of Rs. 2175.32 lakhs during 2014-15. The average expenditure incurred by almost all the districts has shown an upward trend in all the years from 2010-11 to 2014-15.

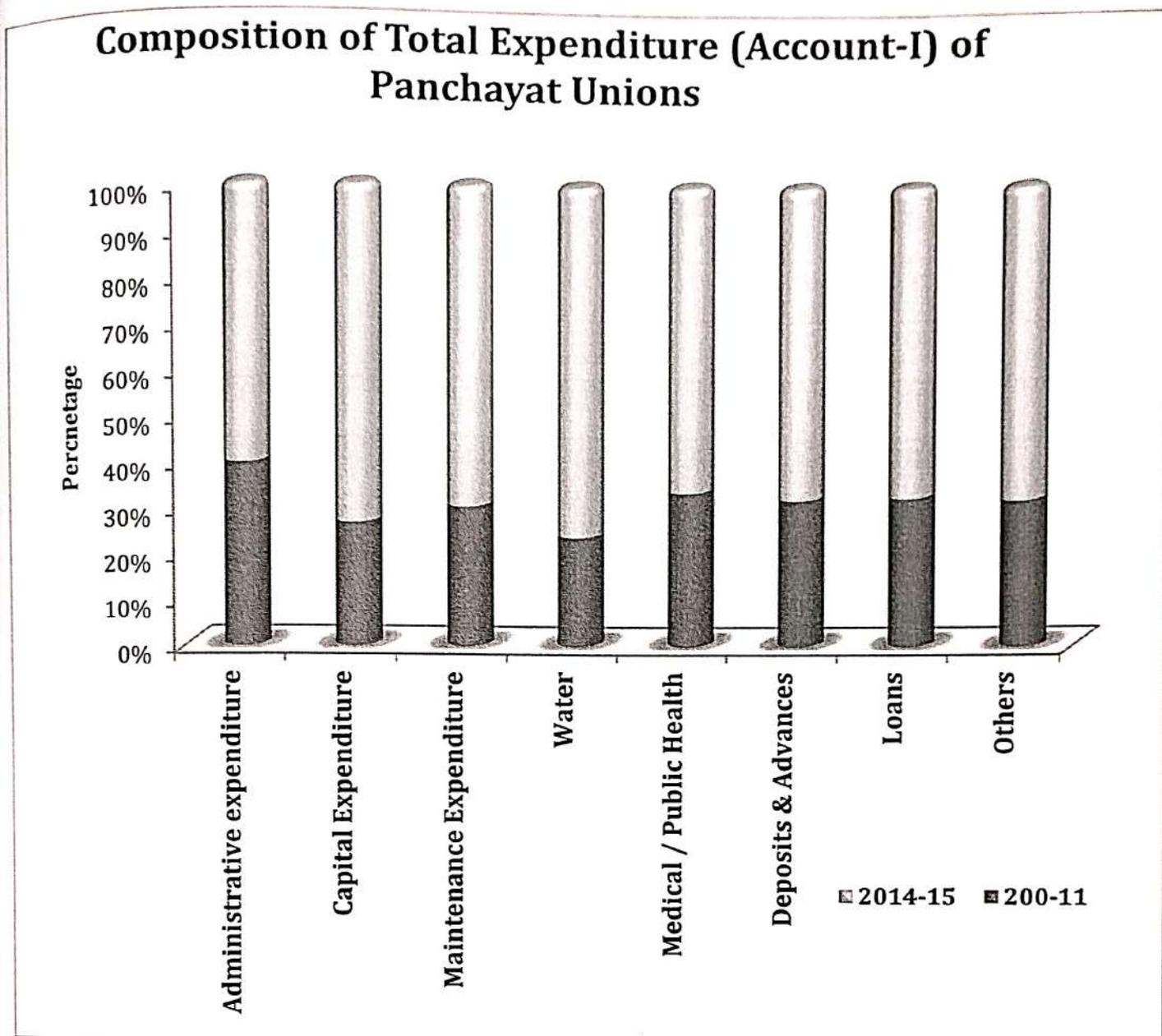
3.2.4 Composition of Account -I Expenditure

Table - 3.19
Composition of Total Expenditure (Account-I) of Panchayat Unions

Sl. No.	Details	2010-11		2014-15	
		Amount (Rs. Lakhs)	Percentage	Amount (Rs. Lakhs)	Percentage
1	Administrative expenditure	18484.15	24.68	27711.99	16.35
2	Capital Expenditure	33181.06	44.30	89872.97	53.02
3	Maintenance Expenditure	9280.48	12.39	21146.51	12.48
4	Water	1328.69	1.77	4241.14	2.50
5	Medical / Public Health	1299.55	1.74	2550.37	1.50
6	Deposits & Advances	3613.62	4.83	7640.26	4.51
7	Loans	304.18	0.41	629.57	0.37
8	Others	7400.99	9.88	15717.58	9.27
Total		74892.72	100.00	169510.4	100.00

Source : State Finance Commission

Chart 3.6
Composition of Total Expenditure (Account-I) of Panchayat Unions



During the year 2010-11, the capital expenditure of Panchayat Union shown as Rs.33181.06 lakh as a major expenditure followed by Administrative expenditure for Rs.18484.15 lakh and Maintenance expenditure for Rs.9280.48 lakh. The same trend prevails during the year 2014-15 also with Rs.89872.97 lakhs, Rs.27711.99 lakh and Rs.21146.51 lakh respectively. The Administrative expenditure is decreased from 24.68% during 2010-11 to 16.35% during 2014-15. Capital expenditure is increased from 44.30 during 2010-11 to 53.02 % during 2014-15.

3.2.4 Account wise closing balance

Table – 3.20
Account-wise Closing Balance

Account	2010-11			2014-15		
	Total Expenditure	Closing Balance	Percentage	Total Expenditure	Closing Balance	Percentage
Account- I	74892.72	31228.86	41.70	169510.39	71258.89	42.04
Account- III	2128.76	1417.35	66.58	709.40	1090.85	153.77
Account-V	58578.82	12463.57	21.28	35391.77	14855.03	41.97
Account -IX	97095.24	2392.33	2.46	143218.09	2448.02	1.71
Account- X	2308.71	121.16	5.25	2824.61	154.93	5.49
Central Sector Schemes	27043.10	9012.45	33.33	36642.38	13108.19	35.77
Total	262047.35	56635.72	21.61	388296.64	102915.91	26.50

Source : State Finance Commission

During 2010-11, Account IX shows the least percentage of 2.46 per cent as closing balance followed by Account X and Account V with 5.25 per cent and 21.28 per cent. Likewise during 2014-15 all the above accounts shows the least percentage on closing balance.

3.2.5 Surplus / Deficit

An aerial view can be had from the following table that depicts the information on average receipts and expenditure per panchayat Union.

Table – 3.21
Average Receipts and Expenditure per Panchayat Union

Year	Receipts	Expenditure	Surplus
2010-11	788.28	680.65	107.63
2011-12	848.4	636.72	211.68
2012-13	989.77	854.49	135.28
2013-14	1175.57	1066.67	108.9
2014-15	1077.59	1008.56	69.03
2015-16	1003.5	936.74	66.76

Source : State Finance Commission

While the average revenue per Panchayat Union during 2010-11 shown as Rs.788.28 lakh which scaled up to Rs.1175.57 lakh in the year 2013-14.

On expenditure aspect, Rs.636.72 lakh was shown as average expenditure per Panchayat union during 2011-12 which went up to Rs.1066.67 lakh in the year 2013-14.

To have a broader picture on the account wise revenue surplus/deficit per Panchayat Union the table below serves as a ready reckoner.

Table – 3.22
Account-wise Revenue Surplus / Deficit per Panchayat Union

Account	2010-11			2014-15		
	Revenue	Expenditure	Surplus / Deficit	Revenue	Expenditure	Surplus / Deficit
Account I	249.57	194.53	55.04	494.92	440.29	54.64
Account III	2.10	5.53	(-)3.43	2.25	1.84	0.41
Account V	175.80	152.15	23.65	92.34	91.93	0.41
Account IX	273.44	252.20	21.24	379.93	372.00	7.94
Account X	5.71	6.00	(-)0.29	6.05	7.34	-1.29
Central Sector Schemes	81.66	70.24	11.42	102.10	95.18	6.92
Total	788.28	680.65	107.63	1077.59	1008.56	69.03

Source : State Finance Commission

Account III and Account X shows an deficit revenue per panchayat union during 2010-11 remaining four accounts depicts surplus revenue. The following table illustrates the average grants received per Panchayat Union with relevant description.

3.2.6 Grants

Table – 3.23
Average Grants Received Per Panchayat Union

Details	(Rs. lakhs)				
	2010-11	2011-12	2012-13	2013-14	2014-15
SFC Grants	160.99	227.75	229.90	339.40	307.00
Other Grants	10.11	8.22	8.03	9.17	10.78
Total	171.10	235.97	237.93	348.56	317.78
Percentage share in Total Revenue	21.71	27.81	24.04	29.65	29.49

Source : State Finance Commission

The above table displays the details regarding average grants received per Panchayat Union. The grants taken for discussion are SFC grants and other grants. Obviously, the share of SFC grants were noticed as the highest for all along the five years. To begin with, in 2010-11, the average grant received per Panchayat Union was Rs.160.99 lakhs, which had got increased tremendously during 2013-14 with Rs.339.40 lakhs.

As far as other grants are concerned, they started with Rs.10.11 lakhs in 2010-11 and a declining trend was noticed upto 2012-13, when it was Rs.8.03 lakhs. After the year 2013-14, the range of performance indicator in question was identified as Rs.10.11 lakhs to Rs.10.78 lakhs.

Taking the indicator of Percentage share in total revenue, it could be deduced that ever since, the year 2013-14, the share was found to be 29 per cent and above. Before the year 2013-14, it ranged between Rs.21.71 lakhs to Rs.27.81 lakhs.

3.2.7 General Fund Expenditure

The information regarding average expenditure per Panchayat Union under General Fund are gathered and presented in the following table

Table – 3.24
Average Expenditure Per Panchayat Union : General Fund

Head	(Rs. lakhs)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Administrative expenditure	48.01 (24.68)	50.14 (25.41)	52.60 (20.19)	62.60 (16.42)	71.98 (16.35)
Capital Expenditure	86.18 (44.30)	83.17 (42.14)	130.78 (50.21)	198.11 (51.96)	233.44 (53.02)
Maintenance Expenditure	24.11 (12.39)	24.41 (12.37)	33.38 (12.82)	51.69 (13.56)	54.93 (12.48)
Drinking Water	3.45 (1.77)	2.65 (1.34)	2.61 (1.00)	3.86 (1.01)	11.02 (2.50)
Medical / Public Health	3.38 (1.74)	3.25 (1.65)	3.67 (1.41)	5.54 (1.45)	6.62 (1.50)
Deposits & Advances	28.61 (14.71)	32.67 (16.56)	36.39 (13.97)	57.70 (15.13)	60.67 (13.78)
Others	0.79 (0.41)	1.04 (0.53)	1.04 (0.40)	1.79 (0.47)	1.64 (0.37)
Total	194.53	197.34	260.47	381.30	440.29

Source : State Finance Commission

Average expenditure per panchayat Union: General Fund

The above table illustrates the performance indicator of Average Expenditure per Panchayat Union under General Fund. For this purpose, the different items like Administrative Expenditure, capital Expenditure, Maintenance Expenditure, Drinking Water, Medical/Public Health, Deposits/Advances and others are taken into account. The average expenditure per Panchayat Union incurred towards the above items worked out to Rs.194.53 lakhs in 2010-11 and underwent sustained increase over years to reach the highest point of Rs. 440.29 lakhs in 2014-15.

3.2.7 Component wise Administrative Expenditure

The average Administrative Expenditure; Component wise are furnished in the following table with appropriate description.

Table – 3.26
Average Administrative Expenditure: Component-wise
(Per Panchayat Union)

Sl. No.	Head	(Rs. lakhs)				
		2010-11	2011-12	2012-13	2013-14	2014-15
1	Salaries	23.92	25.98	25.96	29.87	32.15
2	T.A.	1.50	1.48	1.74	1.79	2.22
3	Pension Contribution	0.59	0.45	0.44	0.49	1.46
4	Stationeries	1.53	1.19	1.68	1.83	1.78
5	Telephone	0.63	0.56	0.75	0.68	0.88
6	Rent	0.16	0.17	0.23	0.28	0.17
7	Fares / Exhibitions	0.21	0.16	0.25	0.29	0.23
8	Forms & Registers	0.72	0.64	0.75	0.88	0.80
9	Contingency	5.21	5.23	6.87	6.77	8.69
10	Electricity	1.07	1.07	1.39	1.52	1.60
11	Sitting Fee	0.70	0.47	0.49	0.49	0.80
12	Fixed T.A.	0.45	0.53	0.48	0.46	0.74
13	Fuel	1.07	1.67	1.66	1.94	1.94
14	Others	10.25	10.54	9.92	15.32	18.52
	Total	48.01	50.14	52.60	62.60	71.98

Source : State Finance Commission

Average Administrative Expenditure: Component wise per Panchayat Union

The above table attempts to study the Average Administrative Expenditure Component wise Per Panchayat Union. For this purpose, the components viz., salaries, TA, Pension Contribution, Stationeries, Telephone, Rent, Fairs/Exhibitions, Forms, Registration, Contingency, Electricity, Sitting fee, Fixed TA, Fuel and other items are given utmost significance.

All the items above, put together placed the said performance indicator at Rs.48.01 lakh during 2010-11. Before the year 2012-13, the

performance displayed the amount as Rs.52.60lakhs and below. Likewise, since 2013-14, the indicator has been moving towards higher side. In other words, the indicator was at Rs.62.60 lakhs and above from 2013-14 onwards.

The performance indicator regarding Average Capital Expenditure Per Panchayat Union is assessed and tabulated below:

3.2.8 Component wise Capital Expenditure

Table – 3.26
Average Capital Expenditure : Per Panchayat Union

(Rs. lakhs)						
Sl. No.	Head	2010-11	2011-12	2012-13	2013-14	2014-15
1	Buildings	12.89	11.48	15.88	21.16	25.59
2	Roads	34.41	35.60	56.98	73.13	90.02
3	Bridges / Dams	6.82	5.65	9.08	12.79	18.06
4	Drinking Water	14.41	12.43	26.52	55.47	57.26
5	others	17.66	18.02	22.32	35.56	42.51
Total		86.18	83.17	130.78	198.11	233.44

Source : State Finance Commission

Average Capital Expenditure Per Panchayat Union

The table 3.31 has the five major types of capital expenditure in respective of Panchayat Union and provides data on headwise expenditure over five years.

The Average capital expenditure per Panchayat Union under the head building is found to be as much as high with Rs.25.59 lakh in 2014-15. Upto the year 2012-13, the Average Expenditure per Panchayat Union was ranging between Rs.12.89 lakh to Rs.15.88 lakhs. Fairly, a good performance was also witnessed in 2013-14 with Rs.21.16 lakhs.

The performance under the head roads, started with Rs.34.41 lakhs in 2010-11 and its went upto as high as Rs.90.02 lakhs. Considering the head

bridges/dams, it is of interest to note in the year 2014-15, an outstanding performance is noticed with Rs.18.06 lakhs.

The head viz., drinking water began with the performance of average capital expenditure per Panchayat Union with Rs.14.41 lakhs during 2010-11 and reached its peak with Rs.57.26 lakhs in 2014-15, however, it has got slided to some extent in 2015-16 with Rs.49.59 lakhs.

The head meant for other types of expenditure started its performance with Rs.17.66 lakhs in 2010-11 and went upto a appreciable achievement of Rs.42.51 lakhs in 2014-15.

3.2.9 Component wise Maintenance Expenditure

Table – 3.27
Average Maintenance Expenditure per Panchayat Union

Details	(Rs. lakhs)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Roads	11.07	13.51	17.46	24.58	27.95
Buildings	3.45	3.10	3.69	5.27	6.56
MI Tanks	0.38	0.36	0.44	0.47	0.79
Rural Dispensary	0.08	0.07	0.08	0.07	0.21
Vehicles	0.86	1.00	1.13	1.16	1.26
Minor Bridges	1.07	0.79	1.15	1.47	2.14
Drinking Water	2.80	2.26	4.49	10.98	8.33
Others	4.40	3.33	4.94	7.69	7.68
Total	24.11	24.41	33.38	51.69	54.93

Source : State Finance Commission

Under this table, the maintenance expenditure incurred towards Roads, Buildings, MI Tanks, Rural Dispensary, Vehicles, Minor Bridges, Drinking Water and Others are taken into account to assess the performance of average maintenance expenditure per Panchayat Union over years.

The Road component, showed its indicator in this regard as Rs.11.07 lakhs in 2010-11 and it went up appreciable as high as Rs.27.95 lakh in 2014-15. It could be noticed that a sustained increase in average expenditure per Panchayat Unions for the past five years.

The Buildings component started the performance with Rs.3.45 lakhs in 2010-11. Similarly, the average maintenance per panchayat unions for MI Tanks witnessed steady increase over years. The range in respect of MI Tanks was identified as Rs.0.38 lakhs to Rs.0.79 lakh upto 2014-15.

As regards, rural dispensaries, the performance indicator shows the amount ranging from Rs.0.08 lakhs to Rs.0.21 lakhs. As for the vehicles, it is seen that average maintenance per panchayat union is as high as Rs.1.49 lakhs. The gradual progress could be noticed in this item, while pursuing the data for the past five years.

It is of significant to note that the performance indicators of minor bridges has got doubled in the year 2014-15 with Rs.2.14 lakhs when compared to the figures of yesteryears.

Under Drinking Water component the said performance indicator was in top position with Rs.10.98 lakhs in 2013-14 and thereafter suffered a decline. It could also be mentioned that from the year 2010-11 to 2012-13 there was gradual increase in the indicator in question. Ever since, 2013-14, the average maintenance expenditure per panchayat union was more than Rs.7.00 lakhs which is very much appreciable when compared to the performance indicators of the previous year.

3.3. VILLAGE PANCHAYAT

There are 12524 Village Panchayats in the State covering 79394 habitations. Village Panchayats are entrusted with the statutory functions viz. providing & maintaining the basic civic amenities viz. roads, street lights, Sewerage and Maintenance, drinking water, drains & disposal of drainage etc. In addition, Village Panchayats are to make provisions for carrying out certain functions which are deemed to be the discretionary functions of Village Panchayat subject to the limits of the resources viz. planting of trees, conduct of fairs and festivals, maintenance of public markets, play grounds etc.

Village Panchayat is the only body empowered to levy taxes among the three tiers of Panchayat Raj Institutions. They are entitled to get revenue from tax and non-tax revenue. They receive grants and funds from State / Central Governments.

- Village Panchayat Account comprises of own tax revenue, Non-tax revenue, assigned revenue, State Finance Commission devolution and Deposits and Interest.
- The grants from Central Finance Commission & minimum State Finance Commission devolution grant & interest are included in earmarked Account II.
- Indra Awas Yojana, Rural Infrastructure Scheme, Rural Building Maintenance Renovation Scheme, other Schemes fund are included in Account III includes.
- Account IV includes- Mahatma Gandhi National Rural Employment Guarantee Scheme & Interest Accounts
- Rural housing scheme are included in Account V
- Chief Minister's Solar Powered Green House Scheme has been included in Account VI

3.3.1 Revenue of Village Panchayats

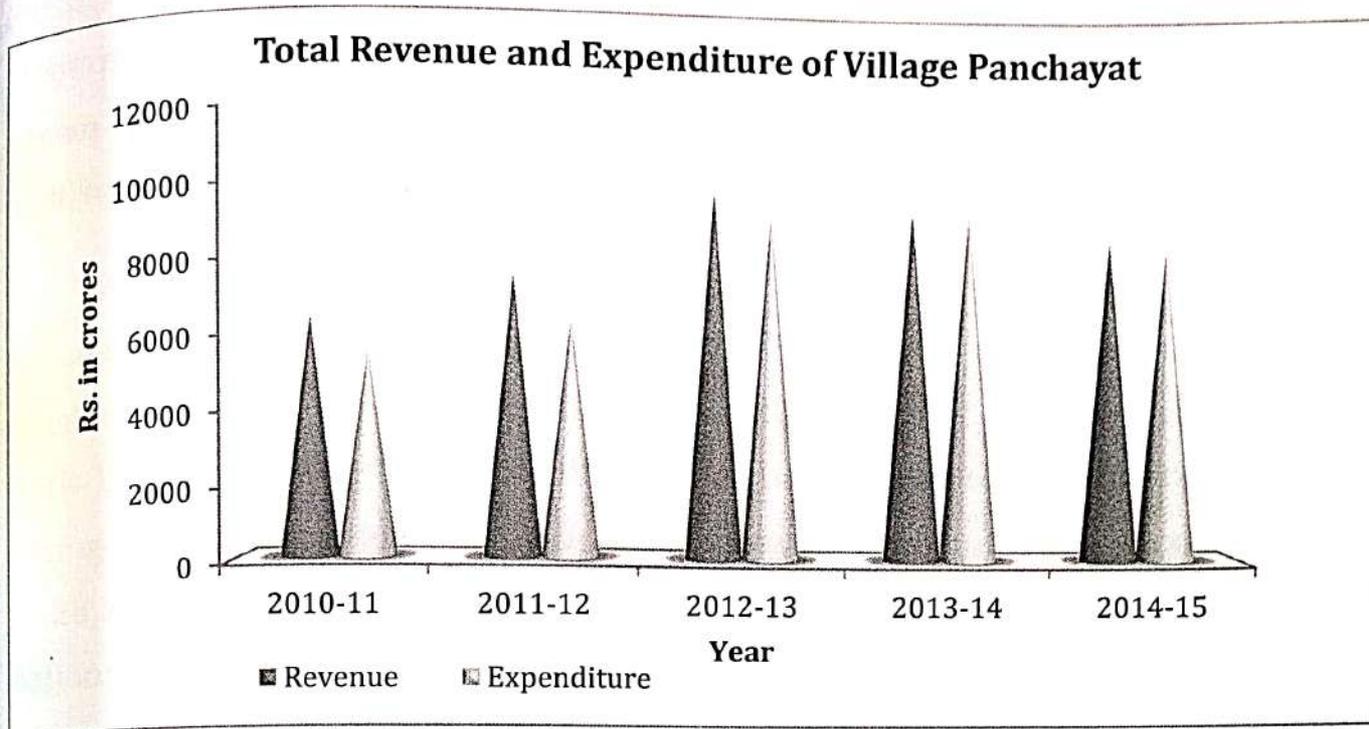
The total revenue of Village Panchayat has shown an upward trend over the years. It has increased from Rs.6509.49 Crore during 2010-11 to Rs.8807.40 Crore during 2014-15. Total revenue of Village Panchayat has increased to Rs.7662.72 Crore during 2011-12 from Rs.6509.49 Crore during 2010-11 and increased further to Rs.10059.78 Crore. However it has shown a marginal decline to Rs.9582.99 Crore & Rs.8807.40 Crore during 2013-14 and 2014-15 respectively.

Table – 3.28
Total Revenue of Village Panchayats

Account	(Rs. Crore)				
	2010-11	2011-12	2012-13	2013-14	2014-15
VP Account I	1691.83	2077.79	2533.93	2776.42	2892.67
VP Earmarked Account II	551.63	734.51	747.50	1015.33	1197.05
VP Scheme Fund Account III	951.70	851.34	1436.68	1637.20	1363.05
MGNREGS Account IV	2373.27	3280.18	4027.23	3106.88	2253.28
Account V	898.11	491.82	237.47	95.40	54.70
Account VI	42.93	227.08	1076.97	951.76	1046.65
Total	6509.49	7662.72	10059.78	9582.99	8807.40

Source : State Finance Commission

Chart 3.7
Total Revenue and Expenditure of Village Panchayat



The tax and non-tax revenue and assigned revenue, pooled revenue has shown remarkable increase from Rs.1691.83 crore during 2010-11 to Rs. 2892.67 crore during 2014-15 registering a growth of 70.98%. The revenue of the Village Panchayat (Account No. II) the grants has also shown an increase from Rs.551.63 crore during 2010-11 to Rs.1015.33 crore during 2013-14 and further to Rs.1197.05 crore during 2014-15.

Revenue to the Village Panchayat from various scheme viz. IAY, RIS, RBMRS etc. has also increased from Rs.951.70 crore in 2010-11 to Rs.1637.20 crore during 2013-14. The revenue from the rural housing scheme has shown wider fluctuation, the sanctioned amount has been on an upward increase during the years of implementation.

Tax and non-tax revenue, revenue & funds from the State and Central schemes have been the major contributions to the revenue resource of the Village Panchayat with 57.8% during the years understudy. The state scheme like Rural housing Scheme, Chief Minister's Solar Powered Green Housing Scheme has contributed 1% and 9.9% respectively during the year 2014-15.

The share of the Village Panchayat account which stood at 14.6 % during 2010-11 has increased to 15.5% during 2014-15. The share of Mahatma Gandhi National Rural Employment Guarantee Scheme account shown increase over the years i.e., it has increased from 36.5% in 2010-11 to 40% in 2012-13 but the share declined to 32.4% in 2014-15.

While analysing the trend of the average revenue of the Village Panchayat in the State as shown in the table 3.30 has increased considerably from Rs.54.12 lakhs during 2010-11 to Rs.85.34 lakhs during 2012-13. On an average the Village Panchayat gets totally Rs.78.86 lakhs during 2014-15 of which Village Panchayat account has accounted for Rs.26.22 lakhs while Rs.25.75 lakhs has come from Mahatma Gandhi National Rural Employment Guarantee Scheme account over the years. On an average for a Village Panchayat, the income own tax revenue has increased from Rs.13.51 lakhs during 2010-11 to Rs.23.10 lakhs during 2014-15. While the revenue from earmarked fund has increased from Rs.4.41 lakhs during 2010-11 to Rs.9.56 lakhs during 2014-15. The average income from the Account VI has increased from Rs.0.34 lakhs in 2010-11 to Rs.8.36 lakhs in 2014-15.

3.3.2 District Wise fund flow

17 districts are above the state average of Rs. 54.12 lakhs per panchayat during 2010-11 and 19 districts are above the state average of Rs. 78.69 lakhs per panchayat during 2014-15.

The highest and lowest districts during 2010-11 are Erode was Rs. 94.91 lakhs per panchayat and Virduhagar was Rs. 34.36 lakhs per panchayat respectively. The Nilgiris was Rs. 158.15 lakhs per panchayat and Thiruvavarur was Rs.49.15 lakhs per panchayat were the highest and lowest districts during 2014-15.

Table – 3.29
District-wise Average Fund Flow per Village Panchayat

District	(Rs. lakhs)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Ariyalur	61.85	65.74	105.67	101.42	74.63
Coimbatore	60.42	84.05	109.07	117.13	94.97
Cuddalore	77.41	71.75	69.89	76.22	62.86
Dharmapuri	62.86	77.82	99.38	97.02	91.91
Dindigul	68.88	72.49	103.29	97.32	88.34
Erode	94.91	76.36	197.92	92.66	86.84
Kanchipuram	49.46	59.45	108.62	74.38	86.25
Kanniyakumari	77.84	95.86	134.02	130.93	107.28
Karur	80.29	71.92	116.05	110.76	92.39
Krishnagiri	55.08	75.72	98.38	117.61	108.66
Madurai	44.13	47.54	71.00	76.91	83.58
Nagapattinam	48.77	65.88	72.24	65.03	69.84
Namakkal	40.10	57.06	80.86	80.70	57.87
Perambalur	59.94	79.15	96.93	104.45	99.87
Pudukkottai	45.85	54.38	65.93	50.78	61.18
Ramanathapuram	90.42	44.26	58.84	64.80	94.91
Salem	70.17	76.13	105.08	104.41	93.73
Sivagangai	41.59	50.17	59.03	53.68	96.89
Thanjavur	35.52	51.39	64.54	63.37	54.28
The Nilgiris	77.06	107.27	176.11	174.65	158.15
Theni	51.79	59.34	86.20	95.12	86.28
Thiruvallur	44.94	51.10	64.41	69.78	78.47
Thiruvannamalai	41.65	49.91	115.20	69.06	64.36
Thiruvarur	88.46	39.59	53.64	46.83	49.15
Thoothukudi	37.50	53.84	62.10	66.74	56.17
Tiruchirappalli	62.57	73.81	111.02	103.26	99.69
Tirunelveli	48.99	112.03	81.32	80.01	120.30
Tiruppur	57.42	69.22	96.62	92.92	90.37
Vellore	46.08	54.89	104.38	101.05	95.68
Villupuram	45.46	72.04	66.57	72.00	67.55
Virudhunagar	34.36	39.89	60.29	64.46	58.07
State Average	54.12	62.38	85.34	78.86	78.69

Source : State Finance Commission

3.3.3 Component wise Account I Receipts

Table – 3.30
Village Panchayat Component wise Account I Receipts per village panchayat
(Rs. lakhs)

Source	2010-11	2011-12	2012-13	2013-14	2014-15
Own tax	1.49	1.75	2.07	2.41	2.86
Assigned / Pooled Assigned Revenue	3.12	2.01	2.70	2.12	3.01
SFC Devolution & Other Grants	7.12	10.80	13.02	14.70	12.79
Non-tax revenue	1.30	1.52	1.82	1.95	2.21
Deposits & Interest	0.30	0.32	0.39	0.50	0.49
Misc.Revenue	0.17	0.19	0.24	0.48	1.74

The average own tax revenue per Village Panchayat has increased from Rs.1.49 lakhs during 2010-11, improved to Rs.2.86 lakhs during 2014-15. The revenue from devolution and grants has increased to Rs.14.70 lakhs during 2013-14 from Rs.7.12 lakhs in 2010-11, later decreased to Rs.12.79 lakhs during 2014-15. There has been a steady improvement in the devolution and other grants received by Village Panchayats over these years. Non tax revenue has also increased considerably (ie.) it has improved from Rs.1.30 lakhs to Rs.1.95 lakhs in 2013-14 further to Rs.2.21 lakhs in 2014-15. The average miscellaneous revenue for Village Panchayats has increased to Rs.1.74 lakhs per Village Panchayat during 2014-15 from Rs.0.17 lakhs during 2010-11.

3.3.4 Own Tax Revenue

Table – 3.31
Average Own Tax Revenue per Village Panchayat
(Rs. lakhs)

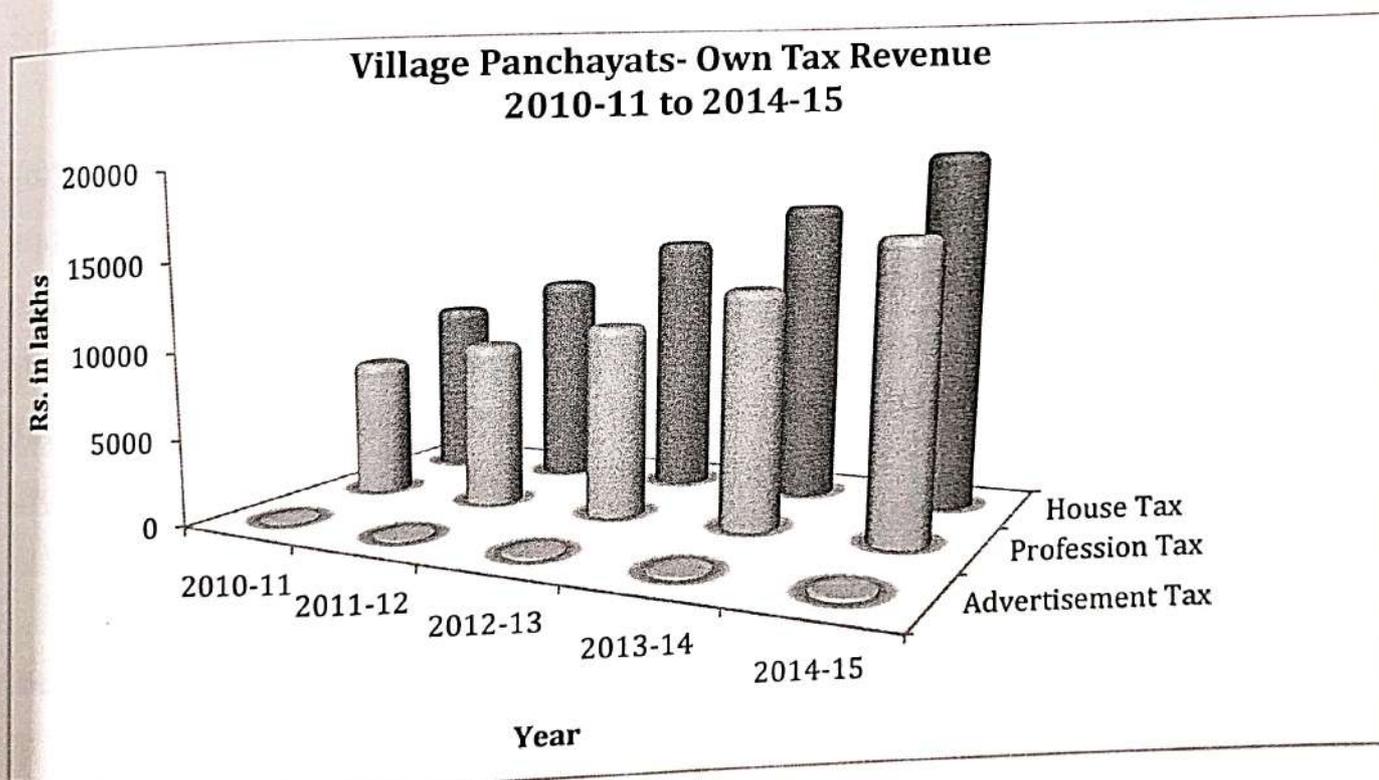
Year	House Tax		Profession Tax		Advertisement Tax		Total	
	Total	Per VP	Total	Per VP	Total	Per VP	Total	Per VP
2010-11	10499	0.834	8042	0.639	59	0.0047	18600	1.48
2011-12	12381	0.984	9428	0.749	91	0.0072	21900	1.74
2012-13	14942	1.187	10786	0.857	141	0.0112	25869	2.06
2013-14	17053	1.355	12970	1.031	162	0.0129	30185	2.40
2014-15	19823	1.575	15732	1.250	226	0.0180	35781	2.84

Source : State Finance Commission

Village Panchayats are entitled to get tax revenue as house / property tax, professional tax and advertisement tax. The own tax revenue has formed the major source of revenue for the Village Panchayats Property / house tax revenue has formed the major source of tax revenue for the Village Panchayats followed by the profession tax.

The house tax revenue in absolute terms reflects an upward trend from Rs.10499 lakhs during 2010-11 to Rs.19823 lakhs during 2014-15. The total own tax revenue of the Village Panchayats has shown an vast increase from Rs.18600 lakhs during 2010-11 to Rs.30185 lakhs during 2013-14 and further to Rs.35781 lakhs during 2014-15. Average own tax revenue per Village Panchayats has increased from Rs.1.48 lakhs during 2010-11 to Rs.2.84 lakhs.

Chart 3.8
Village Panchayats- Own Tax Revenue 2010-11 to 2014-15



Nearly 58% of the own tax is obtained through the House Tax / Property Tax. Professional tax constitutes 42% of the tax revenue of Village Panchayats. In absolute terms the profession tax has increased from Rs.8042 lakhs during 2010-11 to Rs.15732 lakhs during 2014-15. Average tax per Village Panchayat has improved from Rs.0.639 lakhs to Rs.1.250 lakhs during 2014-15. Advertisement tax has increased from Rs.59 lakhs

during 2010-11 to Rs.226 lakhs during 2014-15. It may be noticed that with the steady increase in the major components of tax sources, the total own tax revenue has increased considerably for the period from 2010-11 to 2014-15.

3.3.4 Assigned / Pooled Assigned Revenue

Table – 3.32
Assigned Revenue in Village Panchayat

Source	(Rs. crores)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Pooled Assigned Revenue	284.93	175.38	203.64	179.83	287.4
Seineorage fee	61.53	37.65	87.68	51.24	49.71
Market Fees	33.96	22.34	33.73	19.91	17.85
Social Forestry Auction Fees	2.88	11.41	6.03	7.48	4.92
Others	7.37	4.81	6.77	7.06	16.94
Total	390.67	251.59	337.85	265.52	376.82

Source : State Finance Commission

Assigned revenue due to the Rural Local Bodies, from the proceeds of surcharge on stamp duty and entertainment tax are pooled at State level and apportioned to Village Panchayat & Panchayat Union. Assigned revenue includes Seineorage fee on minor mineral quarries, Lease on Minor Mineral quarries, Social Forestry Auction Lease, Entertainment Tax, Surcharge of stamp duty coinage fee, etc. During the year 2014-15 Rs.287.4 Crore has been assigned for Village Panchayats.

Table – 3.33
Average Assigned Revenue per Village Panchayat

Source	(Rs. lakhs)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Pooled Assigned Revenue	2.28	1.40	1.63	1.44	2.29
Seineorage fee	0.49	0.30	0.70	0.41	0.40
Market Fees	0.27	0.18	0.27	0.16	0.14
Social Forestry Auction Fees	0.02	0.09	0.05	0.06	0.04
Others	0.06	0.04	0.05	0.05	0.14
Total	3.12	2.01	2.70	2.12	3.01

Source : State Finance Commission

On an average a Village Panchayats has received Rs.3.12 lakhs as the assigned revenue during 2010-11 which has been estimated as Rs.3.01 lakhs during 2014-15. Pooled assigned revenue being the major component of Assigned revenue and this revenue per Village Panchayat was Rs.2.28 lakhs during 2010-11 and has shown a declined trend from the year 2011-12 to 2013-14, later it share has increased to Rs.2.29 lakhs during 2014-15. By way of assigned revenue, a village panchayat has received Rs.2.01 lakhs during 2011-12 and Rs. 2.70 lakhs during 2012-13, Rs.2.12 lakhs during 2013-14 and Rs.3.01 lakhs during 2014-15.

3.3.5 Average non tax revenue per Village Panchayat

Non tax revenue of the Village Panchayats forms the major source of revenue it includes the building layout approval fees, water supply charges, income from rent, lease, ferries, D&O trades, library cess, tollgate fees etc. The details are of the average non tax revenue per Village Panchayat are given in the following table.

Table – 3.34
Non-Tax Revenue for Village Panchayat

Source	(Rs. in lakhs)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Building Layout approval fee	3835	4473	5158	6193	6425
D & O Trades	562	581	775	1090	1198
Water Supply Charges	3395	4405	4650	4790	5882
2C Tree Patta	82	101	87	89	107
Encroachment fee	28	28	31	34	71
Rent	201	205	256	225	292
Seizure and Warrant fee	120	57	42	52	73
Fine & Penalty	67	99	130	124	162
Market / Shop rent	258	411	393	374	578
Rent from marriage / community hall	67	80	94	124	140
Fishery Rental	265	320	239	234	300
Fee from useful trees	293	483	295	351	325
Rent from shops	114	160	178	171	208
Slaughter house	34	82	59	63	96
Lease from land	29	58	44	69	84
Ferries	43	24	45	44	49

Non-Tax Revenue for Village Panchayat (Contd.)

(Rs. in lakhs)

Source	2010-11	2011-12	2012-13	2013-14	2014-15
Income from Choultries / Guest Houses	6	32	12	39	16
Cycle / Cart / Auto Stand	14	12	19	25	27
Fairs & Festivals	25	31	43	55	74
Library Cess	981	1191	1626	1578	1831
Income from Tools and Plants	9	10	13	16	22
Income from solid waste	19	15	27	26	45
Funeral Right Grants	90	190	257	220	256
Interest	862	1102	2526	2851	2346
Income from bus stand	82	76	101	144	108
Audit Para Pending amount recovered	79	96	108	120	150
OFC charge	17	25	18	59	77
Cable TV Line	22	31	11	38	69
Cell Phone Tower	20	9	16	17	75
Wind Mill	60	77	91	53	78
Tollgate Fee	66	97	92	133	218
Award amount recd. from Central and State Government	242	66	123	210	98
Cycle/Two Wheeler Stand Auction amount	79	86	110	114	115
Entrance Fees	91	102	150	160	200
Other Income	4169	4208	4992	4585	5834
Total	16326	19023	22811	24470	27629

Source : State Finance Commission

The non-tax revenue for the Village Panchayats has increased from Rs.16326 lakhs during 2010-11 to Rs.22811 lakhs during 2012-13 and further to Rs.27629 lakhs during 2014-15. The Building approval fee, Library Cess, Water supply charges has contribute more to the non-tax revenue for the Village Panchayats.

It can be observed from the following table that the average non tax revenue for the Village Panchayat has increased from Rs.33288 during 2010-11 to Rs.39859 during 2012-13 and further increased to Rs.46583 during -2014-15. It has increased by 16.48% and 14.43% over the previous year during 2012-13 and 2014-15 respectively. Building layout approval fee, library cess, interest, income from lease etc. has been the sources of

income for the Village Panchayats. Building lay out approval fee has increased from Rs.30621 during 2010-11 to Rs.51302 during 2014-15. Average income from library cess per Village Panchayat has increased from Rs.7833 during 2010-11 to Rs.14620 during 2014-15 showing an increase of 86.65%. Income from the water supply charges has increased from Rs.35172 during 2011-12 to Rs.46966 during 2014-15 showing an increase of 33.53 %.

Table – 3.35

Average Non-Tax Revenue per Village Panchayat

(in Rs.)

Source	2010-11	2011-12	2012-13	2013-14	2014-15
Building Layout approval fee	30621	35715	41185	49449	51302
D & O Trades	4487	4639	6188	8703	9566
Water Supply Charges	27108	35172	37129	38247	46966
2C Tree Patta	655	806	695	711	854
Encroachment fee	224	224	248	271	567
Rent	1605	1637	2044	1797	2332
Seizure and Warrant fee	958	455	335	415	583
Fine & Penalty	535	790	1038	990	1294
Market / Shop rent	2060	3282	3138	2986	4615
Rent from marriage / community hall	535	639	751	990	1118
Fishery Rental	2116	2555	1908	1868	2395
Fee from useful trees	2340	3857	2355	2803	2595
Rent from shops	910	1278	1421	1365	1661
Slaughter house	271	655	471	503	767
Lease from land	232	463	351	551	671
Ferries	343	192	359	351	391
Income from Choultries / guest houses	48	256	96	311	128
Cycle / cart / auto stand	112	96	152	200	216
Fairs & Festivals	200	248	343	439	591
Library Cess	7833	9510	12983	12600	14620
Income from Tools and Plants	72	80	104	128	176
Income from solid waste	152	120	216	208	359
Funeral Right Grants	719	1517	2052	1757	2044

Average Non-Tax Revenue Per Village Panchayat (Contn.)

Source	(in Rs.)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Interest	6883	8799	20169	22764	18732
Income from bus stand	655	607	806	1150	862
Audit Para Pending amount recovered	631	767	862	958	1198
OFC charge	136	200	144	471	615
Cable TV Line	176	248	88	303	551
Cell Phone Tower	160	72	128	136	599
Wind Mill	479	615	727	423	623
Tollgate Fee	527	775	735	1062	1741
Award amount received from Central and State Government	1932	527	982	1677	782
Cycle/Two Wheeler Stand Auction amount	631	687	878	910	918
Entrance Fees	727	814	1198	1278	1597
Other Income	33288	33599	39859	36610	46583

Source : State Finance Commission

3.3.6. Miscellaneous Revenue

Table - 3.36
Village Panchayat Miscellaneous Revenue
(Rs. in lakhs)

Sl. No.	Source	2010-11	2011-12	2012-13	2013-14	2014-15
1	Unclaimed deposits	57	46	79	91	144
2	Interest on deposits	37	50	59	55	60
3	Time barred deposits	77	88	167	150	165
4	Registration fee	92	94	104	155	168
5	Sale of documents	289	257	433	769	659
6	Excess fund recd. From Account-II	307	233	356	2841	17872
7	Other income	1169	1337	1661	1802	2407
	Total	2028	2105	2859	5863	21475

Source : State Finance Commission

Certain sources of revenue like unclaimed deposits, interest on deposits, registration fee, Sales of documents, water connection, etc. are classified as miscellaneous revenue of Village Panchayats. The miscellaneous revenue has increased considerably over the years from Rs.2028 lakhs during 2010-11 to Rs.21475 lakhs during 2014-15. The miscellaneous revenue has increased by 3.80% during 2011-12, 35.82 % during 2012-13. The average miscellaneous revenue per Village Panchayat has increased from Rs.16193 during 2010-11 to Rs.171471 during 2014-15.

Table – 3.37
Average Miscellaneous Revenue per Village Panchayat

		(in Rs.)				
Sl. No.	Source	2010-11	2011-12	2012-13	2013-14	2014-15
1	Unclaimed Deposits	455	367	631	727	1150
2	Interest on deposits	295	399	471	439	479
3	Time barred deposits	615	703	1333	1198	1317
4	Registration fee	735	751	830	1238	1341
5	Sale of documents	2308	2052	3457	6140	5262
6	Excess fund recd. From Account-II	2451	1860	2843	22684	142702
7	Other income	9334	10676	13263	14388	19219

Source : State Finance Commission

3.3.7 Earmarked Fund Account

Table – 3.38
Village Panchayat Revenue from Earmarked Fund Account

		(Rs. in Lakhs)				
Source	2010-11	2011- 12	2012-13	2013-14	2014-15	
Finance Commission	29360	38807	40056	52683	62577	
Min SFC devolution Grant	24947	33279	31616	45126	54056	
Interest	856	1425	3078	3724	3072	
TOTAL	55163	73574	74750	101533	99665	

Source : State Finance Commission

Table – 3.39
Revenue from Earmarked Fund Account per Village Panchayat

Source	(In Rs.)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Finance Commission	234430	309861	319834	420656	499657
Minimum SFC devolution Grant	199194	265243	252443	360316	431619
Interest	6835	11378	24577	29735	24529
TOTAL	440459	586482	596854	810707	955805

Source : State Finance Commission

The 12th / 13th Finance Commission grant for the Village Panchayats has increased over the years from Rs.55163 lakhs in 2010-11 to Rs.99665 lakhs in 2014-15. The revenue per Village Panchayat has increased from Rs.440459 to Rs.955805 during 2014-15. From the year 2013-14, the minimum grant of Rs.5 lakh to each Village Panchayat per year is allotted by Government through State Finance Commission. The minimum devolution grant has increased from Rs. 24947 lakhs in 2010-11 to Rs.54056 lakhs in 2014-15. The average revenue per Village Panchayat from this has stood at Rs.955805 during the year 2014-15.

There has been remarkable increase of 33.38% during 2011-12 over previous year and by 35.83% during 2013-14. The total revenue from the earmarked fund has increased from Rs.55163 lakhs during 2010-11 to Rs.101533 lakhs during 2013-14. Revenue per Village Panchayat is estimated at Rs.810707 and Rs.955805 during 2013-14 and 2014-15 respectively registering an increase of 17.79%.

Table – 3.40
Village Panchayat Revenue from MGNREGS

Year	MGNREGS	(Rs. in lakhs)	
		Interest	Total
2010-11	2355.72	17.55	2373.27
2011-12	3261.42	18.76	3280.18
2012-13	3996.00	31.23	4027.23
2013-14	3074.46	32.42	3106.88
2014-15	2233.61	19.67	2253.28

Source : State Finance Commission

During the year 2010-11 to 2012-13 the receipts for Mahatma Gandhi National Rural Employment Guarantee Scheme shows a steady increase and after 2012-13 it started to decline from 4027.23 lakhs during 2012-13 to 2253.28 lakhs during 2014-15. The average revenue from MGNREGS scheme per Village Panchayat had a hike but it suddenly showed the decline during the year 2013-14 and 2014-15.

Table – 3.41
Average Revenue from MGNREGS per Village Panchayat

Year	MGNREGS	(in Rs.)	
		Interest	Total
2010-11	18810	140	18950
2011-12	26041	150	26191
2012-13	31907	249	32156
2013-14	24549	259	24807
2014-15	17835	157	17992

Source : State Finance Commission

3.3.9 Rural Housing Scheme

Table – 3.42
Village Panchayat Revenue from Rural Housing Schemes

Year	(Rs. in Lakhs)		
	RHS	Interest	Total
2010-11	89218.35	598	89816.35
2011-12	47961.63	1220	49181.63
2012-13	22552.59	1194	23746.59
2013-14	8878.31	662	9540.31
2014-15	5021.42	449	5470.42

Source : State Finance Commission

The revenue from Rural Housing Scheme shows decline trend over the period from Rs. 89816.35 lakhs during 2010-11 to Rs. 5470.42 lakhs during 2014-15. overall average revenue from RHS per Village Panchayat showed the declining trend. It has decreased from Rs.717154 in 2010-11 to Rs.43679 in 2014-15 as shown in table.

Table – 3.43
Average Revenue from Rural Housing Schemes per Village Panchayat

Year	(In Rs.)		
	RHS	Interest	Total
2010-11	712379	4775	717154
2011-12	382958	9741	392699
2012-13	180075	9534	189609
2013-14	70890	5286	76176
2014-15	40094	3585	43679

Source : State Finance Commission

3.3.9 Chief Minister's Solar Powered Green House Scheme

Table – 3.44
Village Panchayat Revenue from Chief Minister's
Solar Powered Green House Scheme

(Rs. in Lakhs)			
Year	CMSPGHS	Interest	Total
2010-11	4249	44	4293
2011-12	22549	159	22708
2012-13	106078	1619	107697
2013-14	93568	1608	95176
2014-15	102932	1733	104665

Source : State Finance Commission

The Chief Minister's Solar Powered Green House Scheme shows a great increase of the revenue from Rs.4293 lakhs in 2010-11 to Rs. 104665 lakhs in 2014-15. Average revenue from CMSPGH scheme per Village Panchayat showed the varying trend, increasing from Rs.34278 in 2010-11 to Rs.859925 in 2012-13 and declining to Rs.759949 in 2013-14.

Table – 3.45
Average Revenue from Chief Minister's Solar Powered
Green House Schemes per Village Panchayat

(in Rs.)			
Year	CMSPGHS	Interest	Total
2010-11	33927	351	34278
2011-12	180046	1270	181316
2012-13	846998	12927	859925
2013-14	747110	12839	759949
2014-15	821878	13837	835715

Source : State Finance Commission

3.3.10 Expenditure

Table – 3.46
Account-wise Expenditure of Village Panchayats

Account	(Rs. in lakhs)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Account- I	145606	169847	226234	267687	293292
Account- II	38562	40599	57426	117527	87579
Account -III	82896	65686	149219	144339	126649
Account- IV	232338	289569	381091	318382	221812
Account- V	60599	75156	32367	13769	915
Account-V I	2144	14214	101673	96138	118654
Total	562145	655071	948010	957842	857136

Source : State Finance Commission

The overall account-wise expenditure of Village Panchayat has gone up from Rs.145606 lakhs in year 2010-11 to Rs.293292 lakhs in 2014-15.

Only the Account I has an increasing trend from the years 2010-11 to 2014-15 when compared to all other account heads.

The overall account-wise average expenditure per Village Panchayat showed the increasing values from 2010-11 (44.89 lakhs) to 2013-14 (76.48 lakhs). During the year 2014-15 it has gone down to 68.44 lakhs. Here also, the Account I only shows the increasing trend during the years 2010-11 (Rs.11.63 lakhs) to 2014-15 (Rs.23.42 lakhs).

Table-3.47
Account-wise Average Expenditure per Village Panchayat
(Rs. in lakhs)

Account	2010-11	2011-12	2012-13	2013-14	2014-15
Account- I	11.63	13.56	18.06	21.37	23.42
Account- II	3.08	3.24	4.59	9.38	6.99
Account -III	6.62	5.24	11.91	11.52	10.11
Account- IV	18.55	23.12	30.43	25.42	17.71
Account- V	4.84	6.00	2.58	1.10	0.73
Account-V I	0.17	1.13	8.12	7.68	9.47
Total	44.89	52.31	75.70	76.48	68.44

Source : State Finance Commission

Table-3.48
Per capita Expenditure of Village Panchayats
(in Rs.)

Period	2010-11	2011-12	2012-13	2013-14	2014-15
per capita	1388	1618	2342	2366	2097

Source : State Finance Commission

3.4.1 Head-wise Expenditure of Village Panchayats

The total expenditure by Village Panchayats has increased from Rs.562145 lakhs in 2010-11 to Rs.957842 lakhs in 2013-14. The following table shows expenditure by major heads namely General Administration, Electricity charges, Maintenance, Capital Expenditure, Deposits & Advances, Street Lights and Drinking Water, Account - III, MGNREGS, Rural Housing Scheme and CMSPGHS.

Table - 3.49
Head-wise Expenditure of Village Panchayats

Head	(Rs. in lakhs)				
	2010-11	2011-12	2012-13	2013-14	2014-15
General Administration	35854	36689	40642	44547	48295
Electricity charges	5726	7819	10529	13857	13502
Maintenance	66161	79182	105970	121661	128630
Capital Expenditure	34388	43150	65048	82895	97580
Deposits & Advances	3477	3007	4045	4727	5285
Street Lights and Drinking Water	38562	40599	57426	117527	87579
Account - III	82896	65686	149219	144339	126649
MGNREGS	232338	289569	381091	318382	221812
Rural Housing Scheme	60599	75156	32367	13769	9150
CMSPGHS	2144	14214	101673	96138	118654
Total	562145	655071	948010	957842	857136

Source : State Finance Commission

The overall thrust given to employment and asset creation was clearly evident from the direction of expenditure and the expenditure under MNREGS was the major expenditure though it gradually came down. But the capital expenditure has almost doubled and the flagship Green Housing scheme the increase in expenditure was from 0.4% in 2010-11 to 13.8% in 2014-15. The Account-III comprising Village Panchayat own fund from various sources showed marginal fluctuations with share hovering around 14-15%. Provision of basic amenities like street lights and drinking water continued to get due attention and the share increased gradually by 3%.

In spite of huge number of Village Panchayats there is fiscal discipline in case of expenditure under general administration that stayed around 5% under the study period.

In view of the doubling of expenditure by the Village Panchayats, there is increase in average expenditure per Village Panchayat across the board under all the heads and the trend reflects the trend in share in expenditure as discussed above.

Chart 3.9
Village Panchayats- Head wise Expenditure 2010-11 to 2014-15

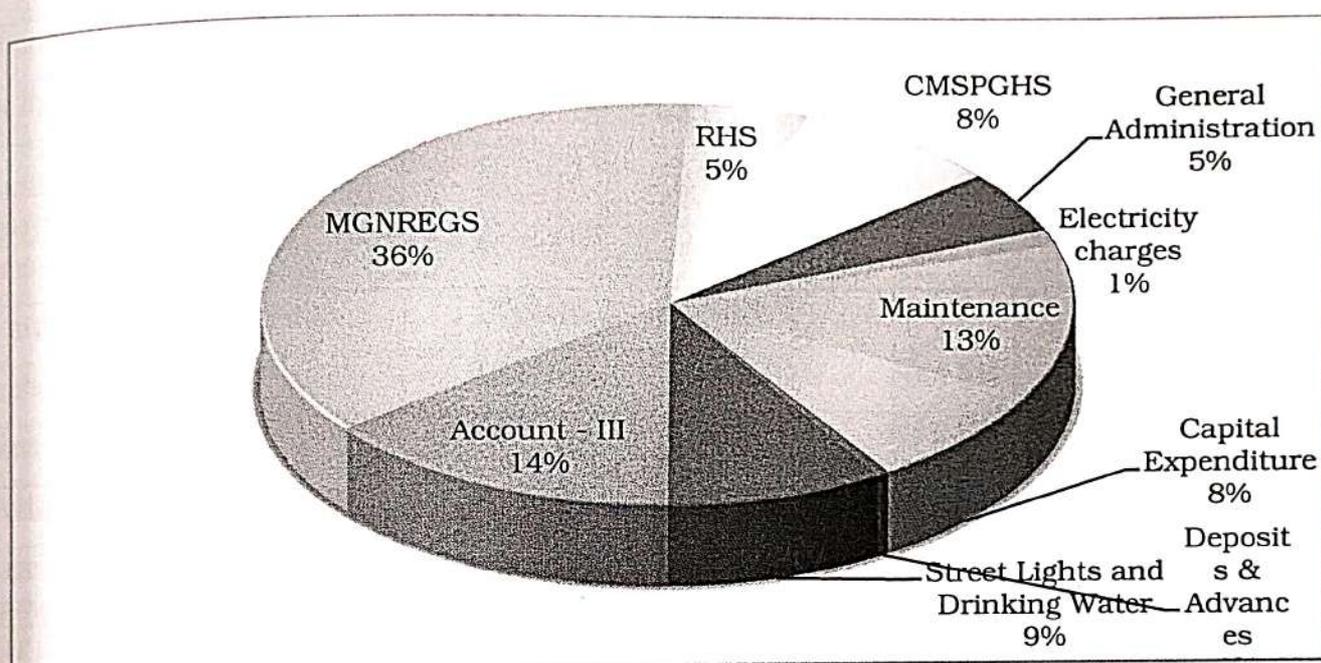


Table - 3.50
Head-wise Average Expenditure per Village Panchayat

(Rs. in lakhs)

Head	2010-11	2011-12	2012-13	2013-14	2014-15
General Administration	2.86	2.93	3.25	3.56	3.86
Electricity charges	0.46	0.62	0.84	1.11	1.08
Maintenance	5.28	6.32	8.46	9.71	10.27
Capital Expenditure	2.75	3.45	5.19	6.62	7.79
Deposits & Advances	0.28	0.24	0.32	0.38	0.42
Street Lights and Drinking Water	3.08	3.24	4.59	9.38	6.99
Account - III	6.62	5.24	11.91	11.52	10.11
MGNREGS	18.55	23.12	30.43	25.42	17.71
RHS	4.84	6.00	2.58	1.10	0.73
CMSPGHS	0.17	1.13	8.12	7.68	9.47

Source : State Finance Commission

3.4.2 Expenditure under General Administration

The share of General Administration was static around 5% of the overall expenditure.

Table – 3.51
Expenditure under General Administration

(Rs. in lakhs)

Category	2010-11	2011-12	2012-13	2013-14	2014-15
Pay & Allowances	24951.31	26142.75	28097.05	31062.91	34927.75
Allowances for elected	1123.52	1084.94	1517.43	1588.92	1513.22
Stationery	967.25	1103.06	1311.43	1473.84	1578.37
Rent for buildings	61.34	64.47	92.58	104.08	139.68
Insurance amount paid for employees	450.25	481.73	656.18	684.49	684.45
Bonus	466.49	466.07	471.2	479.1	524.91
Pay arrears for employees	1168.06	1553.59	1174.65	900.71	501.55
Telephone charges	116.25	101.25	153.84	191.07	232.17
Grama Sabha meeting	365.19	342.04	451.26	448.47	419.11
Advertisement expenditure	684.89	424.1	742.56	653.72	518.93
Village Panchayat President remuneration	452.33	515.02	835.77	955.42	1000.71
Other administrative expenditure	5047.12	4409.98	5138.05	6004.27	6254.15
Total	35854	36689	40642	44547	48295

Source : State Finance Commission

Bulk of the expenditure i.e. around 80% under this head goes for Pay and allowances, remuneration and other allowances for the elected representatives. It is followed by “other expenditure” that constitutes more than 14%. Another notable feature is the insurance cover provided to the employees.

Similar trend can be noticed in the average expenditure per village. The average expenditure per village has increased from Rs 286282 in 2010-11 to Rs.385620 in 2014-15.

Table – 3.52

Composition of Average Expenditure per Village Panchayat

(In Rs.)

Item	2010-11	2011-12	2012-13	2013-14	2014-15
Pay & Allowances	199228	208741	224346	248027	278887
Allowances for elected	8971	8663	12116	12687	12083
Stationery	7723	8808	10471	11768	12603
Rent for buildings	490	515	739	831	1115
Insurance amount paid for employees	3595	3846	5239	5465	5465
Bonus	3725	3721	3762	3825	4191
Pay arrears for employees	9327	12405	9379	7192	4005
Telephone charges	928	808	1228	1526	1854
Grama Sabha meeting	2916	2731	3603	3581	3346
Advertisement expenditure	5469	3386	5929	5220	4143
Village Panchayat President remuneration	3612	4112	6673	7629	7990
Other administrative expenditure	40300	35212	41026	47942	49937
Total	286282	292950	324513	355693	385620

Source : State Finance Commission

3.4.3 Expenditure under Electricity Charges

Table – 3.53

Electricity Charges per Village Panchayat

(Rs. in lakhs)

Electricity Charges	2010-11	2011-12	2012-13	2013-14	2014-15
Street lights	2865.8	3881.87	5334.7	7009.43	6649.79
Water pumps	2456.71	3473.03	4530.41	5820.91	5853.29
Maintenance of VP buildings	402.86	463.82	663.67	1027.29	998.82
Total	5725.37	7818.72	10528.78	13857.63	13501.90

Source : State Finance Commission

The expenditure of Village Panchayats for electricity charges has increased from Rs. 5725.37 lakh in 2010-11 to Rs. 13501.90 lakh in 2014-15. They pay around 49% and 43% towards street lights and water pumps respectively. The remaining expenditure is for the maintenance of Village Panchayat buildings.

Table - 3.54
Average Electricity Charges per Village Panchayat

(In Rs.)

Electricity Charges	2010-11	2011-12	2012-13	2013-14	2014-15
Street lights	22882.47	30995.45	42595.82	55967.98	53096.37
Water pumps	19616.02	27731.00	36173.83	46478.04	46736.59
Maintenance of VP buildings	3216.70	3703.45	5299.19	8202.57	7975.25
Total	45715.19	62429.89	84068.83	110648.59	107808.21

Source : State Finance Commission

The major expenditure for electricity under each Panchayat is for Street lights followed by water pumps.

Village Panchayats are the basic tier of Rural Local Bodies which provide the civic amenities to the general public. Maintaining the civic assets provided is the prime importance for the Village Panchayat. Purchase of spare parts for Hand pump / Motor has been the major expenditure incurred by Village Panchayat followed by the purchase of spare parts for street lights. Total expenditure on maintenance of civic amenities by Village Panchayat has been increasing at a steady pace from the years 2010-11 to 2014-15. Expenditure has increased from Rs.66161 lakhs to Rs.128630 lakhs.

3.4.4 Maintenance Expenditure

Table – 3.55
Maintenance Expenditure of Village Panchayat

Item	(Rs. in lakhs)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Maintenance of Open Wells / Tanks	2346	2580	3777	5166	5718
Purchase of spare parts for Hand Pump / Power Pump / Mini Motors	22746	29787	40874	48524	50105
Purchase of spare parts for Street Lights	15738	19627	23361	26683	27714
Maintenance of TV and Radio	284	406	433	648	738
Maintenance of Public Toilets	433	509	844	918	1007
Maintenance of Street / Roads / Bridges	7763	8260	10372	9866	10864
Remittance of Library Cess	460	780	1013	1059	1404
Maintenance of VP buildings	1141	1313	1977	2010	2159
Maintenance of Burial / Burning Ground	722	822	938	1156	1154
Maintenance of Tools and Plants	638	1016	1292	1241	1273
Maintenance of Panchayat Properties	316	443	519	720	746
Maintenance of Drainage	1125	1414	2201	2498	2619
Purchase of sanitary materials	3438	3832	6585	7397	8052
Maintenance of Playground	652	284	267	332	338
Expenditure for sports competition	1307	145	216	439	420
Funeral Rights Given	396	900	1112	1273	1332
Maintenance of VP Markets	213	294	383	572	644
Anganvadi Buildings	145	239	288	384	546
Noon Meal Centres	243	137	224	305	354
Other expenditure	6055	6394	9294	10470	11443
Total	66161	79182	105970	121661	128630

Source : State Finance Commission

Table - 3.56
Average Maintenance Expenditure per Village Panchayat

Item	(in Rs.)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Maintenance of Open Wells / Tanks	18732	20600	30158	41249	45656
Purchase of spare parts for Hand Pump / Power Pump / Mini Motors	181619	237839	326365	387448	400072
Purchase of spare parts for Street Lights	125663	156715	186530	213055	221287
Maintenance of TV and Radio	2268	3242	3457	5174	5893
Maintenance of Public Toilets	3457	4064	6739	7330	8041
Maintenance of Street / Roads / Bridges	61985	65953	82817	78777	86745
Remittance of Library Cess	3673	6228	8088	8456	11210
Maintenance of VP buildings	9111	10484	15786	16049	17239
Maintenance of Burial / Burning Ground	5765	6563	7490	9230	9214
Maintenance of Tools and Plants	5094	8112	10316	9909	10164
Maintenance of Panchayat Properties	2523	3537	4144	5749	5957
Maintenance of Drainage	8983	11290	17574	19946	20912
Purchase of sanitary materials	27451	30597	52579	59063	64293
Maintenance of Playground	5206	2268	2132	2651	2699
Expenditure for sports competition	10436	1158	1725	3505	3354
Funeral Rights Given	3162	7186	8879	10164	10636
Maintenance of VP Markets	1701	2347	3058	4567	5142
Anganvadi Buildings	1158	1908	2300	3066	4360
Noon Meal Centres	1940	1094	1789	2435	2827
Other expenditure	48347	51054	74210	83599	91369
Total	528274	632242	846135	971423	1027068

Source : State Finance Commission

The Average Maintenance Expenditure per Village Panchayat for purchase of spare parts for Hand Pump/Power Pump/Mini Motors has increased from Rs.181619 in 2010-11 to Rs.400072 in 2014-15. This is followed by purchase of spare parts for Street Lights for Rs.125663 in 2010-11 to Rs.221287 in 2014-15.

3.4.5 Capital Expenditure

Table -3.57
Village Panchayat Capital Expenditure

Item	(Rs. in lakhs)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Tools & Plants	405	704	1101	1218	1350
Open Well / Tanks	784	897	2067	3506	4368
Hand Pump	1509	1741	2855	3766	4040
Power Pump	3529	5078	8447	11766	15976
Mini Motors	1434	2029	4197	6516	9502
Extension of Water Supply	6713	9064	15129	19845	20822
Extension of Street Lights	2832	3928	4720	5779	5706
TV & Radio	147	141	220	310	541
Drainage	1746	2262	3592	4039	4316
Public Toilets	146	199	372	370	593
Street / Roads / Bridges	10631	12551	16118	17087	18875
VP Buildings	1499	1489	1771	2333	3323
Library	176	143	274	401	496
Others	2837	2924	4185	5959	7672
Total	34388	43150	65048	82895	97580

Table -3.58
Average Capital Expenditure per Village Panchayat

Item	(In Rs.)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Tools & Plants	3234	5621	8791	9725	10779
Open Well / Tanks	6260	7162	16504	27994	34877
Hand Pump	12049	13901	22796	30070	32258
Power Pump	28178	40546	67447	93948	127563
Mini Motors	11450	16201	33512	52028	75870
Extension of Water Supply	53601	72373	120800	158456	166257
Extension of Street Lights	22613	31364	37688	46143	45561
TV & Radio	1174	1126	1757	2475	4320
Drainage	13941	18061	28681	32250	34462
Public Toilets	1166	1589	2970	2954	4735
Street / Roads / Bridges	84885	100216	128697	136434	150711
VP Buildings	11969	11889	14141	18628	26533
Library	1405	1142	2188	3202	3960
Others	22653	23347	33416	47581	61258
Total	274577	344538	519387	661889	779144

Source : State Finance Commission

Expenditure incurred on the capital assets created by the Village Panchayats assumes prime importance in the overall expenditure incurred by the Village Panchayats. The total capital expenditure stood at Rs.34388 lakhs during 2010-11, increased to Rs.65048 lakhs during 2012-13 and further to Rs.97580 lakhs during 2014-15.

Of the total Capital Expenditure, incurred by Village Panchayats, expenditure incurred on the purchase of the power pump, water supply works, such as laying of pipelines etc. extension of street lights, laying of roads, streets, construction of bridges, drainage systems etc. has been on the higher side and also occupies the major chunk of the total expenditure of Rs.97580 lakhs incurred during 2014-15, 21.34% amount is incurred on water supply works while 19.34% of expenditure related to streets, roads, bridges and 16.37% of the expenditure are incurred the purchase of power pumps. Expenditure incurred on the laying of roads / construction of bridges has increased from Rs.10631 lakhs during 2010-11 to Rs.16118 lakhs during 2012-13 and increased further to Rs.18875 lakhs during 2014-15. Construction expenditure on buildings constructed by the Village Panchayat has also increased over the years viz. from Rs.1499 lakhs in 2010-11 to Rs.3323 lakhs during 2014-15. Expenditure incurred on construction of drains has increased from Rs.1746 lakhs in 2010-11 to Rs.4039 lakhs during 2013-14 and further to Rs.4316 lakhs during 2014-15.

Average Capital Expenditure per Village Panchayats has increased from Rs.2.75 lakhs during 2010-11 to Rs.7.79 lakh during 2014-15. The allocation under the Infra Gap filling fund, works under the scheme component of pooled assigned revenue, provision of the infrastructure facilities through Tamil Nadu Village Habitations Improvement (THAI), etc. has increased the capital expenditure incurred by the Village Panchayats where more emphasis has been placed on the creation of infrastructure facilities to the local areas.

IV. Civic Amenities

A sound and efficient infrastructure forms the basis for economic development of any State. Providing basic infrastructure facilities and improving them at various stages remains a prerequisite for the advancement of any economy. A growing rural economy needs supporting infrastructure at all levels. Rural local bodies play a vital role in the advancement of the rural civic amenities by providing the basic infrastructure to the rural areas. Under the present Panchayat Raj system, village panchayats are expected to share the work of the Government in providing the civic amenities to the rural population of the State.

District panchayats provide civic amenities by taking up the works relating to provision of road facilities, drainage, drinking water, street lights, bridges etc., through the different sources of revenue generated and also through the grants. Panchayat union maintain minor bridges, tanks, immovable property, machineries, school buildings, markets, and dispensaries

4.1 Capital Expenditure

Expenditure incurred on the creation of the assests, thereby building adequate infrastructure for the community forms the solid base for the rural development. This forms the vital expenditure for all levels of the local government. These expenditure includes the expenditure incurred on roads, buildings, storm water drains, solid waste management, water supply and other civic amenities etc.,.

Table 4.1
Expenditure Details of State Finance Commission Grants
Roads and Bridges

S.No.	Details	(Rs. In Lakhs)					
		2010-11		2011-12		2012-13	
		Length (km)	Amount Allotted	Length (km)	Amount Allotted	Length (km)	Amount Allotted
1	CC Road	227.68	1682.79	500.3	3465.82	683.3	4768.95
2	Black Topped Road	282.76	2074.16	318.9	3794.62	414.84	4964.54
3	Single/Double Layer WBM	90.16	442.69	188.27	1129.02	149.01	1338.8
4	Gravel/Earthen Road	99.9	142.42	149.02	206.4	143.15	279.46
5	Retaining Wall	51.9	317.41	97.31	579.31	267.74	817.49
6	Bridges	50.96	152.35	44.18	235.92	97.53	502.14
7	others 1	60.92	154.5	11.37	207.87	160.02	508.35
8	others 2	84	92.5	21	25.25	1	1
TOTAL		948.28	5058.82	1330.35	9644.21	1916.59	13180.7

S.No.	Details	2013-14		2014-15	
		Length (km)	Amount Allotted	Length (km)	Amount Allotted
1	CC road	468.67	3366.42	441.33	3373.96
2	Black Topped Road	536.57	7285.47	379.9	5636.29
3	Single/Double Layer WBM	78.75	1269.6	70.97	990.79
4	Gravel/Earthen Road	53.3	160	0	0
5	Compound Wall	48.27	677.86	149.79	746.27
6	Bridges	78.27	319.6	103.13	331.57
7	Others1	626.06	1175.2	103.37	386.95
8	Others2	24.82	33.1	61.24	81.66
TOTAL		1914.71	14287.3	1309.73	11547.5

Source : State Finance Commission

The above table shows that the State Finance Commission grants for Roads and Bridges has been increasing steadily from Rs.5058.82 lakhs (2010-11) to Rs.14287.3 lakhs (2013-14). However it has witnessed a decrease for the year 2014-15 (Rs.11547.5 lakhs). Overall the expenditure incurred on Black Topped roads is found to be high.

Table 4.2
Expenditure Details of State Finance Commission Grants- Buildings

(Rs. In Lakhs)

S.No.	Details	2010-11		2011-12		2012-13	
		Number	Exp.	Number	Exp.	Number	Exp.
1	Fair Price Shop	7	19.78	15	34.27	13	56.99
2	School Buildings	1	0.63	8	21.31	6	22.88
3	Anganwadi Centres	3	7.98	2	7.37	0	0
4	Village Panchayat Office	0	0	1	4	1	4
5	Compound Wall	37	63.69	56	95.67	87	165.52
6	Other items	93	169.63	133	271.22	116	310.73
7	Others 1	51	201.26	55	117.43	86	248.64
8	Others2	16	38.62	7	14.5	36	74.01
Total		208	501.59	277	565.77	345	882.77

S.No.	Details	2013-14		2014-15	
		Number	Exp.	Number	Exp.
1	Fair Price Shop	8	42.06	6	32.66
2	Anganwadi School Buildings	8	17.59	6	17.74
3	Panchayat Office	2	12.39	1	10
4	Compound Wall	60	140.32	70	167.85
5	Other items	103	344.33	105	371.56
6	Others1	49	212.11	33	141.84
7	Others2	22	44.32	14	36.83
Total		252	813.12	235	778.48

Source : State Finance Commission

Expenditure incurred on Buildings has increased steadily from the year 2010-11 to 2013-14, except for the year 2014-15 where there has been some decrease in expenditure. The capital expenditure is found to be more for the construction of compound walls followed by Fair Price Shops.

Table 4.3
Expenditure Details of State Finance Commission Grants
Sanitation, Drinking Water and Street Lights

(Rs. In Lakhs)

S. No.	Details	2010-11		2011-12		2012-13	
		Number	Exp.	Number	Exp.	Number	Exp.
1	Drainage Construction	112	209.47	317	528.07	466	853.55
2	Drinking water facility	981	1112.78	1274	1614.02	3158	4447.57
3	Street Lights- New	88	64.11	174	210.36	358	326.37
4	Rain Water Harvesting System	0	0	0	0	0	0
5	Other Items	139	107.3	330	459.34	282	486.64
6	Others 1	0	0	13	16.79	13	25.47
7	Others 2	0	0	0	0	0	0
8	Others	0	0	0	0	0	0
Total		1320	1493.66	2108	2828.58	4277	6139.6

S.No.	Details	2013-14		2014-15	
		Number	Exp.	Number	Exp.
1	Drainage Construction	341	747.25	303	715.7
2	Drinking water facility	4076	6262.51	2251	3813.51
3	Street Lights- New	687	423.68	561	200.07
4	Rain Harvest System	1	0.5	0	0
5	Other Items	362	813.21	264	477.04
6	Others 1	19	34.88	7	15.84
7	Others 2	0	0	0	0
8	Others 3	0	0	1	0
Total		5486	8282.03	3387	5222.16

Source : State Finance Commission

Expenditure incurred on drinking water, street lights etc. has increased significantly from Rs.1493.66 lakhs in 2010-11 to Rs.8282.03 lakhs in the year 2013-14. However this has reduced to Rs.5222.16 lakhs in the year 2014-15.

Table 4.4
Expenditure Details of State Finance Commission Grants
Maintenance Services

S.No	Details	(Rs. In Lakhs)					
		2010-11		2011-12		2012-13	
		Number	Exp.	Number	Exp.	Number	Exp.
1	Buildings	1	1	1	1	0	0
2	Drinking Water	0	0	0	0	0	0
3	Street Lights	0	0	0	0	0	0
4	OTHER ITEMS	2	1.45	12	15.73	2	3.84
5	Others 1	21	28.85	0	0	4	4
6	Others2	0	0	0	0	1	1.11
7	Others 3	0	0	0	0	1	1.11
Total		24	31.3	13	16.73	8	10.06

S.No	Details	2013-14		2014-15	
		Number	Exp.	Number	Exp.
1	Buildings	0	0	0	0
2	Drinking Water	0	0	0	0
3	Street Lights	0	0	0	0
4	Other items	1	2	2	3.15
5	Others 1	0	0	0	0
6	Others 2	0	0	1	0.39
7	Others 3	0	0	1	0.39
Total		1	2	4	3.93

Source: State Finance Commission

The Expenditure on maintenance of services has been fluctuating from year to year. For the year 2010-11 the expenditure has been Rs. 31.3 Lakhs, whereas it was Rs.2.00 lakhs for the year 2013-14.

Roads

Provision of rural roads focus the crux of the development and the lack of access of this facility is the fundamental factor for underdevelopment of the area. The pace of the growth through the better roads provides the better access to reach the poor. Improved infrastructure of road and transport services would make trading in rural areas more efficient thereby reducing cost of inputs and development. Proper connectivity ensures better access and development. Rural roads constituted about 86% of the total

road network in Tamil Nadu. Road works to a length of 46534.90 kms has been taken up under various schemes such as Tamil Nadu rural roads improvement scheme, RIS, BPRICS, NABARD, RRMS, IGFF, BRGF, Village Panchayat surplus fund, PMGSY, THAI scheme etc. The State has been channeling funds from various schemes for providing connectivity to unconnected habitations, up gradation of non BT roads into BT roads based on length, habitations indirectly connected etc.

Tamil Nadu state has 1,15,958 km of Village Panchayat roads and 31585 km of Panchayat Union roads, RLB's has 88860 km of Black topped roads, 2842 km of CC roads, and 36423 km of earthen roads. The details can be seen in the following table.

Table 4.5
Details of Village Panchayat and Panchayat Union Roads (as on 31.03.15)

Length (km)

S.No.	Type of structure	Village Panchayat Road	Panchayat Union Road	Total
1	Black Topped	60211	28649	88860
2	Cement Concrete	2569	273	2842
3	Double layer WBM	2468	330	2798
4	Single layer WBM	8722	672	9394
5	Gravel	6874	352	7226
6	Earthen	35114	1309	36423
	Total	115958	31585	147543

Source: Policy Note 2015-16, Rural Development and Panchayat Raj Dept.

Chart 4.1

Details of Village Panchayat and Panchayat Union Roads (as on 31.03.15)

Details of Village Panchayat and Panchayat Union Roads

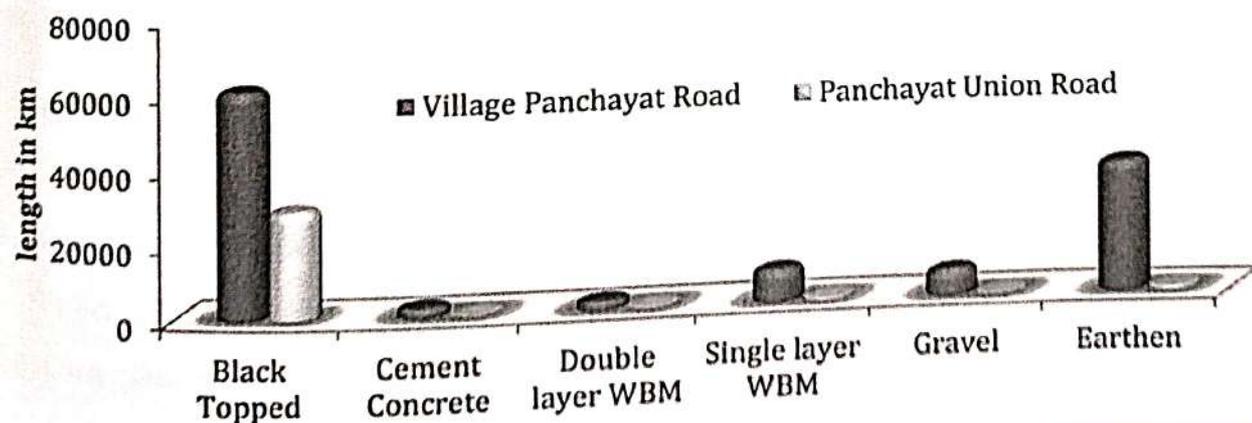


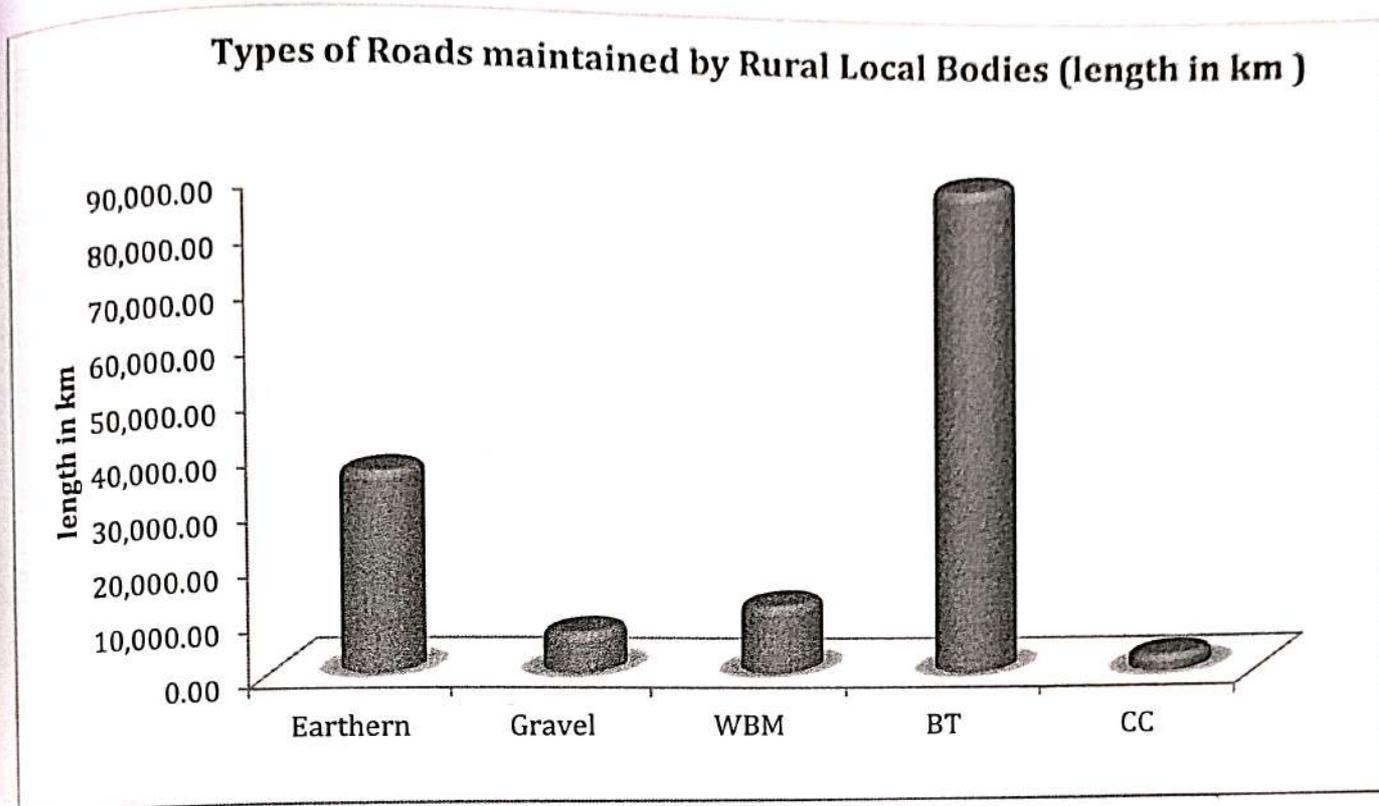
Table 4.6
District wise Roads maintained by Rural Local Bodies (As on 31.3.15)

S. No.	District Name	Length in Km					Total
		Earthern	Gravel	WBM	BT	CC	
1	Ariyalur	757.27	324.93	424.32	1,694.25	23.72	3,224.49
2	Coimbatore	1,321.72	35.38	85.7	2,259.38	35.36	3,737.54
3	Cuddalore	1,252.74	201.23	910.29	3,048.13	183.09	5,595.48
4	Dharmapuri	1,365.92	149.2	186.93	2,868.39	21.64	4,592.08
5	Dindigul	1,600.63	584.56	137.17	3,404.57	16.34	5,743.27
6	Erode	1,129.42	113.09	206.34	3,178.61	6.82	4,634.28
7	Kancheepuram	323.25	69.48	224.57	2,073.03	218.31	2908.64
8	Kanniyakumari	152.68	8.66	78.6	1,236.78	193.75	1,670.47
9	Karur	1,562.68	265.5	127.41	2,657.69	9.44	4,622.72
10	Krishnagiri	1,806.69	45.7	163.37	2,535.73	40.52	4,592.01
11	Madurai	549.43	112.96	121.94	1,763.08	25.12	2,572.53
12	Nagapattinam	936.35	195.5	537.92	3,666.19	190.21	5,526.17
13	Namakkal	1,706.10	258.1	221.2	3,193.91	16.47	5,395.78
14	Perambalur	640.88	220.03	242.71	846.71	0	1,950.33
15	Pudukkottai	2,049.05	974.04	1,261.79	4,864.59	103.73	9,253.20
16	Ramanathapuram	764.11	200.67	490.65	2,827.96	90.92	4,374.31
17	Salem	2,113.36	343.71	1,079.47	4,564.05	26.3	8,126.89
18	Sivagangai	1,024.62	324.38	367.58	3,366.29	49.46	5,132.33
19	Thanjavur	2,280.00	118.78	657.75	4,811.01	285.24	8,152.78
20	The Nilgiris	168.55	46.42	205.74	566.79	30.35	1,017.85
21	Theni	408	27.2	112.89	1,111.48	3.4	1,662.97
22	Thoothukkudi	339.5	202.06	240.25	2,061.87	57.5	2,901.18
23	Tiruchirappalli	1,501.74	211.11	510.45	3,881.62	30.08	6,135.00
24	Tirunelveli	847.84	208.29	258.71	2,940.96	57.42	4,313.22
25	Tiruppur	2,367.22	228.93	132.7	3,695.11	8.51	6,432.47
26	Tiruvallur	749.81	112.22	544.05	2,576.75	223.36	4,206.19
27	Tiruvannamalai	1,023.43	153.57	611.62	3,456.68	237.15	5,482.45
28	Tiruvarur	1,865.97	120.99	729.35	3,910.74	198.16	6,825.21
29	Vellore	985.45	391.26	293.77	4,109.73	178.01	5,958.22
30	Villupuram	2,337.89	629.01	886.18	3,879.58	268.09	8,000.75
31	Virudhunagar	490.73	348.28	141.31	1,808.62	13.46	2,802.40
	Total	36,423.03	7225.24	12,192.73	88,860.28	2,841.93	147,543.21

Source: Policy Note 2015-16, Rural Development and Panchayat Raj Dept.

The details of districtwise roads maintained by Rural Local Bodies shows that Pudukottai district leads the State with a length of 9253.20 kms. Followed by Thanjavur, Salem and Villupuram with 8152.78 kms., 8126.89 Kms and 8000.75 kms. respectively. The Nilgiris district is in the bottom place with 1017.85 kms.

Chart 4.2
Types of Roads maintained by Rural Local Bodies



The road works taken up under major schemes are given in the following table.

Table 4.7
Length of road works taken up under various schemes (Length in kms)

Scheme	2011-12	2012-13	2013-14	2014-15
NABARD	2,598.65	1,000.46	367.63	1,184.03
RIS	1,638.33	1,259.27	744.51	676.81
13 th FC grants	1,778.48	1,659.14	1,535.68	1,599.83

Source: Policy Note 2015-16

The contribution of 13 th FC grants for road works is found to be consistent.

4.3 Panchayat Union Roads

Table 4.8
Details of length of Panchayat union Roads (As on 31.3.2015)

Sl.no.	Category	Length (in kms)	In percentage
1	Black Topped	61418	49.86
2	Cement Concrete	21437	17.40
3	Double layer WBM	3822	3.10
4	Single layer WBM	6280	5.10
5	Gravel	5030	4.08
6	Earthen	23588	19.15
7	Plastic road	1607	1.30
	Total	123182	100.00

Source : State Finance Commission

From the above table it can be seen that Black Topped Roads constitute 49.86% of the total Panchayat Union roads followed by Earthen roads(19.15%) and Cement Concrete roads (17.40%).

4.4 Village Panchayat Roads

Table 4.9
Details of length of Village Panchayat Roads (As on 31.3.2015)

Sl. No.	Types of Road	Total Roads	Additional requirements for next five years (2017-18 to 2021-22) including Maintenance	
		Length(k.m.)	Length(k.m.)	Estimated Value (Rs.in Crore)
1	Cement Concrete	3954147.00	12800970.00	2759.81
2	Black Topped	7101848.00	16848992.00	5560.06
3	Double layer WBM	5640484.00	657820.00	930.79
4	Single layer WBM	1889848.00	5811534.00	642.14
5	Gravel	106923.00	731635.00	163.30
6	Earthen	597124.00	7138498.00	694.24
7	Plastic road	19992.00	49636.00	161.37
	Total	19310366.00	44039085.00	10911.71

Source : State Finance Commission

Chart 4.3
Total Roads and additional requirements for the next 5 years (2017-18 to 2021-22)

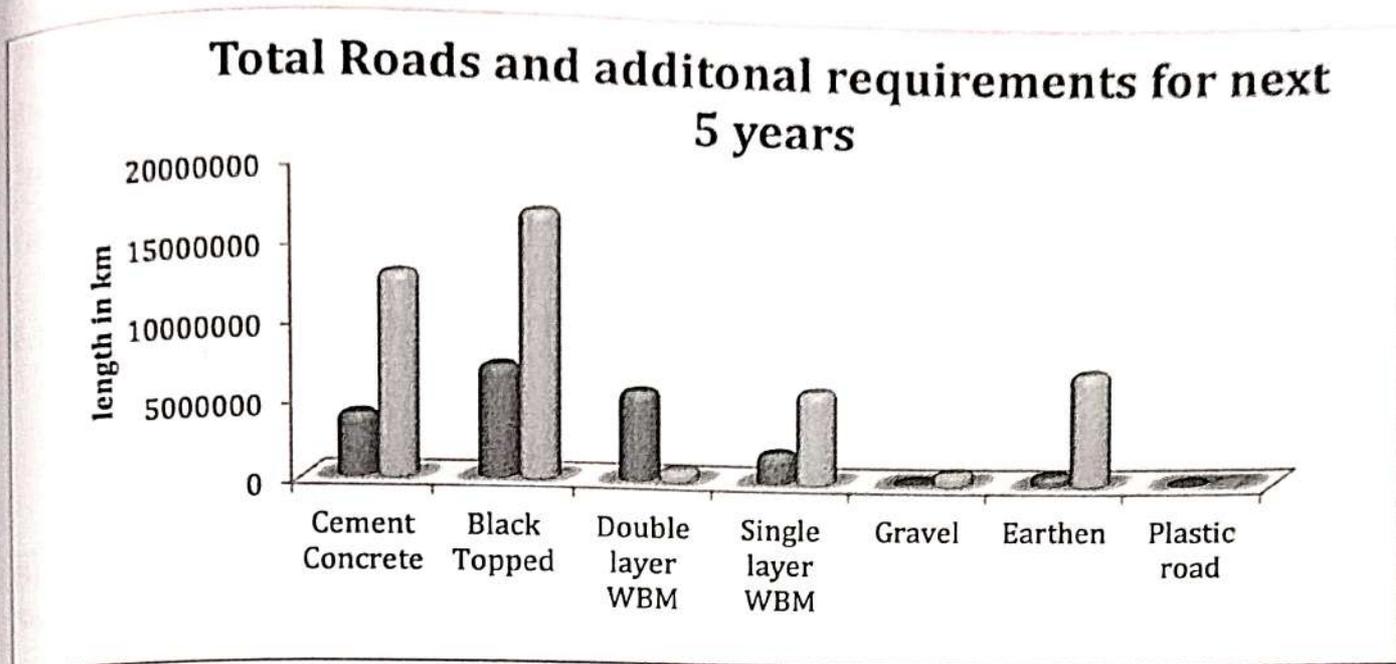


Table 4.10
Expenditure- Details on the Maintenance of Panchayat Union Roads under taken under various schemes.

(Rs. in Lakhs)

Sl. No	Scheme	2010-11	2011-12	2012-13	2013-14	2014-15
1	PMGSY	960	1656	119463	34123	3998
2	NABARD	21124	409963	417935	617858	14982
3	CFC	1098	3914	7019	5063	4130
4	PU GEN.FUND	1816799	1614783	2122232	1564448	1110466
5	RIS	8296	22685	22217	26399	26444
6	IGFF	516	1379	1674	63079	6446
7	Scheme Component of Pooled Assigned Revenue	2370	2699	1494	3082	4119
8	MPLAD	3975	4269	493696	6107	529166
9	MLACDS	389297	1117347	838859	592556	823618
10	THAI	1241	19737	29091	28595	50946
11	RRMS	180	936	1320	15053	10948
12	Plastic Roads	8	511	1182	929	1110
13	BRGF	13207	4207	5371	4312	2411
14	SSS	572	11266	922530	3175	2053
15	Other Scheme	3546	4892	7926	8074	13013
16	Others 1	849	1164	1964	3992	2914
17	Others 2	408	1255	1129	1050	2423
	Total	2264446	3222663	4995102	2977895	2609187

Source: State Finance Commission

Maintenance of Panchayat Union Roads has been under taken through various schemes. The expenditure details on the maintenance for Panchayat Union Roads of the past five years (2010-11 to 2014-15) are shown in the above table. It can be inferred from the table that Panchayat Union General Fund and MLACDS schemes contribution has been more for the maintenance of Panchayat Union Roads.

4.5 Village Panchayat Streets:

Table – 4.11

Village Panchayat Streets: Available and Required Length As on 31.3.15

Sl. No.	Type of Road	Existing length (meter)	Additional requirements for next five years(2017-18 to 2021-22)including Maintenance	
		Length (m)	Length (m)	Estimate cost (Rs. in Crore)
1.	BT Road	24103943.00	52794152.00	2585.68
2.	CC Road	27792129.00	45280780.00	2701.26
3.	WBM Double	5481459.00	14045152.00	575.63
4.	WBM Single	3744735.00	6330256.00	313.09
5.	Gravel	2411242.00	3701960.00	126.96
6.	Earthen	14176536.00	13414677.00	435.23
	Total	77710044.00	135566977.00	6737.85

Source: State Finance Commission

The existing length of street is 77710044 meters and the additional requirement is 135566977 meters with an estimate cost of Rs.6737.850 Crores. The Cement Concrete road occupies the first position followed by Black Topped Road

4.6 Water Supply

Provision of drinking water supply in rural areas is the basic duty of Village Panchayats. Hand pumps and Power pumps are the major sources of water supply and Over Head Tanks, GLRs and mini tanks are the major water storage structures in Village Panchayat. The water supply works were

taken up under various schemes like THAI, RBMRS, IGFF, SFC and from General Funds of RLBs.. Habitations with below 40 Lpcd water availability have been identified under THAI. Water Supply works are taken up to augment the water supply. Various sources of water supply include the improvement of Hand and Power Pumps, Mini power pumps, Overhead tanks. The village Panchayat are responsible for providing the minimum basic needs like water, street light, sanitation etc. With growing population and awareness the need for amenities is also on the increasing trend. The available sources and further requirements are discussed in the following paragraphs.

Table 4.12
District-wise details of Drinking water facilities (as on 31 .3. 2015)

Sl. No.	District	Hand pumps	Power pumps	Mini power pumps CWSS	Pumps CWS	Covered with CWSS
1	Ariyalur	1,628	1,403	882	7	168
2	Coimbatore	2,774	3,577	646	9	228
3	Cuddalore	16,813	4,370	1,788	12	60
4	Dharmapuri	11,542	3,038	5,602	8	66
5	Dindigul	4,384	6,152	5,034	32	116
6	Erode	4,969	4,890	2,324	40	192
7	Kancheepuram	9,150	6,816	4,174	20	69
8	Kanniyakumari	748	1,375	1,404	13	44
9	Karur	3,435	2,697	3,308	12	92
10	Krishnagiri	9,700	3,720	3,640	17	93
11	Madurai	6,854	3,422	4,816	7	182
12	Nagapattinam	25,216	2,152	2,059	12	291
13	Namakkal	3,123	4,403	2,804	12	298
14	Perambalur	3,110	803	814	4	65
15	Pudukottai	7,448	4,747	4,117	46	208
16	Ramanathapuram	2,152	2,098	1,396	52	429
17	Salem	7,742	5,259	4,687	9	262
18	Sivagangai	6,000	3,232	5,052	33	129
19	Thanjavur	6,855	5,237	2,755	6	90
20	The Nilgiris	25	1,239	183	1	4
21	Theni	1,270	879	1,151	24	106
22	Thiruvallur	4,762	4,038	2,416	9	36
23	Thoothukudi	8,399	1,939	1,758	22	354
24	Tiruchirapalli	9,592	3,261	3,432	25	327
25	Tirunelveli	5,038	2,682	3,401	26	388
26	Tiruppur	4,740	3,272	1,272	17	265
27	Tiruvannamalai	11,350	5,064	6,502	25	240
28	Tiruvarur	12,663	2,804	1,392	4	96
29	Vellore	9,925	6,926	12,199	20	46
30	Villupuram	15,741	6,014	10,428	11	78
31	Virudhunagar	10,839	3,629	3,696	12	153
	Total	2,27,987	1,11,138	1,05,132	547	5175

Source: Policy Note 2015-16 Rural Development and Panchayat Raj Dept.

In village panchayats to facilitate drinking water to the public, various kinds of pumps are in use. Among the pumps used Hand pumps are used in maximum numbers, followed by mini pumps and mini power pumps CWSS. Pumps CWS are used in minimum numbers.

Chart 4.4
Major Sources of Water supply in Village Panchayat

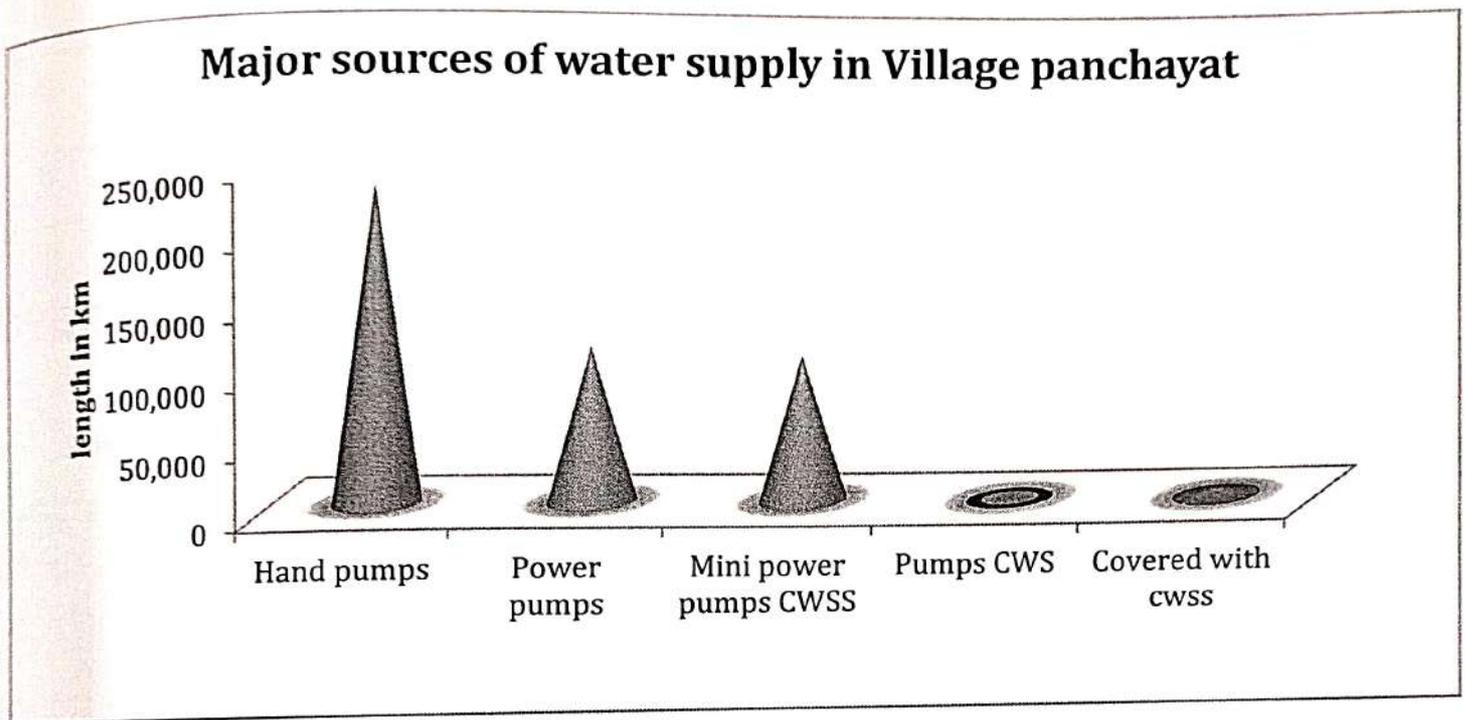


Table 4.13
Details of Drinking water for Public distribution for Village Panchayat

Sl No.	Details	Numbers	Total Capacity in litres
1	OHT	371391	3504395230
2	GLR	23624	227829463
3	CWSS	8459	349900640

Source: State Finance Commission

In village panchayats, there are mainly three sources providing drinking water to the public viz Over Head Tanks (OHT), Ground Water Reservoir (GLR) and Combined Water Supply Scheme (CWSS). There are 371391 OHT, 23624 GLR and 8459 CWS in all the villages. Even though the number of CWSS are less the total capacity is high.

Table:4.14
Details of Household Water Connections in Rural Local Bodies (as on 31.3.15)

Sl. No.	Particulars	No. of Connections
1	Household Connections	2595566
2	Industries/Commercial Industries Connection	13714
3	Factory Connections	7158
4	Monthly Water Charges (in Rs.)	Rs. 31254576

Source: State Finance Commission

Table :4.15
Basic Facilities (Availability and Requirements) for Water supply (as on 31.3.2015)

Sl.No	Types	Nos.	In use	Additional requirements for next five years (2017-18 to 2021-22) including Maintenance	
				Number	Estimate cost (Rs. In Crore)
1	Oorani	27254	23745	3849949879	0.7934554
2	Small Ponds	48937	42963	5831348531	2.2415393
3	Open Wells	56533	32651	4125216023	1.2138193
4	Hand Pumps	212384	175178	5479020410	1.3760726
5	Power Pumps	115759	2105093	13199871429	3.3302884
6	Mini Power Pumps	144778	128118	8253451776	1.9865477
7	Public Taps	1544207	1430859	3447876359	2.0138175
8	Farm Ponds	45963	41089	3014782397	0.9901304
9	Household Connection (Extention of Drinking water taps)	1501586	1427405	2017057891	0.6841164
10	Industries/Commercial Industries Connection	7472	6604	156493490	0.1533048
11	Factory Connections	10610	2160	48481600	0.0021136
	Total	3715483	5415865	2222032981	14.7852054

Source: State Finance Commission

It can be seen from the above table that the total number of basic facilities (water supply) in use is 5415865, which is more than the total number of facilities available i.e., 3715483. This is because of the number of power pumps in use is 2105093 whereas the number of power pumps in existence is 115759. However it is found that public taps in use are more in number followed by Household Connection (Extension of Drinking water taps).

4.7 Street Lights

Extension of street lights and maintenance is one of the basic services of the village panchayat. Different types of street light system maintained by Village Panchayat are tubelights, Mercury Vapour, Sodium Vapour, CFL, Solar Street Lights, LED etc. with the aim of providing street lights at regular intervals of 30 metres. New Street Lights are provided in the new habitations, extension areas, are based on the actual needs and provided in the areas where the existing coverage is inadequate.

The Village Panchayats require different types of street lights based on need as discussed above. The consolidated street light requirements for the State are indicated in the following table.

Table : 4.16
Total Street Lights : Availability and Requirement

Sl. No	Type of Light	Availability in Numbers	Additional requirements for next five years (2017-18 to 2021-22) including Maintenance	Estimated Value (Rs. in Crores)
1.	Ordinary bulb	67423	511459	24.31
2.	Tube lights	1596453	2620330	396.57
3.	CFL Lamps	1055964	4071311	345.88
4.	Mercury Lamps	25179	361324	55.77
5.	Sodium Vapour	82741	1052711	122.42
6.	High Mass Lamp	3965	2206667	349.72
7.	Solar Lamps	31976	11464919	270.94
8.	LED	61236	4099528	403.3
9.	Others	13596	20073	15.92
	Total	2938533	26408322	1984.83

Source: State Finance Commission

Of the total street lights available, Tube lights availability is high, followed by CFL Lamps, where as High Mass Lamp is less in numbers.

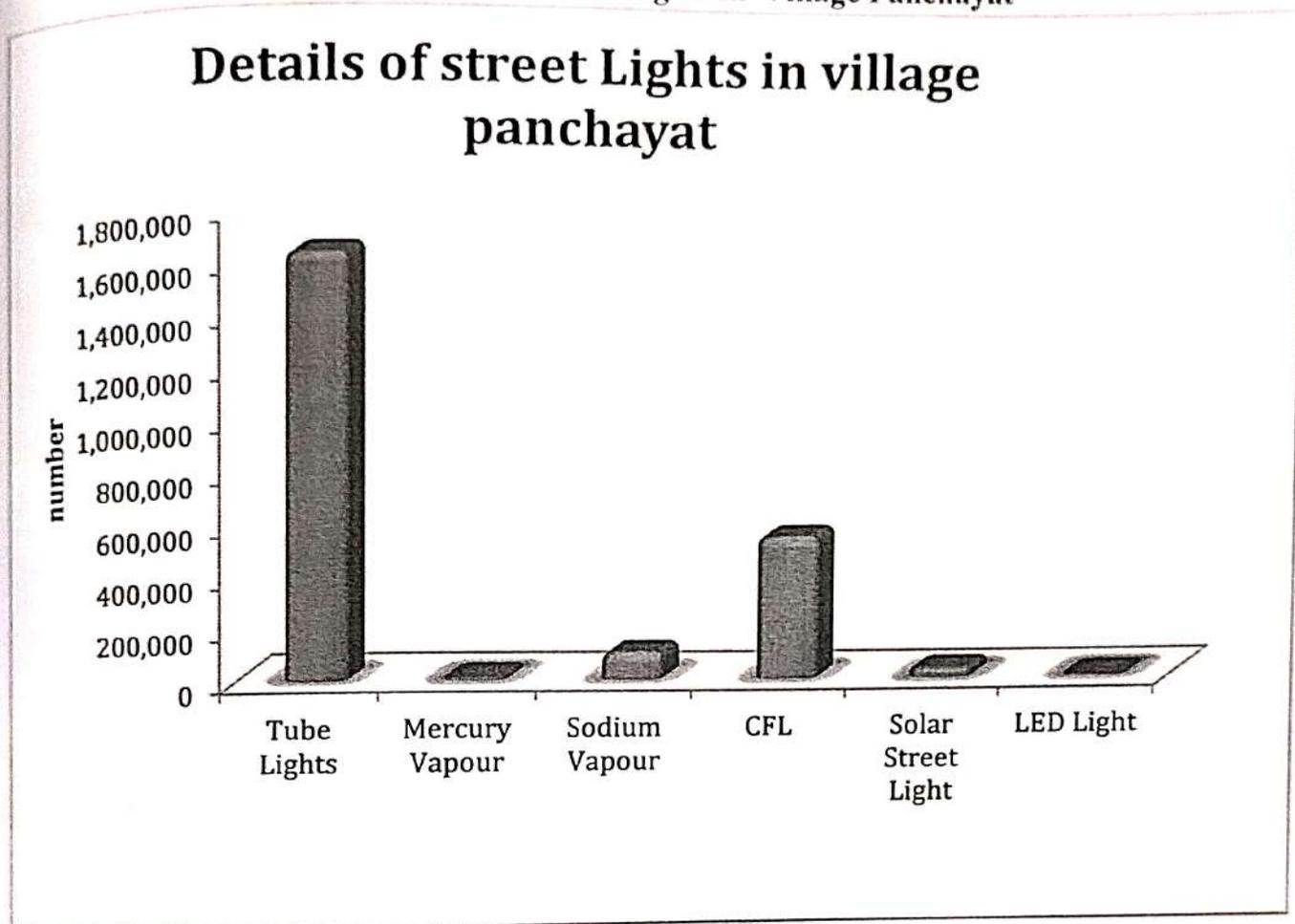
Table : 4.17
District wise Details of Street Lights in Village Panchayats (as on 31.3.2015)

Sl. No	District	Tube Lights	Mercury Vapour	Sodium Vapour	CFL	Solar Street Light	LED Light	Total
1	Ariyalur	27,685	364	2,565	8,340	625	0	39,579
2	Coimbatore	53,493	370	1,828	10,998	840	643	68,172
3	Cuddalore	69,980	596	10,150	30,461	636	0	1,11,823
4	Dharmapuri	36,959	543	1,287	11,343	420	0	50,552
5	Dindigul	33,457	259	646	29,551	1,369	0	65,282
6	Erode	60,594	170	1,975	3,061	1,055	730	67,585
7	Kancheepuram	75,180	514	12,163	23,082	1,538	69	1,12,546
8	Kanniyakumari	40,182	7	1,438	9,282	440	67	51,416
9	Karur	30,881	182	750	11,852	760	82	44,507
10	Krishnagiri	22,016	295	864	38,162	360	20	61,717
11	Madurai	53,126	110	1,261	5,786	1,225	0	61,508
12	Nagapattinam	67,146	104	2,116	28,945	1,315	316	99,942
13	Namakkal	52,041	44	2,640	2,824	1,496	262	59,307
14	Perambalur	14,964	36	590	8,117	180	0	23,887
15	Pudukottai	69,005	206	3,203	12,295	1,915	1,200	87,824
16	Ramanathapuram	40,429	181	2,695	38,569	510	0	82,384
17	Salem	81,227	196	2,811	12,245	1,283	386	98,148
18	Sivagangai	44,173	110	1,133	16,678	1,103	204	63,401
19	Thanjavur	1,10,192	1,887	6,478	46,083	1,980	0	1,66,620
20	The Nilgiris	9,857	0	1,173	1,415	220	441	13,106
21	Theni	19,830	14	757	140	549	0	21,290
22	Thiruvallur	33,186	856	8,230	69,926	1,115	0	1,13,313
23	Thoothukudi	63,423	129	1,570	3,768	758	0	69,648
24	Tiruchirapalli	81,539	611	3,394	5,198	1,544	54	92,340
25	Tirunelveli	78,050	335	3,790	1,135	1,670	0	84,980
26	Tiruppur	47,015	349	1,451	3,609	1,611	0	54,035
27	Tiruvannamalai	59,952	883	5,792	17,081	1,565	0	85,273
28	Tiruvarur	64,451	151	1,853	18,928	1,095	0	86,478
29	Vellore	85,142	772	4,767	9,745	2,529	0	1,02,955
30	Villupuram	62,656	26	10,166	53,279	1,020	420	1,27,567
31	Virudhunagar	42,411	511	1,700	15,699	1,574	8	61,903
	Total	16,30,242	10,811	1,01,236	5,47,597	34,300	4,902	23,29,088

Source: Policy Note 2015-16 Rural Development and Panchayat Raj Dept.

As far as the state total of street lights is considered Tube Lights are in maximum usage followed by CFL and Sodium Vapour. LED lights are in less usage.

Chart 4.5
Details of Street lights in Village Panchayat



4.8. Drainage Facilities

For the disposal of both the household waste water and rain water, drains are very essential. If there is no proper drains, water stagnation would lead to health hazards, by breeding mosquitoes and contaminating the quality of water. In the Village Panchayats, drains for a total length of 244.02 lakh meters are available and still 537.51 lakh meters of drains are required for the next five years. Of the total drains available, 49.12 per cent were constructed structures and the rest were non-constructed. The amount required for the new drains works out to Rs.28.94 lakhs per Village Panchayat.

Table – 4.18
Drainage Facilities : Availability and Requirement

Sl. No.	Details	Constructed	Not constructed	Total
1.	Available (meter)	11986963	12414909	24401872
2.	Requirement (meter) for next five years (from 2017-18 To 2021-22) including maintenance	23733938	30017535	53751473
3.	Estimated Value (Rs. crore)	2318.72	1306.24	3624.96

Source: State Finance Commission

4.9 Sanitation

Rural sanitation assumes considerable significance in view of the decline in the common property resources and environmental degradation. Moreover, the toilets constructed in the group houses are not put to use by the people. Non-availability of adequate water and lack of maintenance pose great problems in the villages. In the Village Panchayats, there are 14217 Women Sanitary Complexes and 28771 Public Toilets are available. In addition to this, 22315658 Women Sanitary Complexes and 4200643 Public Toilets are required for the next five years as indicated below.

Table – 4.19
Public Toilets : Availability and Requirement

Types	Availability		Additional requirements for next five years (2017-18 to 2021-22) including Maintenance	
	Available	Number of Toilets	Number Available	Estimated Value (Rs. In crore)
Integrated Women Sanitary Complex	14217	114676	22315658	1283.89
Integrated Men Sanitary complex	1597	11260	2642423	893.29
Public Toilet	18706	28771	4200643	516.42
Toilet in House	58028	91339	6202970	460.99
Elementary Schools/Middle Schools/Anganwadi Toilets	3911025	14294837	62064551	7360.62
Total	4003573	14540883	97426245	10515.21

Source: State Finance Commission

It is the primary responsibility of the Village Panchayats to provide the basic amenities to the public. Based on the additional requirement spelt out by the Village Panchayats for each type of work, the consolidated fund requirement is arrived at and shown above.

4.10 Solid Waste Management

Due to growth in population, coming up of new townships, migration of people from City to nearby Village Panchayats, the Village Panchayats are facing with the big problem of disposal of solid waste. Solid Waste Management which is very crucial from the health point of view pose a big problem to the Village Panchayats owing to lack of adequate manpower, proper site and machines. The following analysis would throw light on the situation of Solid Waste Management in the Village Panchayats.

Table - 4.20
Solid Waste Management facilities available in Rural local bodies

Sl. No.	Details	No. of Village Panchayats	Percentage to total Village Panchayats
1.	Dust Bin, Plastic Bag provided to households	2387	19.05
2.	Collection vehicles are used	4258	33.99
3.	People participation	4220	33.69
4.	Segregation done at source	3532	28.20
5.	Separate dumping yard available	4933	39.38
6.	Sale proceeds from solid waste (Rs. In Lakhs)	221.85	1.77

Source: State Finance Commission

The above table clearly indicates that there is a long way to go in respect of Solid Waste Management in the Village Panchayats. 39.38 percent of the Village Panchayats use Separate dumping yard, 33.99 percent of Village Panchayats makes use of the Collection vehicles and in 28.2 percent of Village Panchayats, segregation is done at source. People participation is found in 33.69 percentages of Village Panchayats.

The facilities available for proper disposal of solid waste in Village Panchayats are shown in the table below.

Table – 4.21
Details of Solid Waste Management vehicles available in rural local bodies

Sl.	Details	Number
1.	No. of dust bins	108931
2.	Tractor	4739527
3.	Mini Lorry	3550261
4.	Tricycle	2316291
5.	Push Cart	1341705
6.	Others	933707

Source: State Finance Commission

To manage the situation and to avoid the health hazards and environment pollution, the Village Panchayats need dumping yard, vehicles etc. The requirements in this regard are indicated in the following table.

Table –4.22
Solid Waste Management: Fund Requirement

Sl. No.	Details	Amount required (Rs.in lakhs)	Amount required per Village Panchayat (Rs.in Lakhs)
1.	Dumping yard	41532.83	3.32
2.	Compost yard	35656.29	2.85
3.	Purchase of Tri-cycles	21586.33	1.72
4.	Purchase of dust bins	19752.49	1.58
5.	Sanitary workers – Salary Estimated Expenditure per year	25870.12	2.07

Source: State Finance Commission

The dumping yard share is high with Rs.41532.83 Lakhs followed by compost yard with Rs.35656.29 Lakhs.

4.11 Immovable property of Panchayat Unions

The Panchayat Unions have different types of Immovable properties, which are shown in the table below

Table 4.23

Types of Immovable properties maintained by Panchayat Union (As on 31.3.15)

Sl. No.	Types of Immovable properties	Number	Percentage	Requirement & Maintenance for next five years (2017-18 to 2021-22)	
				Number	Estimated Value (Rs. In Lakhs)
1.	Land	502	2.67	186	563
2	Building	14755	78.61	11013	2011424
3	Markets / Mandi	166	0.88	390	501513
4	Commercial	1021	5.44	--	--
5	Marriage Hall	389	2.07	352	1660
6	Rent Yielding	419	2.23	2710	505100
7	Others	1519	8.09	1288	1125
	Total	18771	100.00	15939	3021385

Source: State Finance Commission

The buildings constitute 78.61 percent of the total Immovable properties owned by the Panchayat Unions. 5.4 percentages is covered under commercial complex.

4.12 Fund requirement for maintaining Assets

The Panchayat Unions require funds for maintaining the assets already created. The fund requirements under various heads are furnished as follows

Table 4.24
Bridges and Mini Bridges in Panchayat Unions As on 31.03.2015.

Types	Availability in Numbers	Requirement for the next five years (2017-18 to 2021-22) (in Nos.)	Estimated Value required for next five years (2017-18 to 2021-22) for Maintenance (Rs. In Lakhs)
Bridges	8406	50405949	6037554
Mini Bridges	100670	45635593	
Minor Irrigation Tanks	30444	19315	739521
Lakes	11784	9165	220819

Source: State Finance Commission

Available numbers of Bridges are less than the number of Mini Bridges. Since the available number of Bridges are less in number, requirement of Bridges are high for next five years.

Table 4.25
Availability and Requirements of Machinery and Equipments in Panchayat Unions

Types	Availability in Numbers	Current Value (Rs . in Lakhs.)	Requirement for next five years (2017-18 to 2021-22) (in Nos.)	Estimated Value for next five years (2017-18 to 2021-22) for Maintenance (Rs. In Lakhs)
Road Roller	39	530	22	56
Tractor	3	7	13	63
Jeep	1066	1529575	1032	402716
Other Machineries / Equipments(Specify)	116	84	117	54
Others 1	60	34	52	47
Others 2	36	40	27	13
Total	1320	1530270	1263	402949

Source: State Finance Commission

Panchayat Unions maintain machineries and equipments which forms a part of civic amenity. From the above table, it is seen that Jeeps are in more numbers followed by Road rollers. Tractors are less in numbers.

Table 4.26
Districtwise Summary of Machineries and Equipments available in RLBs
(Rs. in Lakhs)

District Name	Road Roller		Tractor		Jeeps		Others	
	Nos.	Value	Nos.	Value	Nos.	Value	Nos.	Value
1 Ariyalur	0	0	0	0	15	102	0	0
2 Coimbatore	3	5	0	0	31	137	9	4
3 Cuddalore	1	0	0	0	36	141	8	10
4 Dharmapuri	0	0	0	0	23	69	4	2
5 Dindigul	0	0	0	0	41	118	0	0
6 Erode	1	1	0	0	38	129	3	0
7 Kancheedpuram	1	0	0	0	32	97	2	2
8 Kanniyakumari	0	0	0	0	21	61	2	0
9 Karur	1	1	0	0	23	90	23	16
10 Krishnagiri	2	6	0	0	30	120	0	0
11 Madurai	2	11	0	0	39	152	0	0
12 Nagapattinam	2	3	0	0	33	92	27	44
13 Namakkal	1	1	0	0	45	341	6	4
14 Perambalur	4	465	0	0	9	57	0	0
15 Pudukkottai	0	0	0	0	38	176	14	31
16 Ramanathapuram	0	0	0	0	29	128	10	5
17 Salem	2	0	0	0	59	249	6	3
18 Sivagangai	1	1	0	0	35	176	2	1
19 Thanjavur	8	17	0	0	39	156	16	5
20 The Nilgiris	1	0	0	0	12	36	11	4
21 Theni	0	0	0	0	24	118	0	0
22 Thoothukkudi	1	6	0	0	30	84	0	0
23 Tiruchirappalli	1	1	0	0	42	146	30	10
24 Tirunelveli	2	7	0	0	49	281	0	0
25 Tiruppur	3	1	0	0	34	900173	1	1
26 Tiruvallur	0	0	0	0	33	625126	0	0
27 Tiruvannamalai	0	0	0	0	51	235	2	1
28 Tiruvarur	1	2	3	7	25	80	13	2
29 Vellore	0	0	0	0	56	241	2	1
30 Villupuram	1	5	0	0	63	320	9	10
31 Virudhunagar	0	0	0	0	31	146	12	2
Total	39	533	3	7	1066	1529577	212	158

Source: Rural Development Department.

The above table shows that the jeeps are high in numbers than the other Equipments maintained by panchayat unions.

Table 4.27
Renovation Schemes for Panchayat Union Schools /Infrastructure
Development Scheme for Integrated School

Sl. No.	Type of Schools	No. of Schools	Total No. of Buildings	Out of Total Buildings, No. of buildings constructed 15 years ago
1	Panchayat Union Middle School	7769	19587	10090
2	Panchayat Union Elementary School	20469	36551	18616

Source: State Finance Commission.

Under the renovation scheme, for panchayat union schools /infrastructure development scheme for integrated school 7769 Panchayat Union Middle Schools and 20469 Panchayat Union Elementary Schools were benefitted.

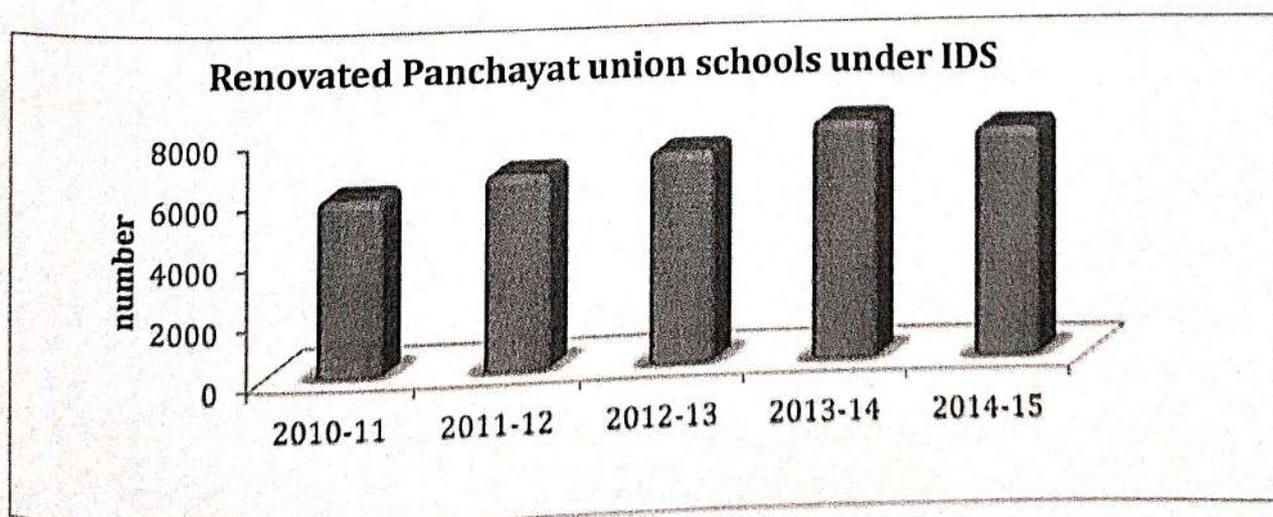
Table 4.28
Number and Expenditure details of Renovated Panchayat Union Schools / Infrastructure
Development Scheme for Integrated School

year	2010-11	2011-12	2012-13	2013-14	2014-15	Total
No. Of schools	5838	6497	7063	7945	7638	34981
Expenditure (Rs. In lakhs)	2752009	6047	833371	1391750	1363183	6346360

Source: State Finance Commission

Under the renovation schemes for panchayat union Schools/ infrastructure development scheme for integrated school, expenditure is high in the year 2010-11 and less in the year 2011-12.

Chart 4.6
Renovated Panchayat union Schools under Infrastructure Development Scheme



V. Projections of Revenue and Expenditure for the Rural Local Bodies

In the earlier chapters, detailed analysis was made on the Administrative expenditure, maintenance expenditure and capital expenditure. The pattern of receipts was also analyzed. Revenue and expenditure analysis was done for the three tiers of Rural Local bodies namely Village Panchayats, Union Panchayats and District Panchayats separately. In this chapter, projections for the years 2015-16, 2016-17, 2017-18, 2018-19, 2019-2020, 2020-2021 and 2021-2022. The award period for the 5th Finance Commission starts from 2017-18, 2018-19, 2019-2020, 2020-2021 and 2021-2022 and projections are needed for that period. The award period for the fourth Finance Commission ends in 2016-17. However the financial data is not available for the period 2015-16 and 2016-17. Hence for these years projections have also been made.

5.1 Projection Methods

Technically speaking, for making valid projections a long series of historical data is needed. As far as financial data of rural local bodies there is paucity of data and this limited the application of sophisticated analytical tools. Further the devolution of funds, acceptance of the recommendations and release of funds varied periodically. Hence data of different finance commission periods are not comparable. With the limited data attempts are made here to make projections. The following are the three projection methods and they are uniformly applied to across all accounts.

Method I (Annual Growth Rate)

The conventional annual growth rate for revenue is calculated as follows

$$\text{i.e., } \frac{\text{Current year value} - \text{Base year value}}{\text{Base year value} * 5}$$

Method II (CAGR)

The Compounded Annual Growth Rate (CAGR) is the average of five year on year growth rates as it includes annual changes but conventional rate does not do so.

Compounded Annual Growth rate

$$= \left(\left(\frac{\text{current yaer}}{\text{base year}} \right)^{\frac{1}{\text{no.of years}}} \right) - 1$$

Method III (Regression Based)

The third method is generating forecasts based on the Regression models. The linear regression structure is

$$y = a + bt + e$$

Where 'y' is revenue or expenditure, 't' is the year and 'e' is the error term

Finally under each method, two projections will be made. One projection is for the aggregate revenue and expenditure and the other will be sum of projections for the individual accounts.

Table 5.1
District panchayat Revenue Projection

(Rs. In lakhs)

Method	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Conventional Method	28247.51	35756.05	45260.46	57291.27	72520.01	91796.75	116197.49
CAGR	26426.95	31295.60	37061.20	43889.01	51974.70	61550.03	72889.42
Regression	30647.69	35715.89	41622.21	48505.26	56526.56	65874.34	76767.95

Table 5.2
District panchayat Expenditure Projection

(Rs.in lakhs)

Method	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Conventional Method	12388.6	16818.68	22832.94	30997.85	42082.48	57130.91	77560.56
CAGR	11202.37	13752.05	16882.05	20724.43	25441.35	31231.85	38340.28
Regression	7390.26	7431.30	7472.58	7514.09	7555.82	7597.79	7639.99

Table 5.3
District panchayat Surplus / Deficit based on projections

(Rs. In lakhs)

Method	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Conventional Method	15867.64	18963.84	22486.2	26406.91	30640.38	35009.95	39199.21
CAGR	14623.39	16809.58	19284.04	22073.98	25205.76	28703.4	32586.49
Regression	23257.44	28284.59	34149.63	40991.18	48970.74	58276.54	69127.95

Table 5.4

District panchayat Account wise Revenue using Conventional Growth Rate

(Rs. In lakhs)

Head	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
SFC	24878.56	32534.13	42545.44	55637.40	72757.99	95146.89	124425.23
Revenue from Assets	14.63	13.42	12.30	11.28	10.34	9.48	8.69
Interest	617.79	1169.60	2214.28	4192.08	7936.43	15025.25	28445.80
Award from Central	56.20	63.16	70.98	79.78	89.67	100.78	113.26
Others	3159.51	3443.42	3752.84	4090.07	4457.60	4858.16	5294.71
Total	20226.36	18332.63	16616.21	15060.49	13650.42	12372.38	11213.99

Table 5.5

District panchayat Account wise Revenue using CAGR

(Rs. In lakhs)

Head	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
SFC	22920.80	27615.20	33271.06	40085.29	48295.13	58186.44	70103.57
Revenue from assets	14.33	12.87	11.56	10.38	9.32	8.37	7.52
Interest	458.33	643.74	904.16	1269.93	1783.66	2505.23	3518.69
Award from Central	55.85	62.39	69.69	77.85	86.97	97.15	108.52
Others	3122.35	3362.89	3621.96	3900.99	4201.52	4525.20	4873.82
Total	26426.95	31295.60	37061.20	43889.01	51974.70	61550.03	72889.42

Table 5.6

District panchayat Account wise Expenditure using Conventional Growth Rate

Head	(Rs. In lakhs)									
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22			
Administration (excluding Salary)	277.83	295.12	313.48	332.99	353.71	375.73	399.11			
Salary	670.13	742.87	823.50	912.88	1011.96	1121.80	1243.56			
PU	9690.14	14583.06	21946.60	33028.26	49705.46	74803.62	112574.78			
VP	1875.83	2254.19	2708.88	3255.28	3911.88	4700.94	5649.14			
Other dept	380.31	558.45	820.01	1204.10	1768.08	2596.23	3812.27			
	12388.21	16818.50	22833.15	30998.76	42084.58	57134.91	77567.56			

Table 5.7

District panchayat Account wise Expenditure using CAGR

Head	(Rs. In lakhs)						
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Administration (excluding Salary)	276.11	291.49	307.71	324.85	342.93	362.03	382.18
Salary	659.28	718.99	784.11	855.13	932.59	1017.06	1109.18
Given to PU	8283.92	10657.61	13711.47	17640.39	22695.11	29198.23	37564.76
Given to VP	1794.61	2063.22	2372.04	2727.08	3135.26	3604.53	4144.05
Other dept	329.69	419.66	534.19	679.98	865.56	1101.79	1402.48
	11201.90	13751.62	16881.68	20724.18	25441.30	31232.09	38340.96

Table 5.8
Panchayat Union Revenue projections using Conventional Growth Rate Method

(Rs. In lakhs)

Account	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Account I	393727.98	497969.66	629809.91	796555.60	1007448.14	1274175.66	1611520.79
Account II	1983.47	1851.59	1728.47	1613.55	1506.26	1406.11	1312.61
Account III	47041.15	43700.66	40597.38	37714.47	35036.28	32548.28	30236.95
Account IV	188620.93	204058.56	220759.67	238827.69	258374.47	279521.05	302398.37
Account V	2461.56	2487.10	2512.91	2538.98	2565.32	2591.94	2618.84
Account VI	53981.93	56864.71	59901.44	63100.33	66470.06	70019.74	73758.97
Total	657163.46	729373.88	809518.94	898470.49	997196.22	1106770.12	1228384.22

Table 5.9
Panchayat Union Revenue projections using CAGR

(Rs. In lakhs)

Account	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Account I	368492.45	436181.78	516305.13	611146.55	723409.64	856294.62	1013589.59
Account II	1959.76	1807.59	1667.23	1537.77	1418.36	1308.23	1206.64
Account III	46384.37	42488.89	38920.56	35651.91	32657.77	29915.09	27402.74
Account IV	186732.94	199993.98	214196.76	229408.17	245699.83	263148.46	281836.23
Account V	2461.05	2486.07	2511.35	2536.88	2562.67	2588.73	2615.05
Account VI	53729.19	56333.47	59063.98	61926.85	64928.47	68075.59	71375.25
Total	646293.62	705444.96	770010.07	840484.43	917408.88	1001373.77	1093023.44

Table 5.10
Panchayat Union Revenue Projections Using Regression

(Rs. In Lakhs)

Year	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Revenue	760251.15	874232.77	1005303.24	1156024.61	1329343.07	1528646.53	1757830.80

Table 5.11
Panchayat Union Expenditure Projections Using Conventional Growth Rate Method
(Rs. In Lakhs)

Account	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Account I	301867.18	378469.36	474510.20	594922.49	745890.73	935168.86	1172478.44
Account II	1622.99	1463.18	1319.10	1189.22	1072.12	966.55	871.38
Account III	47305.14	44535.70	41928.40	39473.73	37162.78	34987.11	32938.82
Account IV	159188.70	173966.63	190116.44	207765.47	227052.92	248130.88	271165.56
Account V	3114.34	3255.24	3402.52	3556.46	3717.36	3885.55	4061.34
Account VI	53529.93	57596.40	61971.78	66679.54	71744.94	77195.13	83059.35
Total	544399.34	603345.01	668673.11	741074.71	821315.71	910244.92	1008803.08

Table 5.12
Panchayat Union Expenditure Projections Using CAGR
(Rs. In lakhs)

Account	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Account I	283635.47	334133.50	393622.12	463702.00	546258.79	643513.87	758084.10
Account II	1571.99	1372.67	1198.62	1046.64	913.93	798.05	696.86
Account III	46884.21	43746.64	40819.05	38087.38	35538.51	33160.22	30941.09
Account IV	157208.66	169665.84	183110.12	197619.72	213279.06	230179.25	248418.60
Account V	3103.58	3232.78	3367.36	3507.54	3653.55	3805.65	3964.08
Account VI	53059.51	56588.53	60352.27	64366.34	68647.38	73213.17	78082.62
	535613.54	584027.96	636818.59	694380.99	757146.49	825585.41	900210.55

Table 5.13
Panchayat Union Expenditure Projections Using Regression
(Rs. In lakhs)

Year	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Regression	622739.82	712765.81	815806.36	933742.89	1068728.85	1223228.97	1400064.30

Table 5.14

Panchayat Union Surplus / Deficit Projections Using Conventional Growth Rate Method

Account	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Account I	91860.79	119500.30	155299.70	201633.10	261557.40	339006.80	439042.40
Account II	360.48	388.41	409.37	424.33	434.14	439.55	441.23
Account III	-263.99	-835.04	-1331.02	-1759.26	-2126.50	-2438.84	-2701.87
Account IV	29432.23	30091.93	30643.24	31062.21	31321.55	31390.18	31232.82
Account V	-652.78	-768.14	-889.61	-1017.48	-1152.04	-1293.61	-1442.50
Account VI	452.00	-731.69	-2070.34	-3579.21	-5274.88	-7175.39	-9300.38
Total	112764.10	126028.90	140845.80	157395.80	175880.50	196525.20	219581.10

(Rs. In lakhs)

Table 5.15

Panchayat Union Surplus / Deficit Projections Using CAGR

Account	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Account I	84856.97	102048.30	122683	147444.60	177150.8	212780.70	255505.50
Account II	387.78	434.92	468.6107	491.13	504.43	510.18	509.78
Account III	-499.84	-1257.75	-1898.49	-2435.47	-2880.74	-3245.13	-3538.35
Account IV	29524.29	30328.14	31086.64	31788.45	32420.77	32969.22	33417.63
Account V	-642.53	-746.71	-856.01	-970.66	-1090.88	-1216.92	-1349.03
Account VI	669.67	-255.06	-1288.29	-2439.49	-3718.91	-5137.58	-6707.37
Total	110680.10	121417.00	133191.50	146103.40	160262.40	175788.40	192812.90

(Rs. In lakhs)

Table 5.16

Panchayat Union Surplus / Deficit Projections Using Regression

Year	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Regression	137511.30	161467.00	189496.90	222281.70	260614.20	305417.60	357766.50

(Rs. In lakhs)

Table 5.17
Panchayat Union Revenue Account-I Projections Using Conventional Growth Rate

Head	(Rs. In lakhs)									
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22			
Assigned Revenue	38983.96	70345.99	126938.30	229058.30	413332.40	745852.30	1345880			
Non Tax Revenue	20159.73	23108.92	26489.56	30364.75	34806.84	39898.78	45735.62			
Mini SFC	58691.82	74096.07	93543.32	118094.70	149089.80	188220.00	237620.20			
Pop Based Devolution	71032.22	84548.75	100637.30	119787.3	142581.30	169712.70	202006.90			
RIS	7688.44	7362.48	7050.35	6751.44	6465.21	6191.12	5928.64			
Infrastructure Gap Filling										
Fund	6089.73	9274.00	14123.31	21508.29	32754.82	49882.09	75965.07			
Other Grants	4205.44	4260.96	4317.207	4374.20	4431.94	4490.45	4549.73			
Others	33895.31	39603.27	46272.46	54064.74	63169.24	73806.93	86236.01			
Total	228012.30	272845.80	326494.8	390692.80	467513.80	559440.00	669441.40			

Table 5.18
Panchayat Union Revenue Account-I Projections Using CAGR

Head	(Rs. In lakhs)									
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22			
Assigned Revenue	29834.26	41200.08	56895.87	78571.22	108504.10	149840.40	206924.40			
Non Tax Revenue	19627.82	21905.56	24447.63	27284.69	30450.98	33984.71	37928.52			
Mini SFC	54975.45	65009.61	76875.23	90906.57	107498.90	127119.70	150321.70			
Pop Based Devolution	68214.15	77973.2	89128.42	101879.60	116455.00	133115.60	152159.70			
RIS	7655.25	7299.07	6959.45	6635.64	6326.89	6032.52	5751.83			
Infrastructure Gap Filling										
Fund	5170.56	6685.69	8644.80	11177.99	14453.48	18688.79	24165.18			
Other Grants	4204.05	4258.14	4312.92	4368.41	4424.61	4481.54	4539.19			
Others	32779.77	37039.39	41852.53	47291.13	53436.45	60380.33	68226.54			
Sub Total	218509.20	250576.50	287349.80	329519.90	377878.50	433334.10	496928.00			

Table 5.19
Panchayat Union Expenditure Account-I Projections Using Conventional Growth Rate
(Rs. In lakhs)

Head	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
General Administration (Excluding Salary)	17338.82	19605.44	22168.38	25066.35	28343.16	32048.34	36237.88
Salary	13228.82	14138.42	15110.55	16149.53	17259.95	18446.71	19715.08
Capital Expenditure	120583.70	161788.60	217073.80	291250.70	390774.60	524307.20	703469.50
Maintenance Expenditure	26554.10	33344.52	41871.38	52578.74	66024.19	82907.90	104109.10
Drinking Water	6100.43	8774.83	12621.66	18154.92	26113.93	37562.13	54029.14
Medicine	3041.32	3626.77	4324.93	5157.479	6150.29	7334.23	8746.07
Deposits	9342.96	11425.12	13971.32	17084.95	20892.49	25548.57	31242.30
Loans	764.26	927.77	1126.27	1367.23	1659.74	2014.83	2445.90
Advances	19249.99	23576.28	28874.88	35364.30	43312.16	53046.25	64968.01
Total	212341.50	265994.90	333205.20	417397.90	522864.00	654978.80	820475.70

Table 5.20
Panchayat Union Expenditure Account-I Projections Using CAGR
(Rs. In lakhs)

Head	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
General Administration (Excluding Salary)	16957.03	18751.56	20736.00	22930.44	25357.13	28040.62	31008.10
Salary	13131.31	13930.75	14778.86	15678.60	16633.12	17645.75	18720.03
Capital Expenditure	109692.48	133882.75	163407.65	199443.63	243426.54	297108.93	362629.78
Maintenance Expenditure	24932.87	29397.20	34660.89	40867.05	48184.46	56812.07	66984.49
Drinking Water	5349.27	6746.93	8509.77	10733.21	13537.60	17074.71	21536.00
Medicine	2918.54	3339.85	3821.99	4373.72	5005.11	5727.64	6554.47
Deposits	8874.45	10308.00	11973.13	13907.23	16153.77	18763.20	21794.16
Loans	728.16	842.19	974.07	1126.61	1303.04	1507.09	1743.10
Advances	18272.79	21243.40	24696.94	28711.93	33379.63	38806.16	45114.89
Total	199594.09	235016.86	276726.25	325837.98	383665.76	451756.48	531931.53

Table 5.21
Panchayat Union Revenue Account-III Projections

Head	(Rs. In lakhs)						
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Conventional Growth Rate	878.34	891.19	904.23	917.46	930.89	944.51	958.33
CAGR	877.98	890.47	903.14	915.98	929.01	942.22	955.62

Table 5.22
Panchayat Union Expenditure Account-III Projections

Head	(Rs. In lakhs)						
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Conventional Growth Rate	614.80	532.82	461.77	400.19	346.82	300.57	260.49
CAGR	569.43	457.09	366.90	294.51	236.40	189.76	152.32

Table 5.23
Panchayat Union Revenue Account-V Projections Using Conventional Growth Rate

Head	(Rs. In lakhs)						
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Salary	19566.41	19680.30	19794.86	19910.08	20025.97	20142.54	20259.78
Advance	13075.13	11326.98	9812.56	8500.62	7364.08	6379.50	5526.56
Total	864.98	745.41	642.37	553.57	477.05	411.10	354.28

Table 5.24
Panchayat Union Revenue Account-V Projections Using CAGR

Head	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Salary	19565.10	19677.7	19790.9	19904.8	20019.3	20134.5	20250.4
Advance	12102.50	9704.4	7781.6	6239.7	5003.3	4012.0	3217.0
Total	793.50	627.3	496.0	392.1	310.0	245.1	193.7

(Rs. In lakhs)

Table 5.25
Panchayat Union Expenditure Account-V Projections Using Conventional Growth Rate

Head	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Salary	20345.08	21032.60	21743.36	22478.14	23237.75	24023.02	24834.84
Advance	12757.47	11168.60	9777.61	8559.87	7493.79	6560.48	5743.41
Total	994.75	868.49	758.25	662.01	577.98	504.62	440.57

(Rs. In lakhs)

Table 5.26
Panchayat Union Expenditure Account-V Projections Using CAGR

Head	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Salary	20304.2	20948.2	21612.6	22298.1	23005.3	23734.9	24487.7
Advance	11991.2	9867.2	8119.5	6681.3	5497.8	4524.0	3722.7
Total	931.6	761.6	622.7	509.1	416.3	340.4	278.3

(Rs. In lakhs)

Table 5.27

Panchayat Union Revenue Account-X Projections Using Conventional Growth Rate

(Rs. In lakhs)

Head	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
MLA CDS	21482.48	20855.75	20247.29	19656.59	19083.13	18526.39	17985.90
NNT	497.75	410.28	338.18	278.75	229.76	189.38	156.10
AGAMT	583.05	468.70	376.78	302.89	243.48	195.73	157.35
Deposits	4840.28	5049.96	5268.72	5496.96	5735.09	5983.54	6242.75
Samathuvapuram	405.86	328.98	266.67	216.16	175.21	142.03	115.12
Comp Female Health Scheme	413.80	430.38	447.63	465.57	484.23	503.64	523.83
Comp Male Health Scheme	1228.42	1487.90	1802.21	2182.91	2644.02	3202.55	3879.05
Tourism Development	2939.81	5117.85	8909.55	15510.45	27001.83	47006.92	81833.36
THAI	68068.87	79874.80	93728.36	109984.69	129060.54	151444.92	177711.67
SSS	7940.78	8333.41	8745.45	9177.87	9631.67	10107.90	10607.69
Component Of Scheme Pooled Assigned Revenue	4307.88	4375.65	4444.48	4514.40	4585.42	4657.55	4730.82
RBMRS	8749.50	14280.40	23307.58	38041.20	62088.50	101337.03	165396.05
CSIDS	13548.81	17147.20	21701.27	27464.86	34759.17	43990.76	55674.15
RRMS	59404.87	265220.23	1184107.85	5286593.07	23602635.64	105376828.22	470467624.64
Thane House (Cuddalore & Villupuram)	2485.46	14844.79	88662.81	529552.27	3162832.41	18890503.09	112826435.51
Others	16281.28	17705.03	19253.27	20936.90	22767.76	24758.73	26923.80
Total	157667.72	169949.12	183187.17	197456.38	212837.08	229415.85	247286.01

Table 5.28
Panchayat Union Revenue Account-X Projections Using CAGR

(Rs. In lakhs)

Head	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
MLA CDS	21441.14	20775.55	20130.62	19505.71	18900.20	18313.49	17744.99
NNT	396.03	259.72	170.33	111.70	73.25	48.04	31.51
AGAMT	329.68	149.85	68.11	30.96	14.07	6.40	2.91
Deposits	4824.83	5017.78	5218.45	5427.14	5644.18	5869.89	6104.64
Samathuvapuram	278.17	154.54	85.86	47.70	26.50	14.72	8.18
Comp Female Health Scheme	412.65	428.01	443.93	460.45	477.58	495.35	513.78
Comp Male Health Scheme	2385.71	5612.03	13201.48	31054.53	73051.21	171842.23	404233.58
Tourism Develop	2301.71	3137.27	4276.14	5828.45	7944.27	10828.16	14758.95
THAI	117510.06	238047.04	482225.91	976873.42	1978910.00	4008794.50	8120851.04
SSS	13978.32	25822.96	47704.27	88126.89	162801.96	300753.59	555599.71
Component Of Scheme Pooled Assigned Revenue	4305.87	4371.58	4438.28	4506.00	4574.76	4644.56	4715.43
RBMS	7129.51	9481.84	12610.31	16770.99	22304.47	29663.68	39451.01
CSIDS	12676.61	15010.58	17774.26	21046.79	24921.84	29510.34	34943.67
RRMS	23803.30	42583.08	76179.28	136281.43	243801.57	436150.44	780254.24
Thane House (Cuddalore & Villupuram)	797.58	1528.67	2929.88	5615.47	10762.74	20628.12	39536.32
Others	16098.53	17309.78	18612.17	20012.55	21518.30	23137.33	24878.19
Total	156219.97	166842.41	178187.13	190303.26	203243.24	217063.11	231822.67

Table 5.29

**Panchayat Union Expenditure Account-X Projections Using Conventional Growth Rate
(Rs. In lakhs)**

Head	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
MLA CDS	23835.51	23627.43	23421.16	23216.69	23014.00	22813.09	22613.93
NNT	733.78	611.77	510.05	425.24	354.53	295.58	246.44
AGAMT	882.99	712.17	574.40	463.28	373.65	301.37	243.07
Deposits	3731.82	4072.66	4444.62	4850.56	5293.57	5777.04	6304.67
Samathuvapuram	392.62	319.01	259.21	210.62	171.13	139.05	112.98
Comp Female Health Scheme	967.28	1286.62	1711.40	2276.41	3027.95	4027.61	5357.31
Comp Male Health Scheme	5482.52	30668.32	171553.60	959642.90	5368086.11	30028199.34	167972856.25
Tourism Develop	767.25	873.50	994.46	1132.18	1288.97	1467.47	1670.69
THAI	80932.76	119260.55	175739.46	258965.41	381605.15	562324.10	828627.17
SSS	20955.46	56442.69	152026.10	409476.13	1102907.33	2970636.10	8001287.73
Component Of Scheme Pooled Assigned Revenue	3204.04	3200.58	3197.13	3193.67	3190.22	3186.77	3183.33
RBMRS	15007.72	21308.31	30254.05	42955.41	60989.10	86593.76	122947.86
CSIDS	8151.70	12418.66	18919.12	28822.20	43908.99	66892.86	101907.48
RRMS	64497.44	354936.20	1953251.25	10748947.22	59152587.96	325522917.77	1791386880.02
Thane House (Cuddalore & Villupuram)	903.79	1015.41	1140.82	1281.71	1440.01	1617.86	1817.67
Others	17854.90	19253.51	20761.67	22387.97	24141.66	26032.72	28071.91
Total	156824.58	171723.76	188038.44	205903.10	225465.00	246885.39	270340.83

Table 5.30
Panchayat Union Expenditure Account-X Projections Using CAGR

Head	(Rs. In lakhs)									
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22			
MLA CDS	23831.75	23619.96	23410.06	23202.02	22995.84	22791.48	22588.94			
NNT	616.49	431.83	302.48	211.88	148.41	103.96	72.82			
AGAMT	552.46	278.79	140.68	70.99	35.82	18.08	9.12			
Deposits	3686.68	3974.73	4285.28	4620.09	4981.06	5370.24	5789.83			
Samathuvapuram	277.68	159.57	91.70	52.69	30.28	17.40	10.00			
Comp Female Health Scheme	883.74	1073.99	1305.19	1586.16	1927.61	2342.56	2846.85			
Comp Male Health Scheme	1850.12	3492.46	6592.69	12444.95	23492.20	44345.99	83711.47			
Tourism Develop	748.70	831.79	924.09	1026.63	1140.55	1267.12	1407.73			
THAI	71637.08	93438.07	121873.67	158962.94	207339.42	270438.10	352739.33			
SSS	12196.41	19119.53	29972.46	46985.91	73656.80	115467.05	181010.29			
Component Of Scheme Pooled										
Assigned Revenue	3204.04	3200.57	3197.10	3193.64	3190.18	3186.73	3183.28			
RBMRS	13253.42	16617.88	20836.42	26125.87	32758.08	41073.91	51500.76			
CSIDS	6919.85	8948.94	11573.02	14966.55	19355.15	25030.61	32370.27			
RRMS	23140.15	45687.55	90204.75	178098.80	351635.40	694263.26	1370742.16			
Thane House (Cuddalore & Villupuram)	885.65	975.06	1073.50	1181.88	1301.20	1432.56	1577.18			
Others	17689.34	18898.10	20189.46	21569.06	23042.94	24617.53	26299.71			
Total	154795.33	167308.44	180833.06	195450.97	211250.53	228327.28	246784.45			

Table 5.31
Village Panchayat Revenue Conventional Growth Rate

Account	(Rs. In lakhs)						
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Account I	330330.63	377223.55	430773.27	491924.77	561757.20	641502.86	732569.02
Account II	147716.53	182282.89	224937.94	277574.47	342528.19	422681.39	521590.81
Account III	148087.11	160887.65	174794.67	189903.79	206318.94	224153.00	243528.63
Account IV	223049.53	220794.10	218561.48	216351.43	214163.73	211998.15	209854.47
Account V	4442.63	3608.22	2930.53	2380.12	1933.09	1570.02	1275.14
Account VI	103682.79	102709.79	101745.93	100791.11	99845.25	98908.26	97980.07
Total	942921.87	1009493.89	1080766.02	1157070.10	1238761.38	1326220.22	1419853.81

Table 5.32
Village Panchayat Revenue Using CAGR

Account	(Rs. In lakhs)						
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Account I	322023.32	358488.94	399083.89	444275.77	494585.14	550591.49	612939.95
Account II	139767.17	163191.70	190542.10	222476.34	259762.65	303298.03	354129.80
Account III	146457.73	157366.69	169088.22	181682.82	195215.54	209756.24	225380.02
Account IV	223002.00	220700.02	218421.79	216167.09	213935.66	211727.26	209541.66
Account V	3125.50	1785.87	1020.43	583.06	333.15	190.36	108.77
Account VI	103673.42	102691.24	101718.36	100754.70	99800.17	98854.68	97918.15
Total	935638.04	926773.97	917993.88	909296.97	900682.45	956823.54	1016464.01

Table 5.33
Village Panchayat Revenue Using Regression

Year	(Rs. In lakhs)						
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Regression	1647727.09	2078865.99	2622815.28	3309093.00	4174939.00	5267340.00	6645574.78

Table 5.34

Village Panchayat Expenditure Using Conventional Growth Rate

(Rs. In lakhs)

Account	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Account I	352788.34	424353.94	510437.11	613982.87	738533.61	888350.34	1068558.44
Account II	109843.72	137768.66	172792.82	216720.96	271816.71	340919.14	427589.09
Account III	140018.22	154798.71	171139.44	189205.13	209177.84	231258.90	255670.87
Account IV	219802.18	217810.56	215836.99	213881.31	211943.34	210022.94	208119.93
Account V	7596.32	6306.45	5235.61	4346.59	3608.53	2995.80	2487.11
Account VI	125259.70	132233.15	139594.83	147366.34	155570.51	164231.42	173374.51
Total	947094.07	1046493.42	1156324.92	1277683.45	1411778.78	1559947.68	1723667.20

Table 5.35

Village Panchayat Expenditure Using CAGR

(Rs. In lakhs)

Account	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Account I	337383.94	388104.43	446449.96	513566.84	590773.71	679587.45	781752.97
Account II	103192.48	121589.52	143266.36	168807.73	198902.58	234362.70	276144.62
Account III	137852.74	150047.60	163321.24	177769.12	193495.09	210612.23	229243.61
Account IV	219764.73	217736.36	215726.71	213735.60	211762.88	209808.36	207871.88
Account V	6269.20	4295.40	2943.03	2016.44	1381.58	946.60	648.57
Account VI	124922.68	131522.55	138471.10	145786.75	153488.89	161597.96	170135.44
	932588.41	981858.55	1033731.72	1088345.43	1145844.47	1246711.46	1356457.61

Table 5.36

Village Panchayat Expenditure Using Regression

(Rs. In lakhs)

Year	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Regression	1641257.05	2120379.11	2739368.33	3539055.00	4572190.00	5906921.00	7631292.00

Table 5.37

Village Panchayat Surplus / Deficit Projections Using Conventional Growth Rate

Account	(Rs. In lakhs)						
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Account I	-15360.62	-29615.49	-47366.07	-69291.07	-96188.58	-128995.96	-168813.02
Account II	36574.69	41602.17	47275.73	53668.61	60860.07	68935.32	77985.18
Account III	8604.99	7319.10	5766.97	3913.70	1720.44	-855.99	-3863.59
Account IV	3237.27	2963.66	2695.09	2431.48	2172.78	1918.90	1669.78
Account V	-3143.71	-2509.52	-1922.60	-1433.38	-1048.43	-756.24	-539.80
Account VI	-21249.26	-28831.31	-36752.74	-45032.05	-53688.73	-62743.28	-72217.29
Total	3049.64	-55084.58	-115737.84	-179048.46	-245162.02	-289887.91	-339993.61

Table 5.38

Village Panchayat Surplus / Deficit Projections Using CAGR

Account	(Rs. In lakhs)						
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Account I	-22457.72	-47130.39	-79663.85	-122058.09	-176776.41	-246847.48	-335989.43
Account II	37872.81	44514.22	52145.12	60853.51	70711.48	81762.25	94001.72
Account III	8068.89	6088.94	3655.22	698.67	-2858.90	-7105.90	-12142.24
Account IV	3247.36	2983.54	2724.49	2470.12	2220.39	1975.22	1734.54
Account V	-3153.69	-2698.23	-2305.08	-1966.47	-1675.45	-1425.78	-1211.97
Account VI	-21576.91	-29523.36	-37848.90	-46575.23	-55725.26	-65323.16	-75394.43
Total	-4172.20	-36999.53	-75558.90	-120613.35	-173017.40	-233727.47	-303813.39

Table 5.39

Village Panchayat Surplus / Deficit Projections Using Regression

Year	(Rs. In lakhs)						
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Regression	6470.05	-41513.11	-116553	-229962.7	-397250.9	-639581.27	-985717.42

Table 5.40
Village Panchayat Revenue Account-I Projections Using Conventional Growth Rate

Head	(Rs. In lakhs)									
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22			
Tax Revenue	42391.25	50222.69	59500.93	70493.25	83516.31	98945.27	117224.6			
Assigned Revenue	37414.82	37149.53	36886.13	36624.59	36364.91	36107.07	35851.06			
Govt Grants	185700.20	215251.40	249505.10	289209.80	335232.90	388579.80	450416.00			
Non Tax Revenue	31454.68	35810.10	40768.59	46413.66	52840.38	60156.99	68486.71			
Amt Transferred From CMDA	370.73	538.99	783.60	1139.24	1656.28	2407.969	3500.816			
Amt Transferred From DTCP	79.86	86.19	93.02	100.39	108.35	116.94	126.20			
Miscellaneous Revenue	24848.37	28751.64	33268.04	38493.90	44540.66	51537.26	59632.91			
Deposits	6925.56	7779.95	8739.74	9817.94	11029.15	12389.79	13918.29			
Total	330330.60	377223.50	430773.30	491924.80	561757.20	641502.90	732569			

Table 5.41

Village Panchayat Revenue Account-I Projections Using CAGR

Head	(Rs. In lakhs)						
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Tax Revenue	40783.11	46484.51	52982.96	60389.87	68832.26	78454.87	89422.71
Assigned Revenue	37410.95	37141.85	36874.68	36609.44	36346.1	36084.66	35825.10
Govt Grants	180104.30	202474.00	227622.20	255893.80	287677.00	323407.70	363576.30
Non Tax Revenue	30694.62	34100.39	37884.05	42087.53	46757.42	51945.46	57709.15
Amt Transferred From CMDA	323.16	409.56	519.05	657.80	833.65	1056.51	1338.95
Amt Transferred From DTCP	79.10	84.57	90.41	96.65	103.32	110.45	118.07
Miscellaneous Revenue	34427.56	55192.40	88481.47	141848.70	227404.20	364562.00	584446.10
Deposits	6786.82	7471.359	8224.94	9054.53	9967.801	10973.18	12079.97
Total	322023.30	358488.90	399083.90	444275.80	494585.10	550591.50	612940.00

Table 5.42
Village Panchayat Expenditure Account-I Projections Using Conventional Growth Rate
(Rs. In lakhs)

Head	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
General Administration (Excluding Salary)	14009.90	14650.83	15321.09	16022.02	16755.01	17521.53	18323.12
Salary	37680.50	40684.85	43928.74	47431.28	51213.09	55296.42	59705.33
Electricity Charge	17169.19	21832.39	27762.14	35302.43	44890.68	57083.13	72587.10
Maintainance Expenditure	152920.40	181797.80	216128.40	256941.90	305462.70	363146.00	431722.30
Capital Expenditure	133442.90	182486.40	249554.40	341271.50	466696.9	638219.00	872779.50
Deposits	5834.63	6441.42	7111.31	7850.87	8667.34	9568.72	10563.85
Total	352788.30	424353.90	510437.1	613982.90	738533.6	888350.30	1068558.00

Table 5.43
Village Panchayat Expenditure Account-I Projections Using CAGR
(Rs. In lakhs)

Head	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
General Administration (Excluding Salary)	13960.46	14547.63	15159.49	15797.08	16461.49	17153.84	17875.32
Salary	37320.12	39910.35	42680.36	45642.62	48810.48	52198.21	55821.07
Electricity Charge	16029.04	19029.04	22590.52	26818.56	31837.93	37796.73	44870.77
Maintainance Expenditure	146923.20	167817.90	191684.20	218944.70	250082.00	285647.60	326271.10
Capital Expenditure	120213.00	148095.7	182445.50	224762.50	276894.70	341118.70	420238.90
Deposits	5746.63	6248.58	6794.37	7387.84	8033.14	8734.81	9497.77
Total	337383.90	388104.40	446450.00	513566.80	590773.70	679587.50	781753.00

Table 5.44

Village Panchayat Revenueaccount-II Projections Using Conventional Growth Rate
(Rs. In lakhs)

Head	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Central Finance Commission	76736.54	94100.01	115392.40	141502.70	1735210	212784.30	260931.80
Minimum SFC	66670.87	82229.64	101419.30	125087.20	154278.40	190281.80	234687.30
Interest	4662.55	7076.62	10740.59	16301.60	24741.87	37552.14	56995.02
Total	147716.50	182282.90	224937.90	277574.50	342528.20	422681.40	521590.80

Table 5.45

Village Panchayat Revenueaccount-II Projections Using CAGR
(Rs. In lakhs)

Head	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Central Finance Commission	72802.53	84698.99	98539.41	114641.50	133374.70	155169.10	180524.80
Minimum SFC	63097.05	73650.24	85968.48	100347.00	117130.40	136720.80	159587.80
Interest	3966.53	5121.54	6612.87	8538.45	11024.75	14235.02	18380.09
Total	139767.20	163191.70	190542.10	222476.30	259762.60	303298.00	354129.80

Table 5.46
Village Panchayat Expenditure Account-II Projections Using Conventional Growth Rate
(Rs. In lakhs)

Head	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Street Light Electricity Charge	93714.81	121289.70	156978.30	203168.00	262948.60	340319.30	440455.7
TWAID	12616.85	13695.68	14866.76	16137.98	17517.89	19015.80	20641.79
Excess Fund Trans To Acct II	2437.99	2837.12	3301.60	3842.12	4471.13	5203.13	6054.96
Excess Fund Trans To Acct II	594.10	669.75	755.03	851.16	959.54	1081.72	1219.45
Others	1005.31	1092.59	1187.45	1290.55	1402.59	1524.37	1656.72
Total	108838.20	135257.90	168090.80	208893.70	259601.20	322617.60	400930.70

Table 5.47

Village Panchayat Expenditure Account-II Projections Using CAGR

Head	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Street Light Electricity Charge	86770.99	103981.6	124605.90	149320.90	178938.00	214429.60	256960.70
TWAID	12480.61	13401.49	14390.32	15452.12	16592.25	17816.52	19131.11
Excess Fund Trans To Acct II	2361.19	2661.20	2999.32	3380.41	3809.92	4293.99	4839.59
Excess Fund Trans To Acct II	581.57	641.79	708.24	781.58	862.51	951.82	1050.38
Others	994.16	1068.50	1148.39	1234.26	1326.55	1425.74	1532.34
Total	102665.50	120350.70	141082.50	165385.50	193875.00	227272.10	266422.20

Table 5.48

Village Panchayat Revenue Account-III – VI Projections Using Conventional Growth Rate

		(Rs. In lakhs)						
Acct III	Head	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
	IAY	814.65	866.80	922.29	981.33	1044.16	1111.01	1182.13
	RIS	87.93	81.09	74.78	68.96	63.59	58.64	54.08
	RBMRS	221.31	324.39	475.47	696.91	1021.49	1497.24	2194.56
	Others	425.63	516.00	625.56	758.39	919.42	1114.64	1351.32
	Total	1480.87	1608.88	1747.95	1899.04	2063.19	2241.53	2435.29
Acct IV	MGNRES	2230.50	2207.94	2185.61	2163.51	2141.64	2119.98	2098.54
Acct V	RHS	44.43	36.08	29.31	23.80	19.33	15.70	12.75
Acct VI	CMSPGHS	1991.03	3787.53	7204.99	13705.99	26072.79	49598.07	94350.02

Table 5.49

Village Panchayat Revenue Account-III – VI Projections Using CAGR

(Rs. In lakhs)

	Head	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Acct III	IAY	809.36	855.58	904.45	956.10	1010.71	1068.43	1129.45
	RIS	86.40	78.29	70.94	64.28	58.25	52.78	47.82
	RBMRS	192.05	244.26	310.68	395.16	502.60	639.26	813.08
	Others	405.74	468.91	541.92	626.30	723.81	836.50	966.74
	Total	1464.58	1573.67	1690.88	1816.83	1952.16	2097.56	2253.80
Acct IV	MGNRES	2230.02	2207.00	2184.22	2161.67	2139.36	2117.27	2095.42
Acct V	RHS	31.25	17.86	10.20	5.83	3.33	1.90	1.09
Acct VI	CMSPGHS	1982.48	3755.07	7112.56	13472.06	25517.73	48333.72	91549.99

Table 5.50

Village Panchayat Expenditure Account-III – VI Projections Using Conventional Growth Rate

(Rs. In lakhs)

Head	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Acct III							
IAY	87495.20	101195.10	117040.12	135366.13	156561.61	181075.86	209428.52
RIS	9531.32	8848.36	8214.34	7625.74	7079.32	6572.06	6101.14
RBMRS	23724.81	32237.50	43804.62	59522.12	80879.22	109899.45	149332.40
Others	24563.54	25926.76	27365.63	28884.36	30487.37	32179.35	33965.22
Total	140018.20	154798.71	171139.44	189205.13	209177.84	231258.90	255670.87
Acct IV	219802.20	217810.56	215836.99	213881.31	211943.34	210022.94	208119.93
Acct V	7596.32	6306.45	5235.61	4346.59	3608.53	2995.80	2487.11
Acct VI	125259.70	132233.15	139594.83	147366.34	155570.51	164231.42	173374.51

Table 5.51

Village Panchayat Expenditure Account-III – VI Projections Using CAGR

(Rs. In lakhs)

Head	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Acct III							
IAY	84924.71	95336.50	107024.78	120146.04	134875.98	151411.80	169974.93
RIS	9395.37	8597.73	7867.81	7199.86	6588.62	6029.27	5517.40
RBMRS	21443.27	26335.27	32343.31	39722.01	48784.06	59913.50	73581.97
Others	24440.22	25667.08	26955.53	28308.65	29729.70	31222.09	32789.39
Total	137852.74	150047.60	163321.24	177769.12	193495.09	210612.23	229243.61
Acct IV	219764.73	217736.36	215726.71	213735.60	211762.88	209808.36	207871.88
Acct V	6269.20	4295.40	2943.03	2016.44	1381.58	946.60	648.57
Acct VI	124922.68	131522.55	138471.10	145786.75	153488.89	161597.96	170135.44

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Table 5.52

Village Panchayat Surplus / Deficit Account-III – VI Using Conventional Growth Rate

(Rs. In lakhs)

Head	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Acct III							
IAY	-86680.5	-100328.30	-116117.83	-134384.80	-155517.45	-179964.86	-208246.39
RIS	-9443.39	-8767.28	-8139.56	-7556.79	-7015.73	-6513.42	-6047.06
RBMRS	-23503.5	-31913.11	-43329.15	-58825.21	-79857.73	-108402.21	-147137.84
Others	-24137.9	-25410.76	-26740.07	-28125.97	-29567.95	-31064.71	-32613.91
Total	-138537	-153189.83	-169391.50	-187306.09	-207114.65	-229017.37	-253235.58
Acct IV	-217572	-215602.62	-213651.38	-211717.79	-209801.71	-207902.96	-206021.39
Acct V	-7551.89	-6270.37	-5206.30	-4322.79	-3589.20	-2980.10	-2474.36
Acct VI	-123269	-128445.62	-132389.84	-133660.35	-129497.72	-114633.35	-79024.49

Table 5.53

Village Panchayat Surplus / Deficit Account-III – VI Using CAGR

Head	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Acct III							
IAY	-84115.35	-94480.92	-106120.33	-119189.94	-133865.27	-150343.37	-168845.48
RIS	-9308.97	-8519.44	-7796.87	-7135.58	-6530.37	-5976.49	-5469.58
RBMRS	-21251.22	-26091.00	-32032.63	-39326.85	-48281.46	-59274.24	-72768.89
Others	-24034.48	-25198.17	-26413.61	-27682.36	-29005.89	-30385.59	-31822.65
Total	-136388.16	-148473.93	-161630.36	-175952.29	-191542.94	-208514.67	-226989.81
Acct IV	-217534.71	-215529.36	-213542.49	-211573.93	-209623.52	-207691.09	-205776.46
Acct V	-6237.95	-4277.54	-2932.82	-2010.61	-1378.25	-944.70	-647.49
Acct VI	-122940.20	-127767.48	-131358.54	-132314.69	-127971.16	-113264.24	-78585.45

The Implication Of Projections Will Be Discussed In Detail In Next Chapter

VI. Suggestions

The infrastructure and development needs of rural local bodies are radically different from that of urban local bodies. While every Village Panchayat, Panchayat union and District Panchayat are expected to be self-reliant and manage their development needs the truth is that they still need financial support in view of the need to protect vulnerable sections residing in the villages and also due to combination of factors that make them reluctant to take measures to raise their own revenues.

When we look at the projections at the previous chapter the revenue and expenditure are bound to grow, the need for funds at the Village Panchayat level is all the more evident. The summary tables of projection are given below.

Table-6.1
District Panchayat Revenue

(Rs. In lakhs)

	2010-11	2011-12	2012-13	2013-14	2014-15
Actual (Rs in lakhs)	9581.41	19785.48	23168.81	27457.16	22315.71
Growth Rate (%)	106.49	17.10	18.51	-18.73	

Source: State Finance Commission

Table-6.2
District Panchayat Revenue Projection

(Rs.in lakhs)

Method	Uniform Annual Growth Rate (%)	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Conventional Growth Rate	26.58	28247.51	35756.05	45260.46	57291.27	72520.01	91796.75	116197.49
CAGR	18.42	26426.95	31295.60	37061.20	43889.01	51974.70	61550.03	72889.42
Regression coefficient	0.15	30647.69	35715.89	41622.21	48505.26	56526.56	65874.34	76767.95
Budgetary Norms	13.00	25216.75	28494.93	32199.27	36385.18	41115.25	46460.23	52500.06

Table-6.3
District Panchayat Expenditure

	(Rs. In lakhs)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Actual (Rs in lakhs)	3273.14	4273.14	8171.28	9662.47	9125.41
Growth Rate (%)	30.55	91.22	18.25	-5.56	

Source: State Finance Commission

Table-6.4
District Panchayat Expenditure Projection

		(Rs.in lakhs)						
Method	Uniform Annual Growth Rate (%)	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Conventional Growth Rate	35.76	12388.6	16818.68	22832.94	30997.85	42082.48	57130.91	77560.56
CAGR	22.76	11202.37	13752.05	16882.05	20724.43	25441.35	31231.85	38340.28
Budgetary Norms	13.00	10220.46	11446.91	12820.54	14359.01	16082.09	18011.94	20173.37

Table- 6.5
Panchayat Union Revenue

	(Rs. In lakhs)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Actual (Rs in lakhs)	382146.83	412562.13	511382.79	594417.01	592102.1
Growth Rate (%)	7.96	23.95	16.24	-0.39	

Source: State Finance Commission

Table 6.6
Panchayat Union Revenue Projection

		(Rs.in lakhs)						
Method	Uniform Annual Growth Rate (%)	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Conventional Growth Rate	10.98	657163.46	729373.88	809518.94	898470.49	997196.22	1106770.12	1228384.20
CAGR	09.15	646293.62	705444.96	770010.07	840484.43	917408.88	1001373.77	1093023.40
Regression coefficient	0.1397	760251.15	874232.77	1005303.24	1156024.61	1329343.07	1528646.53	1757830.80
Budgetary Norms	13.00	669075.37	756055.17	854342.34	965400.85	1090909.74	1232728.00	1392982.65

Table- 6.7
Panchayat Union Expenditure

	(Rs. In lakhs)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Actual (Rs in lakhs)	382146.83	412562.13	511382.79	594417.01	592102.1
Growth Rate (%)	7.96	23.95	16.24	-0.39	

Source: State Finance Commission

Table- 6.8
Panchayat Union Expenditure Projection

		(Rs.in lakhs)						
Method	Uniform Annual Growth Rate (%)	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Conventional Growth Rate	10.83	544399.34	603345.01	668673.11	741074.71	821315.71	910244.92	1228384.2
CAGR	9.04	535613.54	584027.96	636818.59	694380.99	757146.49	825585.41	1093023.4
Regression coefficient	0.135	622739.82	712765.81	815806.36	933742.89	1068728.85	1223228.97	1757830.80
Budgetary Norms	13.00	550158.06	616177.02	690118.27	772932.46	865684.35	969566.47	1085914.45

Table- 6.9
Village Panchayat Revenue

		(Rs. In lakhs)			
	2010-11	2011-12	2012-13	2013-14	2014-15
Actual (Rs in lakhs)	650949	766272	1005978	958299	880740
Growth Rate (%)	17.72	31.28	-4.74	-8.09	

Source: State Finance Commission

Table- 6.10
Village Panchayat Revenue Projection

		(Rs.in lakhs)						
Method	Uniform Annual Growth Rate (%)	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Conventional Growth Rate	7.06	942921.87	1009493.89	1080766.02	1157070.10	1238761.38	1326220.22	1419853.81
CAGR	6.23	935638.04	926773.97	917993.88	909296.97	900682.45	956823.54	1016464.01
Regression coefficient	0.2324	1647727.10	2078865.99	2622815.28	3309092.57	4174938.93	5267339.83	6645574.78
Budgetary Norms	13.00	995236.20	1124616.91	1270817.10	1436023.33	1622706.36	1232728.00	1392982.65

Table- 6.11
Village Panchayat Expenditure

(Rs. In lakhs)

	2010-11	2011-12	2012-13	2013-14	2014-15
Actual (Rs in lakhs)	562145	655071	948010	957842	857136
Growth Rate (%)	16.53	44.72	1.04	-10.51	

Source: State Finance Commission

Table- 6.12
Village Panchayat Expenditure Projection

(Rs.in lakhs)

Method	Uniform Annual Growth Rate (%)	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Conventional Growth Rate	10.49	947094.07	1046493.42	1156324.92	1277683.45	1411778.78	1559947.68	1228384.2
CAGR	8.08	932588.41	981858.55	1033731.72	1088345.43	1145844.47	1246711.46	1093023.4
Regression coefficient	0.2561	1641257.05	2120379.11	2739368.33	3539055.26	4572189.86	5906921.10	1757830.80
Budgetary Norms	13.00	959992.32	1075191.40	1204214.37	1348720.09	1510566.50	969566.47	1085914.45

If we look at the above tables, the actual revenue and expenditure grew at a fluctuating trend on a year to year to basis and projection based on annual growth rates usually range between 8 to 11 percent. The budgetary norms for projection of revenue and expenditure are 13% and 12% respectively. The share in central taxes is expected to grow by 14% and the Grants in aid from GOI are expected to flow at the rate of 12%.

Irrespective of the projection method; both the revenues and expenditure are showing an increasing trend. The real challenge lies in addressing these needs through a combination of devolution of funds and rising own funds. Accordingly, suggestions are made in this direction.

At this juncture it is pertinent to recall relevant recommendations of the Fourteenth Finance Commission (FFC) specific to release of funds to rural local bodies. So some suggestions are made here keeping their needs in mind.

6.2 Grant Components

The Fifth Finance Commission has recommended Grant-in-aid to duly constituted panchayats (Rural Local bodies) and Municipalities (Urban Local Bodies) in two parts, namely

- I. Basic grant
- II. Performance Grant.

In case of Village panchayats, 90% of the Grant will be the Basic Grant and 10% will be the Performance Grant. In case of Municipalities, the division between Basic and Performance Grant will be on 80:20 basis.

6.2.1 Basic Grant

The FFC has recommended Basic Grant to the Local bodies with the purpose of providing a measure of unconditional support to the Village Panchayats (GPs) and Municipalities for delivering basic services. The Grants provided are intended to be used to support and strengthen the delivery of basic civic services including water supply, sanitation including septic management, sewage and solid waste management, storm water drainage, maintenance of community assets, maintenance of roads, footpaths, street lighting, burial and cremation grounds and any other basic service within the functions assigned to them under relevant legislations. The FFC has not distinguished between O &M and capital expenditure within the components of basic services. However, it is advised that the cost of technical and administrative support towards O&M and capital expenditure should not exceed 10% of the allocation to a Village Panchayat or Municipality under any circumstance and the expenditure can be incurred only by the local body concerned. It is emphasized that no expenditure will be incurred out of the FFC grants except on basic services as provided above.

6.2.2 Performance Grant

The FFC has observed that "it has been more than twenty years that municipalities and panchayats were sought to be empowered, through a Constitutional amendment, to act as institutions of local self-governance and also to provide certain basic services to citizens. It is inconceivable, and

certainly not desirable, that local bodies seek an ever increasing share of public moneys and yet continue to keep themselves beyond the ambit of accountability and responsibility for the public money placed with them." It has stated that proper accounts are the starting point for financial accountability. Non-maintenance or delayed compilation of annual accounts means compromised accountability and implies that reliable financial data for determining the need for resources for local bodies is not available.

It has also noted that on account of the efforts of the past Finance Commissions, there has been progress in the keeping of accounts and audit under the technical guidance and support of the C&AG but further progress in this regard is needed. Accordingly it is of the opinion that it is necessary to continue the efforts initiated by past Finance Commissions for improving the maintenance of accounts, their audit and disclosure. The Performance Grants are designed to serve the purpose of ensuring reliable audited accounts and data of receipts and expenditure and improvement in own revenues. This will enable initiation of action at the grassroots level for compilation of data so that all stakeholders have access to reliable information for decision making and at the same time, it will enhance accountability of the local self- government institutions to the public.

The FFC has recommended Performance Grant amounting to Rs.20,029.22 crore for Village Panchayats and for Municipalities Rs. 17,428.76 crore for the period 2015-20. The performance grants are to address the following issues:

- (i) making available reliable data on local bodies receipt and expenditure through audited accounts; and
- (ii) Improvement in own revenues. In addition, the urban local bodies will have to measure and publish service level benchmarks for basic services. These grants are to be disbursed from the second year of the Award Period, i. e. 2016-17 onwards, so as to give sufficient time and enable the State Governments and Local bodies to put in place a scheme and mechanism for implementation of the guidelines attached with these grants.

6.2.3 Eligibility for Performance Grant

The FFC has recommended that detailed procedure and the operational criteria, including quantum of incentives to be given, for disbursement of performance grants to Village Panchayats and Municipalities will be decided by the State Governments concerned, subject to the eligibility conditions as described below.

6.3 Village Panchayats (GPs):

The Village Panchayats will have to submit audited accounts that relate to year not earlier than two years preceding the year in which the Village Panchayats seeks to claim the performance grant. The Village Panchayats will have to show an increase in their own revenues over the preceding year as reflected in the audited accounts.

In this regard, the FFC has recommended that books of accounts prepared by the local bodies should distinctly capture income on account of own taxes and non-taxes, assigned taxes, devolution and grants from the State, grants from the Finance Commission and grants for any agency functions assigned by the Union and State Governments. In addition to the above, the State Government must continue with the arrangement of the Technical Guidance and Support by the C&AG and the States should take action to facilitate local bodies to compile accounts and have them audited in time. Accordingly, the State Governments must ensure compliance of the above recommendations by incorporating these features in the procedures and operational guidelines for availing Performance Grants for the Village Panchayats and Municipalities (*including Municipal Corporations, Municipal Councils & Nagar Panchayats*).

Hence it flows from the above recommendations; the RLBs are eligible for two types of grants namely Basic Grant and Performance grants. It is also made clear that they have to make conscious efforts to rise own revenue and it should be shown in the records. They have to put in place a mechanism for proper maintenance, auditing and disclosure of accounts.

6.4 Fiscal Discipline

The State Government has already enacted the "Tamil Nadu Fiscal Responsibility Act 2003" and related amendments to maintain fiscal discipline at the state level. Similar Act could be devised in case of local bodies in order to ensure compliance with Account Procedures. However it requires capacity building, acceptance by all stakeholders and related issues. Some states have already enacted such laws. This will encourage self governance at Village Panchayat level.

6.5 Raising Own resources

- The house tax and profession tax are the primary sources of revenue for village panchayats. It has been repeatedly stressed on many occasions to tap this potential.
- Revision of house tax and profession tax periodically and also improved collection of arrears (Tax demand) are again stressed here.
- Assessing and levying the property tax according to plinth area or any other reliable measure is again another source of revenue.
- The effective but not so popular suggestion of tying provision of basic services like electricity and water supply with the payments may be given special consideration.
- Timely Transfer of payments pertaining to these services to Government Institutions in these local bodies is another measure.
- The effective utilization of pooled and assigned receipts from the state and central governments for asset creation and user charges at optimum level for common utilities like shandies, community hall etc. are some measures.
- Leveraging information technology for improving the efficiency of these services is the need of the hour.

6.6 Incentive and reward components for efficiency and innovation

It is suggested that incentive and rewards program for Villages are in-built in the devolution package as it is necessary to encourage the village panchayats that evince interest in increasing revenue for better service delivery, clean energy initiatives, sanitation initiatives etc.

6.7 Suggestions to consider certain indicators

While evolving devolution criteria it is always difficult to find measure of poverty. Usually BPL survey data and per capita incomes are considered proxies. It is suggested that Monthly consumer expenditure data from National Sample Surveys may be considered as proxy for Poverty. The population density at the village panchayat level may also be considered as proxy for peri villages.

6.8 Sustainable Rural development

The development paradigm is moving towards from providing infrastructure to towards providing clean and sustainable environment with eco-friendly infrastructure initiatives. With the state facing rapid urbanization, the villages have again to become centre of attraction to initiate the process of reverse migration.

**Comparison of Projection and Estimates for 2015-16
Village Panchayat Revenue**

(Rs. in lakhs)

Account	SFC	Conventional		CAGR		Budgetary norms	
		Projection	% Change from SFC	Projection	% Change from SFC	Projection	% Change from SFC
General fund	328400	330330.63	0.59	322023.32	-1.94	326871.7	-0.47
Earmarked Fund	138908	147716.53	6.34	139767.17	0.62	135266.7	-2.62
Scheme Fund	165141	148087.11	-10.33	146457.73	-11.31	154024.7	-6.73
MGNREGS	322457	223049.53	-30.83	223002.00	-30.84	254620.6	-21.04
RHS	10670	4442.63	-58.36	3125.50	-70.71	6181.1	-42.07
CMSPGHS	128227	103682.79	-19.14	103673.42	-19.15	118271.5	-7.76
Total	1093803	957309.21	-12.48	938049.15	-14.24	995236.2	-9.01

**Comparison of Projection and Estimates for 2015-16
Village Panchayat Expenditure**

(Rs. in lakhs)

Account	SFC	Conventional		CAGR		Budgetary norms	
		Projection	% Change from SFC	Projection	% Change from SFC	Projection	% Change from SFC
General fund	405148	352788.34	-12.92	337383.94	-16.73	328487	-18.92
Earmarked Fund	113029	109843.72	-2.82	103192.48	-8.70	98088.48	-13.22
Scheme Fund	149319	140018.22	-6.23	137852.74	-7.68	141846.9	-5.00
MGNREGS	338481	219802.18	-35.06	219764.73	-35.07	248429.4	-26.60
RHS	10275	7596.32	-26.07	6269.20	-38.99	10248	-0.26
CMSPGHS	131141	125259.70	-4.48	124922.68	-4.74	132892.5	1.34
Total	1147393	955308.47	-16.74	929385.78	-19.00	959992.3	-16.33

**Comparison of Projection and Estimates for 2015-16
Panchayat Union Revenue Projection**

(Rs. in lakhs)

Account	SFC	Conventional		CAGR		Budgetary norms	
		Projection	% Change from SFC	Projection	% Change from SFC	Projection	% Change from SFC
General Fund	242168.42	393727.98	62.58	368492.45	52.16	351777.54	45.26
Education Fund	2036.45	1983.47	-2.60	1959.76	-3.77	2400.97	17.90
Nutritious Noon Meal programme fund	48876.92	47041.15	-3.76	46384.37	-5.10	57219.81	17.07
State Welfare Fund	151458.33	188620.93	24.54	186732.94	23.29	197016.87	30.08
NABARD	2390.28	2461.56	2.98	2461.05	2.96	2753.00	15.17
Central Financed Schemes	59390.16	53981.93	-9.11	53729.19	-9.53	57907.19	-2.50
Total	506320.56	687817.03	35.85	659759.77	30.30	669075.37	32.14

**Comparison of Projection and Estimates for 2015-16
Panchayat Union Revenue Projection**

(Rs. in lakhs)

Account	SFC	Conventional		CAGR		Budgetary norms	
		Projection	% Change from SFC	Projection	% Change from SFC	Projection	% Change from SFC
General Fund	200148.91	301867.18	50.82	283635.47	41.71	269661.6	34.73
Education Fund	2086.49	1622.99	-22.21	1571.99	-24.66	2016.28	-3.36
Nutritious Noon Meal programme fund	44212.82	47305.14	6.99	46884.21	6.04	56276.42	27.29
State Welfare Fund	125662.05	159188.70	26.68	157208.66	25.10	163146	29.83
NABARD	2763.18	3114.34	12.71	3103.58	12.32	3337.085	20.77
Central Financed Schemes	55814.25	53529.93	-4.09	53059.51	-4.94	55720.64	-0.17
Total	430687.7	566628.29	31.56	545463.42	26.65	550158.1	27.74

**Comparison of Projection and Estimates for 2015-16
District Panchayat**

(Rs. in lakhs)

Account	SFC	Conventional		CAGR		Budgetary norms	
		Projection	% Change from SFC	Projection	% Change from SFC	Projection	% Change from SFC
Revenue	25674.88	28256.24	10.05	26429.56	2.94	25216.75	-1.78
Expenditure	9617.26	16818.68	74.88	11806.17	22.76	10220.46	6.27

District Panchayat- Surplus / Deficit

(Rs. in lakhs)

Account	2010-11			2011-12			2012-13		
	Receipts	Expenditure	Surplus / Deficit	Receipts	Expenditure	Surplus / Deficit	Receipts	Expenditure	Surplus / Deficit
Account-I	9581.41	7700	1881.41	19785.48	13700.00	6085.48	23168.81	21000.00	2168.81

Account	2013-14			2014-15		
	Receipts	Expenditure	Surplus / Deficit	Receipts	Expenditure	Surplus / Deficit
Account-I	27457.16	24300.00	3157.16	22315.71	18400.00	3915.71

Panchayat Union (including Opening Balance) - Surplus / Deficit

(Rs. in lakhs)

Accounts	2010-11			2011-12			2012-13		
	Receipts	Expenditure	Surplus / Deficit	Receipts	Expenditure	Surplus / Deficit	Receipts	Expenditure	Surplus / Deficit
General Fund	133966.10	106121.58	27844.52	176075.76	131726.92	44348.84	208205.38	165157.31	43048.07
Education Fund	3182.94	3546.11	-363.17	4506.40	3429.48	1076.92	2976.53	2851.23	125.30
Nutritious Noon Meal programme fund	78514.41	71042.39	7472.02	82422.96	83295.92	-872.96	53503.84	51845.30	1658.54
State Welfare Fund	123721.5	99487.57	24233.93	108767.90	77883.56	30884.34	192394.75	151682.13	40712.62
NABARD	2316.12	2429.87	-113.75	1694.69	1722.99	-28.30	2074.26	2228.75	-154.49
Central Financed Schemes	40445.75	36055.55	4390.2	39094.42	37332.77	1761.65	52228.03	52754.69	-526.66
Total	382146.8	318683.07	63463.75	412562.13	335391.64	77170.49	511382.79	426519.41	84863.38

Accounts	2013-14			2014-15		
	Receipts	Expenditure	Surplus / Deficit	Receipts	Expenditure	Surplus / Deficit
General Fund	266865.4	218720.84	48144.56	311307.56	240769.28	70538.28
Education Fund	4042.39	3354.63	687.76	2124.75	1800.25	324.50
Nutritious Noon Meal programme fund	47013.14	47330.81	-317.67	50637.00	50246.80	390.20
State Welfare Fund	205217.20	176305.70	28911.50	174351.21	145666.11	28685.10
NABARD	2419.52	2704.69	-285.17	2436.28	2979.54	-543.26
Central Financed Schemes	68859.29	68609.61	249.68	51245.30	49750.57	1494.73
Total	594417	517026.28	77390.66	592102.10	491212.55	100889.60

Source : State Finance Commission

Panchayat Union (Excluding Opening Balance)- Surplus / Deficit

(Rs. in lakhs)

Accounts	2010-11			2011-12			2012-13		
	Receipts	Expenditure	Surplus / Deficit	Receipts	Expenditure	Surplus / Deficit	Receipts	Expenditure	Surplus / Deficit
General Fund	96082.89	74892.72	21190.17	136409.28	75977.18	60432.1	137184.4	100280.6	36903.84
Education Fund	806.65	2128.76	-1322.11	1849.3	2091.25	-241.95	750.19	1246.45	-496.26
Nutritious Noon Meal programme fund	67683.04	58578.82	9104.22	68535.95			34841.27		
State Welfare Fund	105273.05	97095.24	8177.81	87572.38	74831.31	12741.07	164586.1	148405.1	16181.02
NABARD	2199.54	2308.71	-109.17	1572.84	1606.62	-33.78	1963.41	2122.87	-159.46
Central Financed Schemes	31439.38	27043.1	4396.28	30693.9			41735.7		
Total	303484.55	262047.4	41437.2	326633.65	245137.2	81496.46	381061.2	329169.9	51891.27

Accounts	2013-14			2014-15		
	Receipts	Expenditure	Surplus / Deficit	Receipts	Expenditure	Surplus / Deficit
General Fund	186536.8	146798.9	39737.95	190545.7	169510.4	21035.3
Education Fund	1508.02	1734.15	-226.13	865.67	709.4	156.27
Nutritious Noon Meal programme fund	32366.18	32508.81	-142.63	35549.99	35391.77	158.22
State Welfare Fund	172831	173143.9	-312.84	146273.8	143218.1	3055.75
NABARD	2310.88	2600.17	-289.29	2328.45	2824.61	-496.16
Central Financed Schemes	57041.59	53882.02	3159.57	39308.49	36642.38	2666.11
Total	452594.5	410667.9	41926.63	414872.1	388296.6	26575.49

Source : State Finance Commission

Accounts	2010-11			2011-12			2012-13		
	Receipts	Expenditure	Surplus / Deficit	Receipts	Expenditure	Surplus / Deficit	Receipts	Expenditure	Surplus / Deficit
General fund	169183	145606	23577	207779	169847	37932	253393	226234	27159
Earmarked Fund	55163	38562	16601	73451	40599	32852	74750	57426	17324
Scheme Fund	95172	82896	12276	85134	65686	19448	143668	149219	-5551
MGNREGS	237327	232338	4989	328018	289569	38449	402723	381091	21632
RHS	89811	60599	29212	49182	75156	-25974	23747	32367	-8620
CMSPGHS	4293	2144	2149	22708	14214	8494	107697	101673	6024
Total	650949	562145	88804	766272	655071	111201	1005978	948010	57968

Accounts	2013-14			2014-15		
	Receipts	Expenditure	Surplus / Deficit	Receipts	Expenditure	Surplus / Deficit
General fund	277642	267687	9955	289267	293292	-4025
Earmarked Fund	101533	117527	-15994	119705	87579	32126
Scheme Fund	163720	144339	19381	136305	126649	9656
MGNREGS	310688	318382	-7694	225328	221812	3516
RHS	9540	13769	-4229	5470	9150	-3680
CMSPGHS	95176	96138	-962	104665	118654	-13989
Total	958299	957842	457	880740	857136	23604

Source : State Finance Commission

District panchayat (Rs. in lakhs)

	2010-11	2011-12	2012-13	2013-14	2014-15
Receipts	9581.41	19785.48	23168.81	27457.16	22315.71
Expenditure	3273.14	4273.14	8171.28	9662.47	9125.41
Surplus / deficit	6308.27	15512.34	14997.53	17794.69	13190.3

Panchayat Union Receipts (Excluding Opening Balance)

(Rs. in lakhs)

Accounts	2010-11	2011-12	2012-13	2013-14	2014-15
General Fund	96082.89	136409.28	137184.4	186536.8	190545.7
Education Fund	806.65	1849.3	750.19	1508.02	865.67
Nutritious Noon Meal programme fund	67683.04	68535.95	34841.27	32366.18	35549.99
State Welfare Fund	105273.05	87572.38	164586.1	172831	146273.8
NABARD	2199.54	1572.84	1963.41	2310.88	2328.45
Central Financed Schemes	31439.38	30693.9	41735.7	57041.59	39308.49
Total	303484.55	326633.65	381061.2	452594.5	414872.1

Expenditure (Excluding Opening Balance) (Rs. in lakhs)

Accounts	2010-11	2011-12	2012-13	2013-14	2014-15
General Fund	74892.72	75977.18	100280.6	146798.9	169510.4
Education Fund	2128.76	2091.25	1246.45	1734.15	709.4
Nutritious Noon Meal programme fund	58578.82	64565.04	37561.38	32508.81	35391.77
State Welfare Fund	97095.24	74831.31	148405.1	173143.9	143218.1
NABARD	2308.71	1606.62	2122.87	2600.17	2824.61
Central Financed Schemes	27043.1	26065.79	39553.46	53882.02	36642.38
Total	262047.4	245137.2	329169.9	410667.9	388296.6

Panchayat Union Surplus / Deficit (Excluding Opening Balance)

(Rs. in lakhs)

Accounts	2010-11	2011-12	2012-13	2013-14	2014-15
General Fund	21190.17	60432.1	36903.84	39737.95	21035.3
Education Fund	-1322.11	-241.95	-496.26	-226.13	156.27
Nutritious Noon Meal programme fund	9104.22	3970.91	-2720.11	-142.63	158.22
State Welfare Fund	8177.81	12741.07	16181.02	-312.84	3055.75
NABARD	-109.17	-33.78	-159.46	-289.29	-496.16
Central Financed Schemes	4396.28	4628.11	2182.24	3159.57	2666.11
Total	41437.2	81496.46	51891.27	41926.63	26575.49

Panchayat Union Receipts (including Opening Balance)

(Rs. in lakhs)

Accounts	2010-11	2011-12	2012-13	2013-14	2014-15
General Fund	133966.10	176075.76	208205.38	266865.4	311307.56
Education Fund	3182.94	4506.40	2976.53	4042.39	2124.75
Nutritious Noon Meal programme fund	78514.41	82422.96	53503.84	47013.14	50637
State Welfare Fund	123721.5	108767.90	192394.75	205217.20	174351.21
NABARD	2316.12	1694.69	2074.26	2419.52	2436.28
Central Financed Schemes	40445.75	39094.42	52228.03	68859.29	51245.30
Total	382146.8	412562.13	511382.79	594417	592102.10

Expenditure (Rs. in lakhs) (including Opening Balance)

Accounts	2010-11	2011-12	2012-13	2013-14	2014-15
General Fund	106121.58	131726.92	165157.31	218720.84	240769.28
Education Fund	3546.11	3429.48	2851.23	3354.63	1800.25
Nutritious Noon Meal programme fund	71042.39	83295.92	51845.30	47330.81	50246.8
State Welfare Fund	99487.57	77883.56	151682.13	176305.7	145666.11
NABARD	2429.87	1722.99	2228.75	2704.69	2979.54
Central Financed Schemes	36055.55	37332.77	52754.69	68609.61	49750.57
Total	318683.07	335391.64	426519.41	517026.28	491212.55

Panchayat Union Surplus / Deficit (Rs. in lakhs) (including Opening Balance)

Accounts	2010-11	2011-12	2012-13	2013-14	2014-15
General Fund	27844.52	44348.84	43048.07	48144.56	70538.28
Education Fund	-363.17	1076.92	125.3	687.76	324.5
Nutritious Noon Meal programme fund	7472.02	-872.96	1658.54	-317.67	390.2
State Welfare Fund	24233.93	30884.34	40712.62	28911.5	28685.1
NABARD	-113.75	-28.3	-154.49	-285.17	-543.26
Central Financed Schemes	4390.2	1761.65	-526.66	249.68	1494.73
Total	63463.75	77170.49	84863.38	77390.66	100889.6

Village Panchayat Receipts

(Rs. in lakhs)

	2010-11	2011-12	2012-13	2013-14	2014-15
General fund	169183	207779	253393	277642	289267
Earmarked Fund	55163	73451	74750	101533	119705
Scheme Fund	95172	85134	143668	163720	136305
MGNREGS	237327	328018	402723	310688	225328
RHS	89811	49182	23747	9540	5470
CMSPGHS	4293	22708	107697	95176	104665
Total	650949	766272	1005978	958299	880740

Village Panchayat Expenditure

(Rs. in lakhs)

Accounts	2010-11	2011-12	2012-13	2013-14	2014-15
General fund	145606	169847	226234	267687	293292
Earmarked Fund	38562	40599	57426	117527	87579
Scheme Fund	82896	65686	149219	144339	126649
MGNREGS	232338	289569	381091	318382	221812
RHS	60599	75156	32367	13769	9150
CMSPGHS	2144	14214	101673	96138	118654
Total	562145	655071	948010	957842	857136

Village Panchayat Surplus / Deficit

(Rs. in lakhs)

Accounts	2010-11	2011-12	2012-13	2013-14	2014-15
General fund	23577	37932	27159	9955	-4025
Earmarked Fund	16601	32852	17324	-15994	32126
Scheme Fund	12276	19448	-5551	19381	9656
MGNREGS	4989	38449	21632	-7694	3516
RHS	29212	-25974	-8620	-4229	-3680
CMSPGHS	2149	8494	6024	-962	-13989
Total	88804	111201	57968	457	23604

Village Panchayat Receipts- General Fund (Account I) Head wise

(Rs. in lakhs)

Head	2010-11	2011-12	2012-13	2013-14	2014-15
Tax Revenue	18600	21900	25869	30185	35781
Assigned Revenue	39067	25159	33785	26552	37682
Govt Grants	89218	135309	163043	184070	160206
Non Tax Revenue	16326	19023	22811	24470	27629
Amt transferred from CMDA	78	184	166	179	255
Amt transferred from DTCP	53	44	32	27	74
Miscellaneous Revenue	2028	2105	2859	5863	21475
Deposits	3813	4055	4828	6296	6165
Total	169183	207779	253393	277642	289267

Source : State Finance Commission

Village Panchayat Expenditure General Fund (Account I) Head wise

(Rs. in lakhs)

Head	2010-11	2011-12	2012-13	2013-14	2014-15
General Administration (excluding salary)	10903	10546	12545	13484	13397
Salary	24951	26143	28097	31063	34898
Electricity charge	5726	7819	10529	13857	13502
Maintenance Expenditure	66161	79182	105970	121661	128630
Capital expenditure	34388	43150	65048	82895	97580
Deposits	3477	3007	4045	4727	5285
Total	145606	169847	226234	267687	293292

Source : State Finance Commission

Panchayat Union Receipts –General Fund (Account I) Head wise

(Rs. in lakhs)

Head	2010-11	2011-12	2012-13	2013-14	2014-15
Assigned Revenue	4301.49	10643.52	12601.59	9394.61	21603.92
Non Tax revenue	10157.3	11037.97	13370.66	16303.58	17586.92
SFC	61981.25	87682.72	88510.19	130668.2	118194.2
other grants	3893.65	3164.4	3091.43	3529.13	4150.65
others	15749.2	23880.67	19610.57	26641.32	29010.02
Total	96082.89	136409.3	137184.44	186536.8	190545.7

Panchayat Union Expenditure – General Fund (Account I)

(Rs. in lakhs)

Head	2010-11	2011-12	2012-13	2013-14	2014-15
General Administration (excluding Salary)	9273.09	9303.37	10255.35	12598.29	15334.24
Salary	9211.06	10002.08	9993.82	11501.35	12377.75
Capital Expenditure	33181.06	32020.04	50349.12	76273.89	89872.97
Maintenance expenditure	9280.48	9399.29	12851.71	19899.39	21146.51
Drinking Water	1328.69	1019.69	1004.84	1487.31	4241.14
Medical / Public Health	1299.55	1252.29	1413.28	2134.01	2550.37
Deposits	3613.62	3426.36	4634.37	5655.19	7640.26
Loans	304.18	400.59	401.61	689.92	629.57
Advances	7400.99	9153.47	9376.5	16559.5	15717.58
Total	74892.72	75977.18	100280.6	146798.85	169510.4

District Panchayat Receipts – Account I Head wise

(Rs. in lakhs)

DP revenue	2010-11	2011-12	2012-13	2013-14	2014-15
SFC	7494.1	17214.93	20002.9	24394.61	19024.42
Revenue from Assets	27.32	17.77	11.83	13.2	15.96
Interest on Deposits	59.7	117.49	312.65	338.91	326.32
Award from Central / State Govt	0	0	0	40.07	50
Others	2000.29	2435.29	2841.43	2670.37	2899.01
Total	9581.41	19785.48	23168.81	27457.16	22315.71

District Panchayat Expenditure Account –I Head wise

(Rs. in lakhs)

DP Expend	2010-11	2011-12	2012-13	2013-14	2014-15
Excluding Salary	199.48	245.49	334.51	303.52	261.55
Salary	391.86	429.55	484.37	569.12	604.52
Amt trans to PU	1826.8	2658.24	5347.1	7010.69	6438.9
Amt trans to VP	777.17	938.32	2004.67	1778.51	1560.97
Other dept	77.5	0	0	0	259
Loans	0.33	1.54	0.63	0.63	0.47
Total	3273.14	4273.14	8171.28	9662.47	9125.41

Panchayat Union Wise Administrative Expenditure and Total Expenditure in Account 1

S.No	Panchayat Union	District	Administrative Expenditure								Total Expenditure				
			2010-11	2011-12	2012-13	2013-14	2014-15	2010-11	2011-12	2012-13	2013-14	2014-15			
			44.5	31.39	35.32	54.56	66.73	299.54	201.84	294.9	311.74	481.63			
42.91	65.51	37.54	59.58	117.36	143.68	181.73	169.84	386.79	513.59						
32.85	34.61	31.58	35.17	39.78	67.67	83.86	103.51	128.28	157.32						
48.95	65.24	87.42	90.99	85.05	246.78	223.18	357.94	251.96	134.8						
44.97	38.92	46.78	53.35	67.03	275.05	245.81	426.87	415.58	449.71						
38.22	37.54	39.59	51.37	67.65	187.35	191.33	161.05	320.51	347.81						
45.53	49.65	46.94	46.53	49.61	377.1	424.08	489.54	523.76	543.41						
47.14	46.89	45.01	62.96	91.69	145.67	125.09	442.61	233.1	187.61						
47.11	67.69	48.8	48	57.35	164.6	169.83	206.1	262.36	891.99						
42.4	59.25	63.43	54.29	129.2	185.83	203.73	235.76	359.69	439.63						
42.03	42.93	43.24	64.6	58.89	368.42	220.82	414.44	547.7	449.4						
28.86	33.83	31.73	54.93	69.3	144.63	259.74	273.08	333.76	286.97						
39.06	52.7	35.79	94.79	52.52	71.67	85.8	69.67	174.81	168.22						
35.94	61.39	41.68	98.36	74.45	205.91	151.89	135.83	360.6	235.81						
46.03	77.71	87.31	49.42	60.08	202.68	168.49	221.16	240.48	278.52						
47.41	50.92	52	52.47	50.62	235.14	235.04	149.73	458.69	443.83						
34.18	31.56	38.65	34.07	38.73	223.07	142.72	191.02	245.58	380.91						
44.04	51.61	52.19	59.26	60.52	342.94	398.18	400.43	404.28	520.4						
120.48	48.39	62.94	174.22	186.9	339.03	173.78	179.92	501.45	478.53						
29.01	42.14	40.45	31.44	60.5	60.88	61.2	78.03	133.64	115.19						
66.61	56.04	102.1	348.09	296.91	172.13	120.96	241.5	852.01	677.98						
45	79.73	53.27	63.28	138.64	149.18	247.44	158.43	333.1	549.35						
30.93	31.83	25.37	53.36	68.15	148.73	158.94	218.42	371.36	345.24						
24.41	52.86	34.68	34.41	33.76	89.45	133.79	156.32	214.78	204.41						
49.73	47.8	63.39	82.88	204.34	264.92	235.64	455.61	859.16	917.66						

26	Ellapuram	Tiruvallur	58.19	62.4	58.17	60.34	70.13	191.35	115.14	99.64	262.08	236.99
27	Poonamallee	Tiruvallur	49.68	58.74	66.59	76.46	74.5	327.25	179.57	344.09	551.15	464.12
28	Cuddalore	Cuddalore	96.48	110.13	88.16	60.59	63.39	199.08	212.9	321.71	282.87	380.78
29	Annagramam	Cuddalore	14.54	46.29	61.69	84.94	107.72	173.76	155.14	206.33	289.3	399.82
30	Panruti	Cuddalore	19.14	67.3	62.27	80.98	71.77	93.41	182.55	157.64	332.24	352.78
31	Kurinjipadi	Cuddalore	17.09	38.72	25.91	42.12	37.28	25.35	51.95	36.67	51.74	47.13
32	Kattumannar Koil	Cuddalore	39.95	72.14	36.31	46.03	53.21	281.16	198.17	231.48	566.92	755.85
33	Kumaratchi	Cuddalore	51.04	57.56	54.22	56.21	60.07	304.63	239.53	302.61	715.67	847.86
34	Keerapalayam	Cuddalore	32.58	33.04	69.53	68.71	69.96	267.3	182.88	214.9	455.91	750.78
35	Melbhuvanagiri	Cuddalore	39.17	40.28	46.71	36.88	68.21	256.31	219.89	434.02	157	106.05
36	Parangipettai	Cuddalore	104.45	72.23	84.49	207.92	69.56	129.37	113.42	290.12	336.14	267.55
37	Vridhachalam	Cuddalore	36.72	38.84	38.1	47.22	36.09	222.18	243.97	277.94	395.13	352.68
38	Kammapuram	Cuddalore	34.95	59.68	41.92	42.38	49.86	102.69	172.63	245.54	247.44	369.09
39	Nallur	Cuddalore	37.03	64.77	39.57	46.9	59.41	139.73	152.82	166.97	302.09	305.23
40	Mangalur	Cuddalore	62.71	62.48	128.79	118.17	254.78	126.71	200.66	322.03	460.75	644.56
41	Tirukoilur	Villupuram	41.2	43.65	51.61	48.6	66.3	164.85	143.75	177.01	560	387.3
42	Mugaiyur	Villupuram	33.23	42.1	39.66	52.7	50.38	137.48	146.67	227.55	270.41	548.5
43	T.V. Nallur	Villupuram	43.89	45.15	53	66.47	73.05	249.62	293.3	335.82	217.67	370.78
44	Tirunavalur	Villupuram	44.71	68.92	54.95	73.67	56.92	106.2	167.27	169.09	326.43	243.7
45	Ulundurpet	Villupuram	55.46	54.5	72.05	71.68	85.9	148.44	224.03	237.88	319.12	398.84
46	Kanai	Villupuram	28.16	31.82	37.18	50.2	37.48	136.67	126.37	374.28	429.27	721.81
47	Koliyanur	Villupuram	40.35	32.53	38.22	39.67	45.06	250	259.5	646.4	938.75	1073.09
48	Kandamangalam	Villupuram	24.4	34.9	43.83	35.48	53.49	236.45	192.51	296.11	355.07	401.48
49	Vikkiravandi	Villupuram	38.49	29.89	42.92	50.99	43.39	506.31	257.29	331.69	582.7	498.21
50	Oiakkur	Villupuram	33.02	92.84	39.11	21.73	9.11	122.58	193.43	305.92	395.19	342.35
51	Mailam	Villupuram	52.08	33.62	42.9	54.26	58.87	215.19	153.07	156.56	433.54	396.26
52	Merkanam	Villupuram	41.24	33.25	38.74	45.18	45.19	173.17	172.59	137.56	334.19	383.06
53	Vanur	Villupuram	38.65	60.05	47.11	57.29	53.85	147.92	141.16	131.4	347.35	521.61

54	Gingee	Villupuram	51.33	80.01	46.72	89.9	136.35	325.19	241.81	359.43	503.89	693.69
55	Vallam	Villupuram	47.92	37.9	42.19	44.85	45.41	233.74	114.01	209.84	274.23	405.6
56	Melmalayanur	Villupuram	42.36	44.93	49.99	71.09	63.16	86.85	97.18	427.83	466.91	425.5
57	Kallakurichi	Villupuram	45.72	75.19	73.11	63.56	82.25	334.14	187.87	256.98	490.55	454.65
58	Chinnasalem	Villupuram	26.6	30.02	58.89	47.69	50.7	65.68	56.05	155.06	126.31	326.33
59	Rishivandiyam	Villupuram	51.93	38.3	51.9	80.64	65.16	114.4	97.86	193.85	504.36	402.96
60	Sankarapuram	Villupuram	38.25	61.73	50.57	51.73	75.15	282.73	395.56	489.69	605.05	567.05
61	Thiyagadurgam	Villupuram	32.03	40.46	41.14	55.38	48.6	91.81	152.02	182.52	337.53	326.77
62	Kalrayan Hills	Villupuram	80.07	72.25	95.58	144.25	113.1	182.54	166.75	269.51	547.1	441.02
63	Vellore	Vellore	42.51	49.6	55.09	59.2	68.94	179.44	178.39	186.2	224	368.94
64	Kaniyambadi	Vellore	41.65	44.64	44.4	77.37	58.28	120.11	112.57	132.3	341.35	373.25
65	Anaicut	Vellore	34.44	36.7	37.12	44.31	48	96.91	178.72	154.24	164.17	310.4
66	Madhanur	Vellore	24.27	31.05	28.13	27.31	44.27	163.67	199.3	246.14	237.47	497.73
67	Katpadi	Vellore	148.85	42.3	61.93	85.6	52.72	246.7	260.15	317.79	561.99	261.39
68	K.V. Kuppam	Vellore	130.93	45.07	32.31	57	61.77	243.65	133.68	186.6	429.88	460.03
69	Gudiyatham	Vellore	45.16	40.56	53.92	50.49	53.26	267.24	180.6	271.06	601.61	604.78
70	Pernambet	Vellore	225.96	233.61	131.03	33.63	72.58	457.07	447.31	513.75	735.38	682.04
71	Walajah	Vellore	49.58	43.71	104.29	56.75	44.62	84.36	72.35	187.48	239.94	237.17
72	Sholinghur	Vellore	40.09	48.99	40.43	53.11	36.97	245.52	190.35	230.22	309.2	648.16
73	Arakonam	Vellore	40.93	41.18	43.8	36.36	42.54	180.86	148.23	235.39	209.92	469.69
74	Nemili	Vellore	30.81	61.5	74.15	83.41	82.37	161.59	183.73	125.64	425.36	349.54
75	Kaveripakkam	Vellore	45.41	46.42	48.63	42.1	67.55	277.99	146.32	149	202.12	343.54
76	Arcot	Vellore	50.96	62.79	52.84	37.01	72.48	213.24	164.96	363.7	706	706.35
77	Thimiri	Vellore	34.65	37.65	153.28	51.99	0	378.28	67.54	197.53	72.09	0
78	Thirupathur	Vellore	118.42	60.83	62.32	90.66	95.91	345.27	169.14	497.93	649.34	487.04
79	Jolarpet	Vellore	33.85	35.34	34.74	45.14	48.45	76.46	77.11	35.66	556.9	444.83
80	Kandhili	Vellore	37.92	92.43	39.13	54.98	66.19	161.04	169.14	277.79	559.45	482.34
81	Natrapalli	Vellore	80.35	49.36	96.05	42.65	49.1	278.3	219.54	387.65	135.98	471.08

S2	Alangayam	Vellore	92.79	56.27	55.52	39.02	65.63	279.9	223.4	417.19	403.06	632.6
83	Tiruvannamalai	Tiruvannamalai	30.05	34.62	33.49	38.64	37.08	117.23	125.04	194.89	248	260.31
84	Kilpennathur	Tiruvannamalai	39.43	39.59	44.35	40.27	38.69	145.53	244.42	344.81	410.57	341.49
85	Thurinjapuram	Tiruvannamalai	34.54	20.01	43.69	48.26	60.99	34.96	21.99	45.37	50.9	63.47
86	Polur	Tiruvannamalai	27.78	29.58	17.29	34.3	42.09	101.23	188.44	33.55	65.33	132.19
87	Kalasapakkam	Tiruvannamalai	29.06	35.55	66.43	113.7	84.27	85.62	141.27	158.13	450.85	583.25
88	Chetpet	Tiruvannamalai	32.52	33.91	44.12	47.36	58.95	333.18	280.14	343.73	377.75	339.15
89	Chengam	Tiruvannamalai	35.49	37.58	36.55	35.34	42.89	91.49	195.71	254.44	513.31	343.28
90	Pudupalayam	Tiruvannamalai	29.29	32.59	15.51	29.03	37.39	183.3	225.75	264.7	557.18	424.83
91	Thandarampet	Tiruvannamalai	27.75	33.43	38.67	55.04	69.7	180.39	287.44	232.4	635.59	242.94
92	Jawadhu Hills	Tiruvannamalai	50.06	56.15	62.84	77.24	74.25	379.3	386	398.67	651.45	947.83
93	Cheygar	Tiruvannamalai	38.06	44.01	45.24	58.01	45.29	210.39	170.37	377.63	636.48	504.21
94	Anakkavoor	Tiruvannamalai	30.75	24.97	31.96	76.01	79.25	101	112.41	147.39	308.92	368.45
95	Vembakkam	Tiruvannamalai	26.63	50.48	54.78	51.08	68.43	216.93	324.53	379.4	303.3	385.39
96	Vandavasi	Tiruvannamalai	57.25	83.61	79.31	65.38	60.4	148.69	223.99	170.05	377.94	417.01
97	Thellar	Tiruvannamalai	51.3	50.38	39.44	77.89	51.9	266.39	271.01	307.18	498.44	798.92
98	Pernamallur	Tiruvannamalai	44.75	38.42	32.16	64.18	54.32	467.26	188.02	254.59	300.31	291.17
99	Arni	Tiruvannamalai	42.13	34.67	42.92	62.01	50.03	130.98	85.23	167.66	322.21	215.54
100	West Arni	Tiruvannamalai	43.56	38.93	45.9	42.88	44.94	145.68	172.24	252.39	301.1	442.63
101	Salem	Salem	30.41	44.96	60.41	58.23	70.06	226.14	168.57	414.8	317.51	333
102	Veerapandy	Salem	42.86	77.73	54.42	45.78	47.33	169.81	128.11	253.08	174.63	181.8
103	Panamarathupatti	Salem	32.21	32.35	31.05	37.14	37.5	110.34	165.96	210.4	220.29	186.8
104	Ayothiyapattinam	Salem	34.74	31.57	36.1	38.1	46.71	128.98	124.86	161.68	430.42	538.66
105	Valapady	Salem	34.08	50.84	32.05	142.51	50.38	136.17	160.25	134.38	511.5	317.22
106	Yercaud	Salem	42.21	35.74	48.93	49.27	61.86	123.02	143.81	214.71	360.44	478.49
107	P.N.Palayam	Salem	38.04	44.44	98.62	55.91	111.75	177.6	168.45	390.77	313.55	844.67
108	Attur	Salem	47.73	46.98	42.87	85.92	44.93	227.32	143.65	266.29	411.22	252.88
109	Gangavalli	Salem	24.79	21.42	32.82	31.03	32.68	145.3	115.71	78.28	98.73	249.1

110	Thalaivasal	Salem	28.45	24.15	22.5	30.51	27.14	56.03	57.8	95.01	248.48	134.26
111	Kolathur	Salem	44.88	53.1	46.17	64.98	51.38	113.74	268.72	346.09	430.14	648.03
112	Nangavalli	Salem	52.98	48.66	35.48	47.05	71.09	219.75	301.68	611.25	819.6	514.62
113	Mecheri	Salem	25.95	30.23	38.37	41.24	44.98	156.61	221.28	146.09	355.43	431.75
114	Omalar	Salem	31.08	25.26	30.47	37.56	31.13	153.22	164.98	264.65	231.54	133.46
115	Tharamangalam	Salem	30.79	42.91	39.71	43	53.68	144.84	256.86	227.51	210.94	313.84
116	Kadayaampatti	Salem	40.16	66.45	64.08	71.17	66.98	224.07	236.02	235.7	315.53	279.56
117	Sankari	Salem	29.42	91.98	49.41	108.24	69.06	203.13	293.26	295.3	478.92	405.34
118	Idappady	Salem	47.98	53.95	59.51	36.11	40.38	151.56	288.94	345.34	549.9	326.43
119	Konganapuram	Salem	49.13	43.11	41.85	51.42	59	161.25	187.82	175.61	342.01	399.59
120	Mac. Choultry	Salem	37.74	37.38	41.38	42.76	57.34	327.28	435.38	477.91	607.48	994.79
121	Elachipalayam	NAMAKKAL	90.72	166.06	96.52	144.76	149.96	150.26	403	469.11	502.92	612.82
122	Erumapatty	Namakkal	61.1	46.89	51.55	86.84	97.58	190.61	232.63	296.89	459.3	472.76
123	Kabilarmalai	Namakkal	45.2	50.73	45.32	52.92	75.36	216.25	1061.7	433.96	478.72	534.02
124	Kollihills	Namakkal	49.52	48.41	44.03	54.92	48.52	206.07	339.12	229.16	295.87	284.56
125	Mallasamudram	Namakkal	40.29	27.24	26.54	67.21	62.91	122.93	27.24	44.39	179.78	400.78
126	Mohanur	Namakkal	41.45	38.73	20.98	49.02	60.47	202.91	172.68	215.87	257.46	598.54
127	Namakkal	Namakkal	32.73	46.44	47.4	49.77	61.01	186.14	150.26	200.78	296.74	448.01
128	Namagripet	Namakkal	49.14	42.93	39.95	52.03	151.15	229.36	261.81	236.56	450.43	433.4
129	Puduchatram	Namakkal	52.95	59.17	63.23	86.56	88.9	534.58	534.59	879.86	1631.31	1212.99
130	Paramathy	Namakkal	22.24	27.51	90.1	37.02	27.81	140.02	87.61	239.59	162.8	223.78
131	Pallipalayam	Namakkal	47.3	52.05	63	59.51	100.59	119.99	252.69	207.26	295.81	511.86
132	Rasipuram	Namakkal	20.07	0	30.1	27.14	51.13	267.22	340.57	273.84	114.21	118.15
133	Sendamangalam	Namakkal	71.65	84.21	49.82	190.86	289.43	331.17	206.48	136.81	393.13	568.42
134	Tiruchengode	Namakkal	33.64	45.18	56.23	61.59	63.99	83.24	107.02	216.2	220.08	299.86
135	Vennandur	Namakkal	169.01	55.01	106.94	26.15	131.43	385.6	148.44	231.66	135.6	522
136	Dharmapuri	Dharmapuri	31.92	28.69	28.52	41.61	45.72	110.06	44.15	30.23	43.41	55.86
137	Nallampalli	Dharmapuri	38.39	62.81	28.86	40.57	57.36	136.61	193.89	220.21	93.67	226.8

138	Pennagaram	Dharmapuri	23.86	29.57	38.18	44.04	55.36	147.25	161.9	313.98	757.4	672.09
139	Harur	Dharmapuri	36.95	36.72	30.48	47.95	73.67	301.49	95.35	206.81	402.39	649.25
140	Morappur	Dharmapuri	29.74	34.47	36.87	41.53	46.99	101.45	116.15	135.41	132.22	121.87
141	Pappireddipatti	Dharmapuri	28.8	22.59	40.38	44.11	44.45	328.73	22.59	121.04	531.78	144.64
142	Karimangalam	Dharmapuri	52.08	55.01	56.08	80.03	65.62	313.2	162.55	434.44	535.56	567.97
143	Palacode	Dharmapuri	72.84	54.81	55.37	121.67	118.93	271.21	299.22	165.44	393.38	512.18
144	Erode	Erode	42.16	46.71	41.57	54.82	103.48	195.44	84.18	121.98	180.81	165.27
145	Modakkuruchi	Erode	38.81	68.12	49.44	49.24	81.67	249.27	374.79	520.24	513.72	578.5
146	Kodumudi	Erode	29.08	26.4	36.53	44.19	54.21	199.59	246.07	291	549.27	664.48
147	Perundurai	Erode	91.35	70.2	45.66	60.19	42.77	210	204.64	327.12	359.13	498.86
148	Chennimalai	Erode	41.67	34.89	44.71	50.84	49.01	103.08	106.71	169.76	507.02	473.14
149	Ammapet	Erode	35.35	51.26	58.88	67.58	113.82	212.53	163.03	233.12	311.42	551.08
150	Anthiyur	Erode	31.67	36.46	53.86	43.19	74.06	242.13	199.08	409.39	877.51	745.06
151	Bhavani	Erode	41.77	49.22	91.03	47.2	102.52	176.76	222.55	358	469.77	645.26
152	Gobi	Erode	38.67	41.21	43.3	47.79	64.4	226.68	251.62	325.97	254.4	432.36
153	Nambiyur	Erode	88.62	50.06	134.66	126.19	45.56	294.81	297.88	448.47	588.15	1149.23
154	T.N. Palayam	Erode	71.53	39.89	35.44	36.66	65.88	218.42	212.26	365.82	698.93	950.45
155	Sathy	Erode	170.1	69.43	84.67	88.28	0.3	304.81	263.31	356.51	703.12	446.25
156	Bhavanisagar	Erode	52.95	78.2	44.47	72.74	387.35	129.45	172.88	180.05	174.11	571.13
157	Talavadi	Erode	37.98	43.6	49.31	66.67	54.57	283.97	233.98	368.84	649.15	751.99
158	Karamadai	Coimbatore	45.84	48.43	64.89	47.22	64.86	59.64	57.34	80.1	51.95	84.41
159	Madukkarai	Coimbatore	59.23	57.8	49.32	62.81	73.24	281.4	348.51	418.76	747.26	540.17
160	P.N.Palayam	Coimbatore	36.9	93.87	70.67	93.72	339.27	290.51	342.81	374.39	689.14	919.31
161	S.S.Kulam	Coimbatore	31.26	36.95	43.94	41.92	64.94	125.38	138.82	158.9	248.52	259.31
162	Thondamuthur	Coimbatore	55.63	56.48	65.64	84.46	78.22	303.45	214.52	217.24	385.07	552.85
163	Anaimalai	Coimbatore	54.94	41.85	39.12	65.94	379.24	162.57	214.59	359.01	88.66	835.47
164	Kinathukadavu	Coimbatore	41.34	34.57	57.25	57.83	52.73	161.8	151.34	375.33	659.74	279.42
165	Pollachi(N)	Coimbatore	42.43	38.54	85.52	47.3	47.92	242.8	293.5	581.66	614.99	540.55

166	Pollachi(S)	Coimbatore	62.92	80.88	55.17	71.31	148.01	213.6	180.16	219.38	375.74	460.65
167	Annur	Coimbatore	35.97	38.31	45.22	47.34	64.3	169.1	176.86	207.83	192.56	184.09
168	Sulur	Coimbatore	49.59	70.96	58.48	54.65	101.05	182.69	174.26	187.83	312.96	695.14
169	Sultanpet	Coimbatore	27.21	24.33	30.08	31.35	49.58	460.68	203.37	237.99	373.69	611.48
170	Udhagai	The Nilgiris	43	43.36	45.4	39.94	53.89	205.18	208.7	243.45	323.68	315.04
171	Coonoor	The Nilgiris	1041.29	41.87	46.92	48.36	51.54	1234.37	441.35	182.48	436.82	486.58
172	Kotagiri	The Nilgiris	28.98	45.23	48.4	43.7	63.37	312.36	152.67	416.62	1131.46	1203.87
173	Gudalur	The Nilgiris	37.12	37.55	39.12	42.45	46.77	123.95	154.65	397.77	361.24	343.89
174	Thanjavur	Thanjavur	48.55	50.01	69.41	46.9	52.69	210.29	257.06	399.32	469.49	546.57
175	Budalur	Thanjavur	48.16	50.72	71.17	39.34	67.7	257.07	380.04	496	552.96	696.36
176	Thiruvaiyaru	Thanjavur	48.64	70.43	71	66.81	78.81	191.44	265.48	347.45	494.89	529.68
177	Orathanadu	Thanjavur	28.43	15.47	17.66	25.64	29.29	86.59	163.34	232.06	469.23	209.42
178	Thiruvonam	Thanjavur	43.09	56.57	57.51	149.76	98.23	267.56	251.7	615.51	643.72	478.34
179	Kumbakonam	Thanjavur	28.44	27.64	104.33	73.46	48.92	202.46	343.62	259.26	336.51	200.8
180	Thiruvaidaimarudur	Thanjavur	48.5	38.67	44.79	48.63	69.99	184.37	96.98	325.71	319.17	218.75
181	Thiruppanandal	Thanjavur	53.08	40.86	68.33	72.11	57.52	138.93	141.03	203.81	409.11	508.1
182	Papanasam	Thanjavur	31.52	31.15	74.63	173.62	111.84	263.52	252.19	375.51	648.25	553.31
183	Ammapet	Thanjavur	48.51	54.66	39.4	58.89	73.45	48.82	62.95	62.62	95.48	325.9
184	Pattukkottai	Thanjavur	81.08	327.34	280.75	450.37	704.25	274	1534.67	638.94	878.86	1151.5
185	Madukkur	Thanjavur	37.52	49.24	51.19	54.71	80.06	355.18	410.45	446.24	671.99	703.04
186	Peravurani	Thanjavur	53.96	35.13	42.69	59.52	59.74	189.53	208.01	196.37	396.34	358.04
187	Sethubavachatram	Thanjavur	42.99	50.82	46.9	27.88	70.22	42.99	50.82	46.9	27.88	3430.8
188	Nagapattinam	Nagapattinam	39.41	37.96	44.54	59.33	56.33	105.7	144.16	254.22	279.32	385.06
189	Keelaiyur	Nagapattinam	26.45	29.7	43.02	37.11	37.18	112.51	174.04	273.5	464.39	330.57
190	Kilivelur	Nagapattinam	35.84	67.18	77.96	95.19	143.15	240.59	261.17	406.72	582.24	673.43
191	Thirumarugal	Nagapattinam	62.82	46.37	86.09	98.11	192.54	193.74	222.02	287.6	351.45	570.34
192	Thalainayar	Nagapattinam	55.26	65.06	49.93	45.04	82.58	174.4	258.26	287.39	350.94	236.37
193	Vedaranyam	Nagapattinam	49.41	51.1	53.34	44.8	47.24	145.65	151.02	327.4	446.76	309.22

194	Mayiladuthurai	Nagapattinam	44.6	52.1	59.1	47.7	101.6	243.5	115.2	280.8	276.6	331.7
195	Kuthalam	Nagapattinam	125.97	163.52	197.46	210.83	231.45	338.28	468.83	480.02	581.2	615.05
196	Sembanarkoil	Nagapattinam	32.81	41.56	40.99	48.49	53.02	207.34	183.85	209.82	341.07	829.24
197	Sirkali	Nagapattinam	45.9	46.6	49.16	49.96	58.21	45.9	46.6	49.16	49.96	58.21
198	Kollidam	Nagapattinam	32.65	28.49	33.14	35.04	33.9	85.94	97	188.66	133.72	180.25
199	Valangaiman	Tiruvarur	27.87	27.64	28.74	29.22	24.19	125.92	163.62	190.86	241.23	251.54
200	Nannilam	Tiruvarur	45.22	42.13	49.81	65.95	78.15	169.56	125.15	201.7	426.9	411.09
201	Kudavaasal	Tiruvarur	31.3	50.03	54.9	71.55	55.03	225.01	283.55	397.67	616.66	605.86
202	Thiruvarur	Tiruvarur	28.55	25.05	37.76	40.11	42.01	72.67	132.09	138.01	151.11	210.03
203	Koradacheri	Tiruvarur	24.98	68.01	30.49	44.24	47.09	33.88	76.95	40.49	53.41	59.22
204	Mannargudi	Tiruvarur	32.61	26.91	31.21	33.87	34.47	212.29	205.68	249.89	449.45	427.46
205	Needamangalam	Tiruvarur	73.11	30.03	63.67	75.23	82.82	219.93	187.84	208.67	509.72	493.32
206	Kottur	Tiruvarur	59.33	31.7	52.47	165.16	126.25	238.77	216.53	202.75	839.21	721.95
207	Thiruthuraiipoondi	Tiruvarur	42.63	57.41	45.92	44.25	47.17	276.06	216.45	355.75	313.98	437.08
208	Muthupettai	Tiruvarur	43.72	48	56.42	62.46	56.43	164.4	158.51	197.5	225.06	243.9
209	Andhanallur	Tiruchirappalli	45.14	43.57	47.15	57.95	55.2	151.4	199.57	261.89	502.93	447
210	Manikandam	Tiruchirappalli	19.48	26.29	28.18	42.7	65.98	132.9	191.89	203.28	200.33	460.37
211	Thiruverambur	Tiruchirappalli	54.25	33.84	37.9	112.21	70.54	187.4	240.79	167.09	446.59	320.89
212	Manapparai	Tiruchirappalli	33.38	32.73	47.26	41.25	55.23	148.67	203.34	265.82	364.35	116.24
213	Marungapuri	Tiruchirappalli	41.27	47.96	49.41	62.81	62.48	187.91	224.91	266.85	269.23	509.68
214	Vaiyampatty	Tiruchirappalli	26.23	30.51	39.24	38.25	40.64	127.79	139.68	157.15	439.64	332.49
215	Lalgudi	Tiruchirappalli	28.74	40.2	40.64	44.55	31.27	104.5	78.4	140.93	258.82	198.2
216	Manachanallur	Tiruchirappalli	42.91	67.64	40.18	56.06	79.1	105.14	194.57	150.51	245.82	597.47
217	Pullampady	Tiruchirappalli	71.63	68.28	41.68	52.11	55.41	136.83	163.41	292.67	454.32	432.68
218	Musiri	Tiruchirappalli	41.09	45.77	42.1	46.77	63.63	135.77	120.16	229.64	320.12	414.63
219	Thottiam	Tiruchirappalli	42.94	37.14	33.36	58.73	63.36	150.86	278.56	203.28	373.7	239.42
220	T.Pet	Tiruchirappalli	48.5	61.14	47.53	99.53	151.02	156.26	258.14	240.81	324.6	423.51
221	Thuraiyur	Tiruchirappalli	43.01	48.45	76.93	87.05	48.97	145.6	137.85	211.45	244.1	236.62

222	Uppiliyapuram	Tiruchirappalli	37.84	50.14	45.56	49.9	56.15	151.52	202.21	242.4	333.05	524.9
223	Karur	Karur	43.22	46.84	44.85	40.76	58.97	342.55	284.12	294.93	779.83	661.63
224	Thanthoni	Karur	27.65	26.24	47.09	40.33	34.93	172.9	188.83	216.59	345.66	385
225	Aravakurichi	Karur	51.07	56.73	74.76	71.99	67.93	247.59	175.32	399.35	486.77	606.52
226	K.Paramathi	Karur	41.87	76.26	65.32	74.14	82.67	197.39	167.86	305.94	525.5	345.78
227	Kulithalai	Karur	50.72	43.84	50.23	48.47	40.83	253.23	220.58	332.83	384.69	567.09
228	Krishnarayapuram	Karur	31.59	38.62	34.69	42.86	40.26	137.47	135.23	121.99	329.73	186.52
229	Kadavur	Karur	18.87	25.2	40.62	65.02	32.85	133.4	154.63	242.13	245	283.17
230	Thogamalai	Karur	42.11	33.31	70.01	215.79	74.26	244.65	237.23	291.66	418.55	292.49
231	Perambalur	Perambalur	42.61	53.56	54.15	93.84	84.45	180.69	247.49	370.89	426.83	725.19
232	Veppanthattai	Perambalur	34.8	35.3	99.03	83.31	83.23	239.3	155.24	185.47	247.31	346.39
233	Alathur	Perambalur	35.49	39.14	36.15	41.9	58.45	103.16	143.57	299.38	241.2	354.14
234	Veppur	Perambalur	49.75	44.78	95.2	72.9	77.63	184.7	122.17	348.81	364.77	285.32
235	Annavasal	Pudukkottai	38.27	67.76	50.47	61.72	60.15	101.41	206.17	265.79	321.54	527.52
236	Arimalam	Pudukkottai	58.88	39.93	36.77	43.13	43.63	91.47	141.15	215.74	323.19	263.45
237	Kunnandarkoil	Pudukkottai	61.7	90.18	42.48	43.09	61.81	67.96	198.17	53.71	612.38	427.47
238	Ponnamaravathi	Pudukkottai	28.95	38.28	40.13	50.22	48.86	176.9	185.72	235.33	454.26	400.4
239	Pudukkottai	Pudukkottai	24.6	23.96	87.18	24.94	36.94	124.91	94.84	158.4	134.09	36.94
240	Thirumayam	Pudukkottai	62.8	91.68	82.57	82.5	184.4	288.48	340.56	428.62	262.72	763.13
241	Viralimalai	Pudukkottai	116.59	86.69	62.57	172.41	159.67	270.54	209.23	163.44	463.36	345.02
242	Arantangi	Pudukkottai	35.49	37.83	47.34	54.75	59.81	80.3	135.09	159.89	186.75	286.53
243	Avudayarkoil	Pudukkottai	38.19	89.66	31.77	49.03	48.15	527.01	256.52	212.57	240.39	292.36
244	Gandarvakottai	Pudukkottai	45.77	66.49	47.23	61.03	90.01	124.81	131.11	203.1	377.39	529.25
245	Karambakkudi	Pudukkottai	65.04	49.84	31.27	78.76	76.4	119.62	73.08	211.59	283.32	357.66
246	Manamalkudi	Pudukkottai	36.64	72.74	42.4	80.28	64.9	267.31	301.96	498.36	486.32	657.74
247	Thiruvarankulam	Pudukkottai	38.97	44.31	35.63	33.61	48.35	71.67	79.35	63.9	104.68	127.55
248	Madurai East	Madurai	59.4	78.08	74.49	51.82	78.54	175.18	251.06	255.33	302.13	416.61
249	Madurai West	Madurai	30.37	29.86	30.66	43.07	79.74	81.75	104.84	134.55	122.29	176.93

250	Thirupparankundram	Madurai	40.87	47.13	61.58	67.5	79.97	192.45	274.81	474.06	476.58	309.46
251	Melur	Madurai	43.62	71.45	57.8	71.02	72.66	168.13	202.75	198.71	535.71	595.08
252	Kottampatti	Madurai	21.95	26.28	41.58	40.31	113.19	109.34	91.24	147.67	230.18	381.26
253	Vadipatti	Madurai	32.2	27.66	43.81	41.56	51.29	235.77	135.19	364.76	418.61	383.62
254	Alanganallur	Madurai	43.54	61.69	61.38	126.74	80.89	210.1	188.65	240.59	526.13	306.18
255	Usilampatti	Madurai	40.93	73.3	37.16	50.14	49.16	76.54	229.85	350.03	342.01	336.31
256	Chellampatti	Madurai	72.05	34.51	59.27	33.64	48.26	249.58	290.38	516.78	535.02	826.41
257	Sedapatti	Madurai	79.92	51.03	58.8	91.08	125.63	204.31	213.09	220.73	324.61	560.3
258	Thirumangalam	Madurai	30.05	86.76	50.93	53.62	50.02	212.3	208.54	242.23	71.06	264.32
259	T.Kallupatty	Madurai	34.62	16	43.02	74.4	46.62	150.35	16	247.73	206.37	2262.26
260	Kallikudi	Madurai	36.56	58	46.41	55.51	89.38	122.11	158.9	337.78	369.31	266.79
261	Andipatti	Theni	35.86	47.05	45.33	40.06	47.24	176.11	200.33	267.61	173.23	213.11
262	K Myladumparai	Theni	34.42	23.49	36.24	36.71	61.14	711.95	257.2	310.13	439.23	678.6
263	Periyakulam	Theni	35.52	68.48	51.81	103.26	146.71	216.53	196.35	92.92	511.75	250.6
264	Theni	Theni	77.59	59.52	118.2	65.6	45.61	231.7	365.54	289.95	230.78	303.71
265	Bodinaickanur	Theni	0	13.6	30.49	13.95	29.2	88.16	73.09	110.6	101.26	323.11
266	Chinnamanur	Theni	29.69	36.47	50.74	116.42	117.99	237.04	169.56	189.78	405.38	293.51
267	Uthamapalayam	Theni	35.67	42.87	69.74	45.16	43.97	445.01	131.53	481.66	300.73	1415.02
268	Cumbum	Theni	38.16	31.85	94.01	51	28.52	247.98	140.01	263.15	399.43	219.76
269	Dindigul	Dindigul	46.95	73.56	52.51	78.23	68.94	184.94	135.43	314.84	477.27	258.63
270	Athoor	Dindigul	44.37	55.6	61.08	65.93	62.48	203.71	261.84	546.52	528.77	650.48
271	Reddiarchatram	Dindigul	34.39	41.82	45.64	52.89	54.27	208.42	199.71	268.89	231.28	398.34
272	Shanarpatti	Dindigul	17.73	22.14	17.44	29.2	19.25	127.13	138.51	117.77	163.23	199.46
273	Natham	Dindigul	124.67	77	45.25	48.49	54.66	180.53	126.67	75.73	330.86	265.5
274	Nilakottai	Dindigul	35.79	31.78	69.44	55.86	60.74	40.74	172.77	259.98	134.79	67.78
275	Batlagundu	Dindigul	58.54	58.1	63.47	78.12	112.23	124.16	73.91	129.08	372.25	221.61
276	Palani	Dindigul	34.03	31.48	57.99	57.06	62.72	180.63	279.79	220.48	549.52	592.14
277	Oddanchatram	Dindigul	27.77	34.43	33.6	33.68	43.31	145.92	196.44	412.1	346.68	404.55

278	Thoppampatty	Dindigul	35.76	39.76	34.31	36.66	41.76	84.62	102.44	142.37	164.44	77.28
279	Vedasandur	Dindigul	18.87	23.01	24.21	27.09	32.87	18.87	23.01	24.21	27.09	32.87
280	Vadamadurai	Dindigul	32.08	39.33	46.41	47.03	48.64	87.89	62.44	92.02	126.3	162.91
281	Guziliamparai	Dindigul	86.58	94.9	152.54	112.95	165.32	190.66	169.52	171.8	241.89	485.84
282	Kodaikanal	Dindigul	43.1	40.39	47.67	57.54	51.94	134.57	180.09	408.66	364.66	342.76
283	Mandapam	Ramanathapuram	31.17	40.43	50.1	51.33	43.44	157.06	122.2	212.15	331.2	266.12
284	Ramanathapuram	Ramanathapuram	63.37	49.5	31.48	56.4	61.06	63.37	49.5	31.48	56.4	61.06
285	R.S. Mangalam	Ramanathapuram	49.77	53.76	47.63	59.12	52.25	55.98	59.6	52.16	64.83	58
286	Thiruppullani	Ramanathapuram	28	28.81	34.73	42.85	44.47	247.41	249.45	253.38	608.5	626.08
287	Thiruvadana	Ramanathapuram	56.94	14.16	28.54	21.62	23.35	97.21	70.91	98.1	231.4	581.48
288	Bogalur	Ramanathapuram	34.27	42.41	39.8	43.6	45.99	49.23	75.65	88.16	58.96	53.37
289	Kadaladi	Ramanathapuram	45.23	23.97	45.06	80.72	30.29	252.61	290.92	356.33	441.63	546.51
290	Kamuthi	Ramanathapuram	35.63	47.91	47.78	41.41	50.56	142.03	173.28	212.01	56.77	100.47
291	Mudukulathur	Ramanathapuram	35.74	36.08	51.44	55.16	73.96	112.72	177.1	208.19	349.55	204.25
292	Nainarkoil	Ramanathapuram	53.54	160.3	65.94	90.24	51.33	421.14	429.64	343.13	459.63	348.38
293	Paramakudi	Ramanathapuram	56.28	50.19	41.52	70.31	75.6	254.48	221.85	459.89	630.47	637.08
294	Aruppukottai	VIRUDHUNAGAR	28.46	33.31	34.93	41.08	38.79	88.55	162.34	240.93	188.05	236.38
295	Virudhunagar	Virudhunagar	57.46	47.87	61.06	50.32	40.72	227.59	172.29	296.39	219.71	171.91
296	Kariapatti	Virudhunagar	29.13	48.36	55.49	70.21	43.66	427.86	275.67	436.87	461.18	302.58
297	Tiruchuli	Virudhunagar	26.93	34.18	37.3	38.42	46.49	97.47	200.05	83.96	383.65	170.39
298	Narikudi	Virudhunagar	54.73	29.93	23.19	38.75	70.36	205.41	100.09	177.07	209.91	447.72
299	Rajapalayam	Virudhunagar	26.5	31.15	36.68	45.05	45.95	161.91	76.25	186.94	529.17	534.95
300	Srivilliputhur	Virudhunagar	34.91	62.58	52.45	54.93	67.99	228.82	371.24	323.34	403.02	935.93
301	Watrap	Virudhunagar	34.88	39.8	35.87	81.83	43.16	84.94	91.1	208.57	208.02	175.86
302	Sivakasi	Virudhunagar	33.35	69.8	62.05	58.99	64.08	267.16	189.62	298.41	633.55	720.12
303	Vembakottai	Virudhunagar	16.62	28.46	32.48	37.86	70.27	74.56	119.26	138.41	302.51	82.88
304	Sattur	Virudhunagar	72.47	28.94	24.99	45.19	121.21	220.72	146.25	266.51	233.98	262.85
305	Sivaganga	Sivagangai	24.42	38.82	31.43	43.78	82.28	106.92	137.32	227.49	493.85	502.79

306	Kalaiyarkovil	Sivagangai	53.3	48.22	70.91	76.43	93.89	290.63	287.73	368.9	415.04	591.16
307	Manamadurai	Sivagangai	137.75	70.92	66.27	76.93	146.29	245.72	173.14	303.67	368.96	709.65
308	Thiruppuvanam	Sivagangai	33.68	30.6	41.53	46.85	34.1	130.54	131.23	145.4	165.7	151.76
309	Ilayangudi	Sivagangai	34.46	34.41	54.34	52.6	86.19	184.76	140.99	263.34	558.62	681.7
310	Thiruppathur	Sivagangai	38.98	43.6	73	70.04	68.98	258.52	238.52	315.77	336.58	538.4
311	Singampunari	Sivagangai	41	41	61	58.25	65.45	103	228	232.2	254.5	284.95
312	Sakkottai	Sivagangai	50.72	40.37	81.89	33.09	50.15	103.05	42.55	564.74	516.7	740.12
313	Kallal	Sivagangai	54.81	52.91	62.91	88.35	92.88	300.12	329.31	594.23	904.43	1106.18
314	Devakottai	Sivagangai	34.04	42.65	47.86	58.92	47.48	101.35	146.38	125.24	152.19	156.68
315	Kannangudi	Sivagangai	43.77	87.36	50.27	128.39	55.28	104.14	131.68	153.46	524.17	577.4
316	S.Pudur	Sivagangai	33.66	46.18	42.55	43.66	49.99	252.64	340.16	376.72	398.1	428.73
317	Palayamkottai	Tirunelveli	28.6	26.64	39.29	33.76	48	131.6	189.87	263.66	433.08	527
318	Manur	Tirunelveli	31.13	33.1	36.13	40.77	42.68	31.13	133.42	126.73	141.49	123.55
319	Melaneelithanallur	Tirunelveli	41.34	42.26	62.18	44.76	48.5	314.48	272.27	551.17	602.68	529.42
320	Kuruvikulam	Tirunelveli	94.83	75.58	57.27	84.56	7.12	208.89	143.01	135.33	540.87	7.12
321	Sankarankoil	Tirunelveli	27.4	53.65	72.09	62.7	56.99	134.27	267.02	224.02	210.72	192.56
322	Ambasamudram	Tirunelveli	48.9	43.42	57.27	52.71	58.67	48.9	43.42	57.27	52.71	58.67
323	Cheranmahadevi	Tirunelveli	29.71	37.65	6.34	44.35	47.52	161.59	184.61	267.18	308.62	191.22
324	Pappakudi	Tirunelveli	28.23	29.5	49.26	52.28	80.24	317.53	319.21	323.18	295.91	546.48
325	Kadayam	Tirunelveli	53.52	52.71	61.94	246.71	219.35	172.63	229.31	245.58	948.01	810.2
326	Nanguneri	Tirunelveli	57.2	53.13	125.48	71.35	68.68	199.52	150.7	511.06	595.8	530.81
327	Kalakadu	Tirunelveli	27.36	37.69	53.29	35.53	74.55	88.8	93.5	172.47	192.42	325.7
328	Valliyoor	Tirunelveli	57.51	65.14	68.94	74.09	79.73	271.72	310.08	345.46	382.53	520.78
329	Radhapuram	Tirunelveli	34.96	43.73	45.26	61.6	95.13	103.64	142.5	185	208.46	440.56
330	Alankulam	Tirunelveli	30.2	22.67	26.16	18.11	9.84	211.82	228.87	233.87	271.98	214.39
331	Keelapavoor	Tirunelveli	29.15	20	36.69	32.45	0	54.42	46.05	68.94	58.65	28.58
332	Kadayanallur	Tirunelveli	41.96	53.64	44.91	51.94	55	124.27	140.5	141.76	593.4	698.45
333	Shencottai	Tirunelveli	25.78	29.78	35.15	39.75	50.46	153.93	141.18	356.46	506.36	230.31

334	Tenkasi	Tirunelveli	34.33	38.54	41.72	106.49	87.46	319.31	230.77	616.11	1103.73	1144.55
335	Vasudevanallur	Tirunelveli	24.97	27.21	31.78	36.74	31.8	297.46	104.56	242.58	466.2	292.41
336	Thoothukkudi	Thoothukkudi	54.41	70.9	49.78	51.24	55.46	251.14	276.44	287.1	326.87	324.72
337	Karungulam	Thoothukkudi	44.9	42.85	48.27	56.29	64.69	458.81	143.94	270.69	273.1	268.12
338	Srivaikundam	Thoothukkudi	93.98	56.13	142.22	66	191.65	162.98	139.4	178.55	237.19	324.75
339	Alwarthirunagari	Thoothukkudi	266.59	81.49	56.99	63.75	113.09	311.51	331.54	266.64	397.85	743.14
340	Tiruchendur	Thoothukkudi	67.46	172.8	48.71	67.05	74.01	163.45	209.77	153.23	264.39	370.69
341	Udangudi	Thoothukkudi	31.43	46.52	36.67	54.96	74.34	91.59	274.96	287.82	554.92	532.13
342	Sattankulam	Thoothukkudi	107.2	115.81	112.99	122.86	133.51	214.13	217.93	145.92	451.42	342.66
343	Kovilpatti	Thoothukkudi	39.95	55.15	56.92	89.98	92.03	150.83	138.98	156.57	351.36	404.94
344	Kayathar	Thoothukkudi	39.53	63.36	57.25	119.58	121.47	124.5	192.06	288.96	394.5	397.89
345	Ottapidaram	Thoothukkudi	41.82	61.08	71.46	46.97	61.53	237.78	185.55	151.85	470.96	213.76
346	Vilathikulam	Thoothukkudi	21.46	28.9	24.53	25.32	26.35	36.99	30.98	27.76	52.61	112.6
347	Pudur	Thoothukkudi	35.68	40.98	43.3	51.95	69.38	512.94	321.78	559.46	1011.07	768.87
348	Agastheeswaram	Kanniyakumari	48.42	47.74	53.7	58.04	67.67	192.04	314.72	260.83	406.17	418.45
349	Thovalai	Kanniyakumari	40.15	49.28	37.77	57.9	90.62	176.56	143.39	284.04	349.77	494.97
350	Rajakkamangalam	Kanniyakumari	80.86	72.09	58.36	53.26	101.85	218.58	149.54	391.92	563.81	728.2
351	Thuckalay	Kanniyakumari	25.63	30.37	40.11	46.29	40.28	61.42	141.07	60.87	126.05	75.97
352	Kurunthancode	Kanniyakumari	65.22	102.03	67.35	62.42	64.46	69.97	116.37	92.14	91.4	104.03
353	Thiruvattar	Kanniyakumari	72.85	86.08	97.42	127.95	110.42	168.29	179.14	217.09	285.34	334.45
354	Killiyoor	Kanniyakumari	70.72	53.62	66.73	78.11	72.38	282.82	62.74	256.67	627.76	360.06
355	Munchirai	Kanniyakumari	33.81	43.11	40.19	39.9	43.46	200.59	169.82	203.37	272.85	511.69
356	Melpuram	Kanniyakumari	34.55	46.33	41.28	49	61.24	407.86	496.96	323.13	512.69	539.92
357	Krishnagiri	Krishnagiri	43.25	76	50.98	61.99	90.34	157.43	202.81	213.69	301.39	448.1
358	Kaveripattanam	Krishnagiri	23.61	31.15	35.17	49.1	74.07	166.77	103.71	155.27	258.99	579.16
359	Veppanapalli	Krishnagiri	30.18	27.08	31.79	39.43	43.62	159.74	55.79	238.82	200.22	316.7
360	Bargur	Krishnagiri	35.03	25.1	37.61	47.93	54.85	118.6	192.44	239.29	423.39	312.28
361	Mathur	Krishnagiri	43.1	51.24	55.98	63.02	70.18	298.73	300.99	354.65	422.17	319.14

362	Uthangarai	Krishnagiri	8.16	38.88	35.38	37.5	43.09	205.55	253.46	326.15	416.15	430.45
363	Hosur	Krishnagiri	37.78	75.09	49.57	45.29	54.41	152.07	177.18	239.65	440.99	561.2
364	Shoolagiri	Krishnagiri	41.39	104.2	56.75	93.27	49.96	238.7	401.18	386.04	453.47	521.48
365	Kelamangalam	Krishnagiri	38.16	37.83	33.98	34.99	63.8	134.56	61.27	61.94	115.36	693.6
366	Thally	Krishnagiri	100.57	111	119.99	118.26	137.54	110.73	193.44	259.01	122.51	319.76
367	Ariyalur	Ariyalur	51.21	54.83	66.6	96.39	60.08	165.49	219.41	412.16	561.58	572.98
368	Thirumanur	Ariyalur	46.99	52.66	51.94	69.02	69.08	162.82	200.92	226.26	259.47	520.41
369	Jayamkondam	Ariyalur	32.71	34.16	48.45	69.23	94.34	208.47	128.72	311.98	513.02	438.99
370	Andimadam	Ariyalur	18.85	22.53	26.42	22.72	25.37	102.54	64.32	166.73	163.31	175.49
371	T.Palur	Ariyalur	71.16	40.78	31.38	38.46	41.76	421.05	316.6	325.78	348.41	444.67
372	Sendurai	Ariyalur	87.35	48.59	52.63	42.61	41.07	215.79	122.12	200.85	756.92	148.8
373	Uthukuli	Tiruppur	35.53	22.66	23.9	24.25	20.86	83.11	50.93	36.15	31.69	35.91
374	Gudimangalam	Tiruppur	39.87	30.79	32.8	36.11	54.6	454.83	144.8	377.36	738.59	576.33
375	Vellakoi	Tiruppur	51.67	46.72	50.7	59.83	52.19	78.87	144.31	374.03	444.05	173.42
376	Madathukulam	Tiruppur	29.89	56.35	38.63	40.36	55.61	228.59	139.37	252.51	572.76	913.09
377	Kundadam	Tiruppur	37.85	59.69	73.79	61.35	74.31	163.03	394.26	631.28	681.61	1074.06
378	Mulanur	Tiruppur	36.99	31.93	34.63	45.65	51.33	247.63	217.69	149.32	304.62	288.74
379	Udumalpet	Tiruppur	29.16	31.36	34.49	37.83	42.12	201	152.95	145.64	245.69	281.12
380	Avinashi	Tiruppur	31.52	40.26	42.73	50.13	135.16	246.83	333.52	335.03	503.29	864.97
381	Palladam	Tiruppur	30.05	32.57	35.33	39.54	62.23	134.62	186.12	310.4	278.19	336.28
382	Pongalur	Tiruppur	25.52	28.36	50.18	57.36	54.2	165.05	131.34	210.18	294.88	303.2
383	Tiruppur	Tiruppur	27.81	22.17	30.05	33.14	21.84	154.66	80.31	177.57	238.15	21.84
384	Kangayam	Tiruppur	0	97.58	34.75	42.79	38.24	0	754.93	316.37	343.06	523.44
385	Dharapuram	Tiruppur	46.05	85.53	50.95	37.14	24	259.97	393.16	345.87	481.04	1156.26
		Total	18631.28	19305.45	20249.17	24099.64	27711.99	75039.85	75977.18	100280.6	146798.9	169510.4

Panchayat Union Wise Percentage share of Administrative Expenditure among Total Expenditure-
Account -I

S.No	Panchayat Union	District	2010-11	2011-12	2012-13	2013-14	2014-15
1	Kancheepuram	Kancheepuram	14.86	15.55	11.98	17.50	13.86
2	Walajabad	Kancheepuram	29.86	36.05	22.10	15.40	22.85
3	Uthiramerur	Kancheepuram	48.54	41.27	30.51	27.42	25.29
4	Sriperumbudur	Kancheepuram	19.84	29.23	24.42	36.11	63.09
5	Kundrathur	Kancheepuram	16.35	15.83	10.96	12.84	14.91
6	Thiruporur	Kancheepuram	20.40	19.62	24.58	16.03	19.45
7	Kattankolathur	Kancheepuram	12.07	11.71	9.59	8.88	9.13
8	Thirukalukundram	Kancheepuram	32.36	37.49	10.17	27.01	48.87
9	Thomas Malai	Kancheepuram	28.62	39.86	23.68	18.30	6.43
10	Acharapakkam	Kancheepuram	22.82	29.08	26.90	15.09	29.39
11	Madurantakam	Kancheepuram	11.41	19.44	10.43	11.79	13.10
12	Lathur	Kancheepuram	19.95	13.02	11.62	16.46	24.15
13	Chithamur	Kancheepuram	54.50	61.42	51.37	54.22	31.22
14	Villivakkam	Tiruvallur	17.45	40.42	30.69	27.28	31.57
15	Puzhal	Tiruvallur	22.71	46.12	39.48	20.55	21.57
16	Minjur	Tiruvallur	20.16	21.66	34.73	11.44	11.41
17	Sholavaram	Tiruvallur	15.32	22.11	20.23	13.87	10.17
18	Gummidipoondi	Tiruvallur	12.84	12.96	13.03	14.66	11.63
19	Tiruvallur	Tiruvallur	35.54	27.85	34.98	34.74	39.06
20	Tiruttani	Tiruvallur	47.65	68.86	51.84	23.53	52.52
21	Pallipet	Tiruvallur	38.70	46.33	42.28	40.86	43.79
22	R.K.Pet	Tiruvallur	30.16	32.22	33.62	19.00	25.24
23	Tiruvallur	Tiruvallur	20.80	20.03	11.62	14.37	19.74
24	Poondi	Tiruvallur	27.29	39.51	22.19	16.02	16.52
25	Kadambathur	Tiruvallur	18.77	20.29	13.91	9.65	22.27
26	Ellapuram	Tiruvallur	30.41	54.19	58.38	23.02	29.59
27	Poonamallee	Tiruvallur	15.18	32.71	19.35	13.87	16.05
28	Cuddalore	Cuddalore	48.46	51.73	27.40	21.42	16.65
29	Annagramam	Cuddalore	8.37	29.84	29.90	29.36	26.94
30	Panruti	Cuddalore	20.49	36.87	39.50	24.37	20.34
31	Kurinjipadi	Cuddalore	67.42	74.53	70.66	81.41	79.10
32	Kattumannar Koil	Cuddalore	14.21	36.40	15.69	8.12	7.04
33	Kumaratchi	Cuddalore	16.75	24.03	17.92	7.85	7.08
34	Keerapalayam	Cuddalore	12.19	18.07	32.35	15.07	9.32
35	Melbhuvanagiri	Cuddalore	15.28	18.32	10.76	23.49	64.32
36	Parangipettai	Cuddalore	80.74	63.68	29.12	61.86	26.00
37	Vridhachalam	Cuddalore	16.53	15.92	13.71	11.95	10.23
38	Kammapuram	Cuddalore	34.03	34.57	17.07	17.13	13.51
39	Nallur	Cuddalore	26.50	42.38	23.70	15.53	19.46
40	Mangalur	Cuddalore	49.49	31.14	39.99	25.65	39.53
41	Tirukoilur	Villupuram	24.99	30.37	29.16	8.68	17.12

42	Mugaiyur	Villupuram	24.17	28.70	17.43	19.49	9.19
43	T.V. Nallur	Villupuram	17.58	15.39	15.78	30.54	19.70
44	Tirunavalur	Villupuram	42.10	41.20	32.50	22.57	23.36
45	Ulundurpet	Villupuram	37.36	24.33	30.29	22.46	21.54
46	Kanai	Villupuram	20.60	25.18	9.93	11.69	5.19
47	Koliyanur	Villupuram	16.14	12.54	5.91	4.23	4.20
48	Kandamangalam	Villupuram	10.32	18.13	14.80	9.99	13.32
49	Vikkiravandi	Villupuram	7.60	11.62	12.94	8.75	8.71
50	Olakkur	Villupuram	26.94	48.00	12.78	5.50	2.66
51	Mailam	Villupuram	24.20	21.96	27.40	12.52	14.86
52	Merkanam	Villupuram	23.81	19.27	28.16	13.52	11.80
53	Vanur	Villupuram	26.13	42.54	35.85	16.49	10.32
54	Gingee	Villupuram	15.78	33.09	13.00	17.84	19.66
55	Vallam	Villupuram	20.50	33.24	20.11	16.35	11.20
56	Melmalayanur	Villupuram	48.77	46.23	11.68	15.23	14.84
57	Kallakurichi	Villupuram	13.68	40.02	28.45	12.96	18.09
58	Chinnasalem	Villupuram	40.50	53.56	37.98	37.76	15.54
59	Rshivandiyam	Villupuram	45.39	39.14	26.77	15.99	16.17
60	Sankarapuram	Villupuram	13.53	15.61	10.33	8.55	13.25
61	Thiyagadurgam	Villupuram	34.89	26.61	22.54	16.41	14.87
62	Kalrayan Hills	Villupuram	43.86	43.33	35.46	26.37	25.65
63	Vellore	Vellore	23.69	27.80	29.59	26.43	18.69
64	Kaniyambadi	Vellore	34.68	39.66	33.56	22.67	15.61
65	Anaicut	Vellore	35.54	20.53	24.07	26.99	15.46
66	Madhanur	Vellore	14.83	15.58	11.43	11.50	8.89
67	Katpadi	Vellore	60.34	16.26	19.49	15.23	20.17
68	K.V. Kuppam	Vellore	53.74	33.71	17.32	13.26	13.43
69	Gudiyatham	Vellore	16.90	22.46	19.89	8.39	8.81
70	Pernambet	Vellore	49.44	52.23	25.50	4.57	10.64
71	Walajah	Vellore	58.77	60.41	55.63	23.65	18.81
72	Sholinghur	Vellore	16.33	25.74	17.56	17.18	5.70
73	Arakonam	Vellore	22.63	27.78	18.61	17.32	9.06
74	Nemili	Vellore	19.07	33.47	59.02	19.61	23.57
75	Kaveripakkam	Vellore	16.34	31.72	32.64	20.83	19.66
76	Arcot	Vellore	23.90	38.06	14.53	5.24	10.26
77	Thimiri	Vellore	9.16	55.74	77.60	72.12	0.00
78	Thirupathur	Vellore	34.30	35.96	12.52	13.96	19.69
79	Jolarpet	Vellore	44.27	45.83	97.42	8.11	10.89
80	Kandhili	Vellore	23.55	54.65	14.09	9.83	13.72
81	Natrampalli	Vellore	28.87	22.48	24.78	31.36	10.42
82	Alangayam	Vellore	33.15	25.19	13.31	9.68	10.37
83	Tiruvannamalai	Tiruvannamalai	25.63	27.69	17.18	15.58	14.24
84	Kilpennathur	Tiruvannamalai	27.09	16.20	12.86	9.81	11.33
85	Thurinapuram	Tiruvannamalai	98.80	91.00	96.30	94.81	96.09
86	Polur	Tiruvannamalai	27.44	15.70	51.54	52.50	31.84

87	Kalaspakkam	Tiruvannamalai	33.94	25.16	42.01	25.22	14.45
88	Chetpet	Tiruvannamalai	9.76	12.10	12.84	12.54	17.38
89	Chengam	Tiruvannamalai	38.79	19.20	14.36	6.88	12.49
90	Pudupalayam	Tiruvannamalai	15.98	14.44	5.86	5.21	8.80
91	Thandampet	Tiruvannamalai	15.38	11.63	16.64	8.66	28.69
92	Jawadhu Hills	Tiruvannamalai	13.20	14.55	15.76	11.86	7.83
93	Cheyar	Tiruvannamalai	18.09	25.83	11.98	9.11	8.98
94	Anakkavoor	Tiruvannamalai	30.45	22.21	21.68	24.61	21.51
95	Vembakkam	Tiruvannamalai	12.28	15.55	14.44	16.84	17.76
96	Vandavasi	Tiruvannamalai	38.50	37.33	46.64	17.30	14.48
97	Thellar	Tiruvannamalai	19.26	18.59	12.84	15.63	6.50
98	Pernamallur	Tiruvannamalai	9.58	20.43	12.63	21.37	18.66
99	Arni	Tiruvannamalai	32.17	40.68	25.60	19.25	23.21
100	West Arni	Tiruvannamalai	29.90	22.60	18.19	14.24	10.15
101	Salem	Salem	13.45	26.67	14.56	18.34	21.04
102	Veerapandy	Salem	25.24	60.67	21.50	26.22	26.03
103	Panamarathupatti	Salem	29.19	19.49	14.76	16.86	20.07
104	Ayothiyapattinam	Salem	26.93	25.28	22.33	8.85	8.67
105	Valapady	Salem	25.03	31.73	23.85	27.86	15.88
106	Yercaud	Salem	34.31	24.85	22.79	13.67	12.93
107	P.N.Palayam	Salem	21.42	26.38	25.24	17.83	13.23
108	Attur	Salem	21.00	32.70	16.10	20.89	17.77
109	Gangavalli	Salem	17.06	18.51	41.93	31.43	13.12
110	Thalaivasal	Salem	50.78	41.78	23.68	12.28	20.21
111	Kolathur	Salem	39.46	19.76	13.34	15.11	7.93
112	Nangavalli	Salem	24.11	16.13	5.80	5.74	13.81
113	Mecheri	Salem	16.57	13.66	26.26	11.60	10.42
114	Omalur	Salem	20.28	15.31	11.51	16.22	23.33
115	Tharamangalam	Salem	21.26	16.71	17.45	20.38	17.10
116	Kadayaampatti	Salem	17.92	28.15	27.19	22.56	23.96
117	Sankari	Salem	14.48	31.36	16.73	22.60	17.04
118	Idappady	Salem	31.66	18.67	17.23	6.57	12.37
119	Konganapuram	Salem	30.47	22.95	23.83	15.03	14.77
120	Mac. Choultry	Salem	11.53	8.59	8.66	7.04	5.76
121	Elachipalayam	NAMAKKAL	60.38	41.21	20.58	28.78	24.47
122	Erumapatty	Namakkal	32.05	20.16	17.36	18.91	20.64
123	Kabilarmalai	Namakkal	20.90	4.78	10.44	11.05	14.11
124	Kollihills	Namakkal	24.03	14.28	19.21	18.56	17.05
125	Mallasamudram	Namakkal	32.77	100.00	59.79	37.38	15.70
126	Mohanur	Namakkal	20.43	22.43	9.72	19.04	10.10
127	Namakkal	Namakkal	17.58	30.91	23.61	16.77	13.62
128	Namagiripet	Namakkal	21.42	16.40	16.89	11.55	34.88
129	Puduchatram	Namakkal	9.90	11.07	7.19	5.31	7.33
130	Paramathy	Namakkal	15.88	31.40	37.61	22.74	12.43
131	Pallipalayam	Namakkal	39.42	20.60	30.40	20.12	19.65

132	Rasipuram	Namakkal	7.51	0.00	10.99	23.76	43.28
133	Sendamangalam	Namakkal	21.64	40.78	36.42	48.55	50.92
134	Tiruchengode	Namakkal	40.41	42.22	26.01	27.99	21.34
135	Vennandur	Namakkal	43.83	37.06	46.16	19.28	25.18
136	Dharmapuri	Dharmapuri	29.00	64.98	94.34	95.85	81.85
137	Nallampalli	Dharmapuri	28.10	32.39	13.11	43.31	25.29
138	Pennagaram	Dharmapuri	16.20	18.26	12.16	5.81	8.24
139	Harur	Dharmapuri	12.26	38.51	14.74	11.92	11.35
140	Morappur	Dharmapuri	29.31	29.68	27.23	31.41	38.56
141	Pappireddipatti	Dharmapuri	8.76	100.00	33.36	8.29	30.73
142	Karimangalam	Dharmapuri	16.63	33.84	12.91	14.94	11.55
143	Palacode	Dharmapuri	26.86	18.32	33.47	30.93	23.22
144	Erode	Erode	21.57	55.49	34.08	30.32	62.61
145	Modakkuruchi	Erode	15.57	18.18	9.50	9.58	14.12
146	Kodumudi	Erode	14.57	10.73	12.55	8.05	8.16
147	Perundurai	Erode	43.50	34.30	13.96	16.76	8.57
148	Chennimalai	Erode	40.42	32.70	26.34	10.03	10.36
149	Ammamet	Erode	16.63	31.44	25.26	21.70	20.65
150	Anthiyur	Erode	13.08	18.31	13.16	4.92	9.94
151	Bhavani	Erode	23.63	22.12	25.43	10.05	15.89
152	Gobi	Erode	17.06	16.38	13.28	18.79	14.89
153	Nambiyur	Erode	30.06	16.81	30.03	21.46	3.96
154	T.N. Palayam	Erode	32.75	18.79	9.69	5.25	6.93
155	Sathy	Erode	55.81	26.37	23.75	12.56	0.07
156	Bhavanisagar	Erode	40.90	45.23	24.70	41.78	67.82
157	Talavadi	Erode	13.37	18.63	13.37	10.27	7.26
158	Karamadai	Coimbatore	76.86	84.46	81.01	90.90	76.84
159	Madukkarai	Coimbatore	21.05	16.58	11.78	8.41	13.56
160	P.N.Palayam	Coimbatore	12.70	27.38	18.88	13.60	36.90
161	S.S.Kulam	Coimbatore	24.93	26.62	27.65	16.87	25.04
162	Thondamuthur	Coimbatore	18.33	26.33	30.22	21.93	14.15
163	Anaimalai	Coimbatore	33.79	19.50	10.90	74.37	45.39
164	Kinathukadavu	Coimbatore	25.55	22.84	15.25	8.77	18.87
165	Pollachi(N)	Coimbatore	17.48	13.13	14.70	7.69	8.87
166	Pollachi(S)	Coimbatore	29.46	44.89	25.15	18.98	32.13
167	Annur	Coimbatore	21.27	21.66	21.76	24.58	34.93
168	Sulur	Coimbatore	27.14	40.72	31.13	17.46	14.54
169	Sultanpet	Coimbatore	5.91	11.96	12.64	8.39	8.11
170	Udhagai	The Nilgiris	20.96	20.78	18.65	12.34	17.11
171	Coonoor	The Nilgiris	84.36	9.49	25.71	11.07	10.59
172	Kotagiri	The Nilgiris	9.28	29.63	11.62	3.86	5.26
173	Gudalur	The Nilgiris	29.95	24.28	9.83	11.75	13.60
174	Thanjavur	Thanjavur	23.09	19.45	17.38	9.99	9.64
175	Budalur	Thanjavur	18.73	13.35	14.35	7.11	9.72
176	Thiruvaiyaru	Thanjavur	25.41	26.53	20.43	13.50	14.88

177	Orathanadu	Thanjavur	32.83	9.47	7.61	5.46	13.99
178	Thiruvonam	Thanjavur	16.10	22.48	9.34	23.26	20.54
179	Kumbakonam	Thanjavur	14.05	8.04	40.24	21.83	24.36
180	Thiruvaidaimarudur	Thanjavur	26.31	39.87	13.75	15.24	32.00
181	Thiruppanandal	Thanjavur	38.21	28.97	33.53	17.63	11.32
182	Papanasam	Thanjavur	11.96	12.35	19.87	26.78	20.21
183	Ammamet	Thanjavur	99.37	86.83	62.92	61.68	22.54
184	Pattukkottai	Thanjavur	29.59	21.33	43.94	51.24	61.16
185	Madukkur	Thanjavur	10.56	12.00	11.47	8.14	11.39
186	Peravurani	Thanjavur	28.47	16.89	21.74	15.02	16.69
187	Sethubavachatram	Thanjavur	100.00	100.00	100.00	100.00	2.05
188	Nagapattinam	Nagapattinam	37.28	26.33	17.52	21.24	14.63
189	Keelaiyur	Nagapattinam	23.51	17.07	15.73	7.99	11.25
190	Kilvelur	Nagapattinam	14.90	25.72	19.17	16.35	21.26
191	Thirumarugal	Nagapattinam	32.42	20.89	29.93	27.92	33.76
192	Thalainayar	Nagapattinam	31.69	25.19	17.37	12.83	34.94
193	Vedaranyam	Nagapattinam	33.92	33.84	16.29	10.03	15.28
194	Mayiladuthurai	Nagapattinam	18.32	45.23	21.05	17.25	30.63
195	Kuthalam	Nagapattinam	37.24	34.88	41.14	36.27	37.63
196	Sembanarkoil	Nagapattinam	15.82	22.61	19.54	14.22	6.39
197	Sirkali	Nagapattinam	100.00	100.00	100.00	100.00	100.00
198	Kollidam	Nagapattinam	37.99	29.37	17.57	26.20	18.81
199	Valangaiman	Tiruvarur	22.13	16.89	15.06	12.11	9.62
200	Nannilam	Tiruvarur	26.67	33.66	24.70	15.45	19.01
201	Kudavaasal	Tiruvarur	13.91	17.64	13.81	11.60	9.08
202	Thiruvarur	Tiruvarur	39.29	18.96	27.36	26.54	20.00
203	Koradacheri	Tiruvarur	73.73	88.38	75.30	82.83	79.52
204	Mannargudi	Tiruvarur	15.36	13.08	12.49	7.54	8.06
205	Needamangalam	Tiruvarur	33.24	15.99	30.51	14.76	16.79
206	Kottur	Tiruvarur	24.85	14.64	25.88	19.68	17.49
207	Thiruthuraipoondi	Tiruvarur	15.44	26.52	12.91	14.09	10.79
208	Muthupettai	Tiruvarur	26.59	30.28	28.57	27.75	23.14
209	Andhanallur	Tiruchirappalli	29.82	21.83	18.00	11.52	12.35
210	Manikandam	Tiruchirappalli	14.66	13.70	13.86	21.31	14.33
211	Thiruverambur	Tiruchirappalli	28.95	14.05	22.68	25.13	21.98
212	Manapparai	Tiruchirappalli	22.45	16.10	17.78	11.32	47.51
213	Marungapuri	Tiruchirappalli	21.96	21.32	18.52	23.33	12.26
214	Vaiyampatty	Tiruchirappalli	20.53	21.84	24.97	8.70	12.22
215	Lalgudi	Tiruchirappalli	27.50	51.28	28.84	17.21	15.78
216	Manachanallur	Tiruchirappalli	40.81	34.76	26.70	22.81	13.24
217	Pullampady	Tiruchirappalli	52.35	41.78	14.24	11.47	12.81
218	Musiri	Tiruchirappalli	30.26	38.09	18.33	14.61	15.35
219	Thottiam	Tiruchirappalli	28.46	13.33	16.41	15.72	26.46
220	T.Pet	Tiruchirappalli	31.04	23.68	19.74	30.66	35.66
221	Thuraiyur	Tiruchirappalli	29.54	35.15	36.38	35.66	20.70

222	Uppiliyapuram	Tiruchirappalli	24.97	24.80	18.80	14.98	10.70
223	Karur	Karur	12.62	16.49	15.21	5.23	8.91
224	Thanthoni	Karur	15.99	13.90	21.74	11.67	9.07
225	Aravakurichi	Karur	20.63	32.36	18.72	14.79	11.20
226	K.Paramathi	Karur	21.21	45.43	21.35	14.11	23.91
227	Kulithalai	Karur	20.03	19.87	15.09	12.60	7.20
228	Krishnarayapuram	Karur	22.98	28.56	28.44	13.00	21.58
229	Kadavur	Karur	14.15	16.30	16.78	26.54	11.60
230	Thogamalai	Karur	17.21	14.04	24.00	51.56	25.39
231	Perambalur	Perambalur	23.58	21.64	14.60	21.99	11.65
232	Veppanthattai	Perambalur	14.54	22.74	53.39	33.69	24.03
233	Alathur	Perambalur	34.40	27.26	12.07	17.37	16.50
234	Veppur	Perambalur	26.94	36.65	27.29	19.99	27.21
235	Annavasal	Pudukkottai	37.74	32.87	18.99	19.20	11.40
236	Arimalam	Pudukkottai	64.37	28.29	17.04	13.35	16.56
237	Kunnandarkoil	Pudukkottai	90.79	45.51	79.09	7.04	14.46
238	Ponnamaravathi	Pudukkottai	16.37	20.61	17.05	11.06	12.20
239	Pudukkottai	Pudukkottai	19.69	25.26	55.04	18.60	100.00
240	Thirumayam	Pudukkottai	21.77	26.92	19.26	31.40	24.16
241	Viralimalai	Pudukkottai	43.10	41.43	38.28	37.21	46.28
242	Arantangi	Pudukkottai	44.20	28.00	29.61	29.32	20.87
243	Avudayarkoil	Pudukkottai	7.25	34.95	14.95	20.40	16.47
244	Gandarvakottai	Pudukkottai	36.67	50.71	23.25	16.17	17.01
245	Karambakkudi	Pudukkottai	54.37	68.20	14.78	27.80	21.36
246	Manamelkudi	Pudukkottai	13.71	24.09	8.51	16.51	9.87
247	Thiruvankulam	Pudukkottai	54.37	55.84	55.76	32.11	37.91
248	Madurai East	Madurai	33.91	31.10	29.17	17.15	18.85
249	Madurai West	Madurai	37.15	28.48	22.79	35.22	45.07
250	Thirupparankundram	Madurai	21.24	17.15	12.99	14.16	25.84
251	Melur	Madurai	25.94	35.24	29.09	13.26	12.21
252	Kottampatti	Madurai	20.07	28.80	28.16	17.51	29.69
253	Vadipatti	Madurai	13.66	20.46	12.01	9.93	13.37
254	Alanganallur	Madurai	20.72	32.70	25.51	24.09	26.42
255	Usilampatti	Madurai	53.48	31.89	10.62	14.66	14.62
256	Chellampatti	Madurai	28.87	11.88	11.47	6.29	5.84
257	Sedapatti	Madurai	39.12	23.95	26.64	28.06	22.42
258	Thirumangalam	Madurai	14.15	41.60	21.03	75.46	18.92
259	T.Kallupatty	Madurai	23.03	100.00	17.37	36.05	2.06
260	Kallikudi	Madurai	29.94	36.50	13.74	15.03	33.50
261	Andipatti	Theni	20.36	23.49	16.94	23.13	22.17
262	K Myladumparai	Theni	4.83	9.13	11.69	8.36	9.01
263	Periyakulam	Theni	16.40	34.88	55.76	20.18	58.54
264	Theni	Theni	33.49	16.28	40.77	28.43	15.02
265	Bodinaickanur	Theni	0.00	18.61	27.57	13.78	9.04
266	Chinnamanur	Theni	12.53	21.51	26.74	28.72	40.20

267	Uthamapalayam	Theni	8.02	32.59	14.48	15.02	3.11
268	Cumbum	Theni	15.39	22.75	35.72	12.77	12.98
269	Dindigul	Dindigul	25.39	54.32	16.68	16.39	26.66
270	Athoor	Dindigul	21.78	21.23	11.18	12.47	9.61
271	Reddiarchatram	Dindigul	16.50	20.94	16.97	22.87	13.62
272	Shanarpatti	Dindigul	13.95	15.98	14.81	17.89	9.65
273	Natham	Dindigul	69.06	60.79	59.75	14.66	20.59
274	Nilakottai	Dindigul	87.85	18.39	26.71	41.44	89.61
275	Batlagundu	Dindigul	47.15	78.61	49.17	20.99	50.64
276	Palani	Dindigul	18.84	11.25	26.30	10.38	10.59
277	Oddanchatram	Dindigul	19.03	17.53	8.15	9.72	10.71
278	Thoppampatty	Dindigul	42.26	38.81	24.10	22.29	54.04
279	Vedasandur	Dindigul	100.00	100.00	100.00	100.00	100.00
280	Vadamadurai	Dindigul	36.50	62.99	50.43	37.24	29.86
281	Guziliamparai	Dindigul	45.41	55.98	88.79	46.69	34.03
282	Kodaikanal	Dindigul	32.03	22.43	11.66	15.78	15.15
283	Mandapam	Ramanathapuram	19.85	33.09	23.62	15.50	16.32
284	Ramanathapuram	Ramanathapuram	100.00	100.00	100.00	100.00	100.00
285	R.S. Mangalam	Ramanathapuram	88.91	90.20	91.32	91.19	90.09
286	Thiruppullani	Ramanathapuram	11.32	11.55	13.71	7.04	7.10
287	Thiruvadana	Ramanathapuram	58.57	19.97	29.09	9.34	4.02
288	Bogalur	Ramanathapuram	69.61	56.06	45.15	73.95	86.17
289	Kadaladi	Ramanathapuram	17.91	8.24	12.65	18.28	5.54
290	Kamuthi	Ramanathapuram	25.09	27.65	22.54	72.94	50.32
291	Mudukulathur	Ramanathapuram	31.71	20.37	24.71	15.78	36.21
292	Nainarkoil	Ramanathapuram	12.71	37.31	19.22	19.63	14.73
293	Paramakudi	Ramanathapuram	22.12	22.62	9.03	11.15	11.87
294	Aruppukottai	VIRUDHUNAGAR	32.14	20.52	14.50	21.85	16.41
295	Virudhunagar	Virudhunagar	25.25	27.78	20.60	22.90	23.69
296	Kariapatti	Virudhunagar	6.81	17.54	12.70	15.22	14.43
297	Tiruchuli	Virudhunagar	27.63	17.09	44.43	10.01	27.28
298	Narikudi	Virudhunagar	26.64	29.90	13.10	18.46	15.72
299	Rajapalayam	Virudhunagar	16.37	40.85	19.62	8.51	8.59
300	Srivilliputhur	Virudhunagar	15.26	16.86	16.22	13.63	7.26
301	Watrap	Virudhunagar	41.06	43.69	17.20	39.34	24.54
302	Sivakasi	Virudhunagar	12.48	36.81	20.79	9.31	8.90
303	Vembakottai	Virudhunagar	22.29	23.86	23.47	12.52	84.79
304	Sattur	Virudhunagar	32.83	19.79	9.38	19.31	46.11
305	Sivaganga	Sivagangai	22.84	28.27	13.82	8.87	16.36
306	Kalaiyarkovil	Sivagangai	18.34	16.76	19.22	18.42	15.88
307	Manamadurai	Sivagangai	56.06	40.96	21.82	20.85	20.61
308	Thiruppuvanam	Sivagangai	25.80	23.32	28.56	28.27	22.47
309	Ilayangudi	Sivagangai	18.65	24.41	20.63	9.42	12.64
310	Thiruppathur	Sivagangai	15.08	18.28	23.12	20.81	12.81
311	Singampunari	Sivagangai	39.81	17.98	26.27	22.89	22.97

312	Sakkottai	Sivagangai	49.22	94.88	14.50	6.40	6.78
313	Kallal	Sivagangai	18.26	16.07	10.59	9.77	8.40
314	Devakottai	Sivagangai	33.59	29.14	38.21	38.71	30.30
315	Kannangudi	Sivagangai	42.03	66.34	32.76	24.49	9.57
316	S.Pudur	Sivagangai	13.32	13.58	11.29	10.97	11.66
317	Palayamkottai	Tirunelveli	21.73	14.03	14.90	7.80	9.11
318	Manur	Tirunelveli	100.00	24.81	28.51	28.81	34.54
319	Melaneelithanallur	Tirunelveli	13.15	15.52	11.28	7.43	9.16
320	Kuruvikulam	Tirunelveli	45.40	52.85	42.32	15.63	100.00
321	Sankarankoil	Tirunelveli	20.41	20.09	32.18	29.76	29.60
322	Ambasamudram	Tirunelveli	100.00	100.00	100.00	100.00	100.00
323	Cheranmahadevi	Tirunelveli	18.39	20.39	2.37	14.37	24.85
324	Pappakudi	Tirunelveli	8.89	9.24	15.24	17.67	14.68
325	Kadayam	Tirunelveli	31.00	22.99	25.22	26.02	27.07
326	Nanguneri	Tirunelveli	28.67	35.26	24.55	11.98	12.94
327	Kalakadu	Tirunelveli	30.81	40.31	30.90	18.46	22.89
328	Valliyoor	Tirunelveli	21.17	21.01	19.96	19.37	15.31
329	Radhapuram	Tirunelveli	33.73	30.69	24.46	29.55	21.59
330	Alankulam	Tirunelveli	14.26	9.91	11.19	6.66	4.59
331	Keelapavoor	Tirunelveli	53.56	43.43	53.22	55.33	0.00
332	Kadayanallur	Tirunelveli	33.77	38.18	31.68	8.75	7.87
333	Shencottai	Tirunelveli	16.75	21.09	9.86	7.85	21.91
334	Tenkasi	Tirunelveli	10.75	16.70	6.77	9.65	7.64
335	Vasudevanallur	Tirunelveli	8.39	26.02	13.10	7.88	10.88
336	Thoothukudi	Thoothukkudi	21.67	25.65	17.34	15.68	17.08
337	Karungulam	Thoothukkudi	9.79	29.77	17.83	20.61	24.13
338	Srivaikundam	Thoothukkudi	57.66	40.27	79.65	27.83	59.01
339	Alwarthirunagari	Thoothukkudi	85.58	24.58	21.37	16.02	15.22
340	Tiruchendur	Thoothukkudi	41.27	82.38	31.79	25.36	19.97
341	Udangudi	Thoothukkudi	34.32	16.92	12.74	9.90	13.97
342	Sattankulam	Thoothukkudi	50.06	53.14	77.43	27.22	38.96
343	Kovilpatti	Thoothukkudi	26.49	39.68	36.35	25.61	22.73
344	Kayathar	Thoothukkudi	31.75	32.99	19.81	30.31	30.53
345	Ottapidaram	Thoothukkudi	17.59	32.92	47.06	9.97	28.78
346	Vilathikulam	Thoothukkudi	58.02	93.29	88.36	48.13	23.40
347	Pudur	Thoothukkudi	6.96	12.74	7.74	5.14	9.02
348	Agastheeswaram	Kanniyakumari	25.21	15.17	20.59	14.29	16.17
349	Thovalai	Kanniyakumari	22.74	34.37	13.30	16.55	18.31
350	Rajakkamangalam	Kanniyakumari	36.99	48.21	14.89	9.45	13.99
351	Thuckalay	Kanniyakumari	41.73	21.53	65.89	36.72	53.02
352	Kurunthancode	Kanniyakumari	93.21	87.68	73.10	68.29	61.96
353	Thiruvattar	Kanniyakumari	43.29	48.05	44.88	44.84	33.02
354	Killiyoor	Kanniyakumari	25.01	85.46	26.00	12.44	20.10
355	Munchirai	Kanniyakumari	16.86	25.39	19.76	14.62	8.49
356	Melpuram	Kanniyakumari	8.47	9.32	12.78	9.56	11.34

357	Krishnagiri	Krishnagiri	27.47	37.47	23.86	20.57	20.16
358	Kaveripattanam	Krishnagiri	14.16	30.04	22.65	18.96	12.79
359	Veppanapalli	Krishnagiri	18.89	48.54	13.31	19.69	13.77
360	Bargur	Krishnagiri	29.54	13.04	15.72	11.32	17.56
361	Mathur	Krishnagiri	14.43	17.02	15.78	14.93	21.99
362	Uthangarai	Krishnagiri	3.97	15.34	10.85	9.01	10.01
363	Hosur	Krishnagiri	24.84	42.38	20.68	10.27	9.70
364	Shoolagiri	Krishnagiri	17.34	25.97	14.70	20.57	9.58
365	Kelamangalam	Krishnagiri	28.36	61.74	54.86	30.33	9.20
366	Thally	Krishnagiri	90.82	57.38	46.33	96.53	43.01
367	Ariyalur	Ariyalur	30.94	24.99	16.16	17.16	10.49
368	Thirumanur	Ariyalur	28.86	26.21	22.96	26.60	13.27
369	Jayamkondam	Ariyalur	15.69	26.54	15.53	13.49	21.49
370	Andimadam	Ariyalur	18.38	35.03	15.85	13.91	14.46
371	T.Palur	Ariyalur	16.90	12.88	9.63	11.04	9.39
372	Sendurai	Ariyalur	40.48	39.79	26.20	5.63	27.60
373	Uthukuli	Tiruppur	42.75	44.49	66.11	76.52	58.09
374	Gudimangalam	Tiruppur	8.77	21.26	8.69	4.89	9.47
375	Vellakoil	Tiruppur	65.51	32.37	13.56	13.47	30.09
376	Madathukulam	Tiruppur	13.08	40.43	15.30	7.05	6.09
377	Kundadam	Tiruppur	23.22	15.14	11.69	9.00	6.92
378	Mulanur	Tiruppur	14.94	14.67	23.19	14.99	17.78
379	Udumalpet	Tiruppur	14.51	20.50	23.68	15.40	14.98
380	Avinashi	Tiruppur	12.77	12.07	12.75	9.96	15.63
381	Palladam	Tiruppur	22.32	17.50	11.38	14.21	18.51
382	Pongalur	Tiruppur	15.46	21.59	23.87	19.45	17.88
383	Tiruppur	Tiruppur	17.98	27.61	16.92	13.92	100.00
384	Kangayam	Tiruppur	0.00	12.93	10.98	12.47	7.31
385	Dharapuram	Tiruppur	17.71	21.75	14.73	7.72	2.08

Panchayat Union wise Surplus/Deficit for the period 2010-11 to 2014-15

S. No	Blocks	District	2010-11	2011-12	2012-13	2013-14	2014-15
1	Kancheepuram	Kancheepuram	-126.47	33.12	-11.52	18.04	-35.56
2	Walajabad	Kancheepuram	22.39	58.7	-14.63	-247.16	-307.29
3	Uthiramerur	Kancheepuram	134.19	55.58	192.45	320.41	304.85
4	Sriperumbudur	Kancheepuram	-114.66	41.81	-26.42	164.74	419.65
5	Kundrathur	Kancheepuram	-143.58	-78.4	-202.59	-116.1	-174.83
6	Thiruporur	Kancheepuram	53.23	185.41	236.92	151.44	158.92
7	Kattankolathur	Kancheepuram	-116.58	-176.59	-278.58	-228.66	-230.92
8	Thirukalukundram	Kancheepuram	180.21	223.31	85.31	225.55	283.35
9	Thomas Malai	Kancheepuram	260.67	91.58	218.54	367.88	-139.8
10	Acharapakkam	Kancheepuram	55.67	19.27	36.24	26.31	-43.63
11	Madurantakam	Kancheepuram	-276.73	-113.93	-135.22	-65.39	-65.09
12	Lathur	Kancheepuram	-0.39	3.21	9.08	74.96	452.15
13	Chithampur	Kancheepuram	226.64	236.26	296.87	291.43	340.66
14	Villivakkam	Tiruvallur	17.2	229.49	266.03	154.17	431.58
15	Puzhal	Tiruvallur	116.63	151.18	218.93	333.1	303.26
16	Minjur	Tiruvallur	266.5	322.28	774.1	759.41	345.48
17	Sholavaram	Tiruvallur	-47.69	177.57	122.78	163.59	91.53
18	Gummidipoondi	Tiruvallur	-53.58	241.28	142.89	23.57	-27.86
19	Tiruvalangadu	Tiruvallur	-55.74	284.87	242.62	155.28	222.21
20	Tiruttani	Tiruvallur	24.97	100.21	80.1	54.34	138.83
21	Pallipet	Tiruvallur	74.13	98.67	74.56	-496.74	-309.99
22	R.K.Pet	Tiruvallur	63.85	-21.11	91.85	119.54	-210.78
23	Tiruvallur	Tiruvallur	61.49	97.53	86.52	43.66	186.07
24	Poondi	Tiruvallur	215.41	270.56	220.21	485.43	377.06
25	Kadambathur	Tiruvallur	88.12	237.45	-85.17	-379.06	-395.81
26	Ellapuram	Tiruvallur	-87.17	-26.3	216.88	-69.34	80.44
27	Poonamallee	Tiruvallur	-132.06	198.69	-3.86	39.27	-69.45
28	Cuddalore	Cuddalore	-26.54	101.63	21.76	197.42	222.93
29	Annagramam	Cuddalore	67.55	211.24	139.24	258.43	282.31
30	Panruti	Cuddalore	-7.05	-47.59	2.42	-108.1	-124.58
31	Kurinjpadi	Cuddalore	227.97	268.46	609.26	587.79	784.21
32	Kattumannar Koil	Cuddalore	-69.32	155.07	34.38	-190.26	-410.23
33	Kumaratchi	Cuddalore	-142.21	79.3	7.68	-190.98	-479.51
34	Keerapalayam	Cuddalore	20.42	176.46	180.66	98.14	-195.34
35	Melbhuvanagiri	Cuddalore	-71.49	67.5	-117.56	242.45	309.37
36	Parangipettai	Cuddalore	484.8	593.63	306.73	680.11	973.4
37	Vridhachalam	Cuddalore	-117.22	-74.99	-122.68	-180.49	-137.11
38	Kammapuram	Cuddalore	221.74	215.6	195.6	336.73	400.61
39	Nallur	Cuddalore	78.27	223.35	201.61	757.52	342.22
40	Mangalur	Cuddalore	99.68	109.03	58.97	-83.84	-256.89
41	Tirukoilur	Villupuram	133.47	349.09	374.28	52.15	169.96
42	Mugaiyur	Villupuram	30.5	92.07	69.15	158.32	-66.54

43	T.V. Nallur	Villupuram	-48.49	51.87	-29.71	306.04	105.46
44	Tirunavalur	Villupuram	121.15	82.82	48.14	86.98	45.66
45	Ulundurpet	Villupuram	51.47	708.83	-20.1	-27.36	151.18
46	Kanai	Villupuram	-10.08	24.99	-163.66	-116.07	-504.21
47	Kolliyanur	Villupuram	-98.94	50.43	-344.91	-527.03	-607.8
48	Kandamangalam	Villupuram	-30.14	-40.75	-125.68	123.01	114.81
49	Vikkiravandi	Villupuram	-199.87	-72.75	-45.21	-334.36	-249.26
50	Olakkur	Villupuram	86.41	70.72	-27.72	3.11	36.45
51	Mailam	Villupuram	-68.24	68.51	128.11	-125.37	109.78
52	Merkanam	Villupuram	61.69	241.16	150.93	123.91	164.47
53	Vanur	Villupuram	4.62	125.81	76.68	-88.53	-58.55
54	Gingee	Villupuram	-89.26	90.73	-19.21	-34.26	-230.59
55	Vallam	Villupuram	-110.41	169.3	43.35	47.15	-35.95
56	Melmalayanur	Villupuram	133.9	168.58	-88.78	123.62	290.77
57	Kallakurichi	Villupuram	-13.47	247.37	152.75	157.5	116.68
58	Chinnasalem	Villupuram	133.86	275.49	280.98	400.55	155.83
59	Rishivandiyam	Villupuram	151.65	253.37	237.32	57.16	226.83
60	Sankarapuram	Villupuram	-76.52	-153.49	-255.95	-255.48	-219.05
61	Thiyagadurgam	Villupuram	207.8	230.61	258.08	203.08	326.41
62	Kalrayan Hills	Villupuram	3.51	88.12	30.89	-158.3	-14.9
63	Vellore	Vellore	1.45	63.04	268.35	289.24	6.41
64	Kaniyambadi	Vellore	155.47	193.17	162.8	84.75	68.55
65	Anaicut	Vellore	149.31	8.41	44.7	160.68	26.96
66	Madhanur	Vellore	52.35	102.5	16.68	85.15	-132.34
67	Katpadi	Vellore	-94.54	-31.54	-80.41	-223.44	165.74
68	K.V. Kuppam	Vellore	254.02	105.49	224.36	212.28	119.67
69	Gudiyatham	Vellore	-64.58	144.72	58.81	-139.91	-151.85
70	Pernambet	Vellore	-251.34	-232.88	-224.3	-176.46	-160.53
71	Walajah	Vellore	196.06	386.72	387.08	403.16	422.41
72	Sholinghur	Vellore	-13.01	19.91	125.91	-57.49	-357.35
73	Arakonam	Vellore	88.46	92.2	6.04	149.56	-154.73
74	Nemili	Vellore	-31.19	12.47	42.71	-186.95	-123.53
75	Kaveripakkam	Vellore	-190.63	-29.99	-18.04	47.63	-192.54
76	Arcot	Vellore	-93.5	82.69	-140.01	-400.56	-328.83
77	Thimiri	Vellore	47.41	477.53	308.62	693.36	711.5
78	Thirupathur	Vellore	-195.02	58.22	-286.51	-314.83	-153.33
79	Jolarpet	Vellore	103.11	239.23	264.22	-179.21	-46.36
80	Kandhili	Vellore	58.08	158.05	134.78	-142.76	-166.87
81	Natrampalli	Vellore	-17.73	148.69	29.62	393.53	-8.84
82	Alangayam	Vellore	-59.89	5.35	-161.19	-68.37	-331.12
83	Tiruvannamalai	Tiruvannamalai	148.45	171.87	94.64	607.65	277.99
84	Kilpennathur	Tiruvannamalai	-0.84	-57.15	-73.29	-46.97	-39.69
85	Thurinjapuram	Tiruvannamalai	252.5	267.7	257.56	471.61	617.08
86	Polur	Tiruvannamalai	74.13	124.95	308.24	526.78	379.41

87	Kalasapakkam	Tiruvannamalai	173.89	147.36	155.24	29.59	-16.97
88	Chetpet	Tiruvannamalai	-72.02	23.43	-32.28	-0.88	9.7
89	Chengam	Tiruvannamalai	184.55	191.05	206.49	114.32	297.35
90	Pudupalayam	Tiruvannamalai	78.32	123.02	102.14	69.08	229.95
91	Thandarampet	Tiruvannamalai	-35.08	115.7	127.2	-111.33	219.92
92	Jawadhu Hills	Tiruvannamalai	-129.11	-127.88	45.75	-253.24	-455.03
93	Cheyyar	Tiruvannamalai	-43.73	135.28	-57.35	-137.71	61.35
94	Anakkavoor	Tiruvannamalai	74.57	94.29	176.7	140.42	172.52
95	Vembakkam	Tiruvannamalai	125.77	-2.96	73.82	242.97	161.17
96	Vandavasi	Tiruvannamalai	179.08	90.67	412.42	33.32	105.73
97	Thellar	Tiruvannamalai	-96.93	74.51	80.21	47.8	-271.41
98	Pernamallur	Tiruvannamalai	-297.77	58.85	55.96	89.66	77.83
99	Arni	Tiruvannamalai	-105.72	130.52	-21.93	-31.62	-215.54
100	West Arni	Tiruvannamalai	148.08	202.36	198.65	274.81	215.25
101	Salem	Salem	-26.74	109.95	-128.35	38.13	86.44
102	Veerapandy	Salem	87.37	286.37	147.13	366.84	368.76
103	Panamarathupatti	Salem	75.4	240.61	113.41	210.24	495.47
104	Ayothiyapattinam	Salem	32.17	91.21	129.5	-49.66	-198.48
105	Valapady	Salem	101.03	-45.65	199.42	-298.25	322.74
106	Yercaud	Salem	-39.51	-113.04	-177.08	-113.34	-443.7
107	P.N.Palayam	Salem	-85.35	105.93	-227.13	-39.73	-571.02
108	Attur	Salem	47.67	173.24	121.47	144.7	305.8
109	Gangavalli	Salem	-17.98	165.61	222.02	265.75	152.93
110	Thalaivasal	Salem	180.53	287.05	289.56	168.83	327.93
111	Kolathur	Salem	162.75	183.36	-4.27	-26.44	-255.71
112	Nangavalli	Salem	260.61	269.81	-1.73	-54.22	283.95
113	Mecheri	Salem	-33	-74.28	44.81	-72.32	-181.23
114	Omalar	Salem	220.19	259.32	204.66	213.42	277.26
115	Tharamangalam	Salem	114.55	257.48	331.02	1247.91	538.66
116	Kadayaampatti	Salem	-92.15	-57.38	-49.26	41.01	32.06
117	Sankari	Salem	15.8	26.26	103.14	76.62	210.81
118	Idappady	Salem	-35.62	-158.36	-82.66	-286.29	-66.08
119	Konganapuram	Salem	43.34	197.14	170.1	136.13	128.89
120	Mac. Choultry	Salem	51.23	-169.97	-112.14	-361.48	-418.81
121	Elachipalayam	NAMAKKAL	-10.51	30.94	-1.82	556.62	542.48
122	Erumpatty	Namakkal	16.8	10.11	-45.72	-89.43	-74.07
123	Kabilarmalai	Namakkal	-24.93	-689.64	-156.3	34.91	-97.65
124	Kollihills	Namakkal	26.09	-100.71	-4.88	173.68	95.62
125	Mallasamudram	Namakkal	26.09	116.22	93.65	41.26	-216.69
126	Mohanur	Namakkal	7.2	68.05	49.06	113.31	-111.71
127	Namakkal	Namakkal	-55.16	201.88	271.18	190.34	95.54
128	Namagiripet	Namakkal	82.19	277.19	190.61	212.39	292.91
129	Puduchatram	Namakkal	86.89	-197.85	-358.9	-1092.11	-716.85
130	Paramathy	Namakkal	-425.89	367.5	171.24	490.82	452.27

131	Pallipalayam	Namakkal	118.35	111.48	450.82	190.25	-15.63
132	Rasipuram	Namakkal	-97.83	-105.06	10.74	110.13	123.33
133	Sendamangalam	Namakkal	-102.9	13.23	125.74	-52.56	-269.83
134	Tiruchengode	Namakkal	415.6	563.87	282.02	417.29	329.22
135	Vennandur	Namakkal	-54.18	116.08	49.41	430.53	-5.98
136	Dharmapuri	Dharmapuri	98.79	320.26	343.14	557.96	495.56
137	Nallampalli	Dharmapuri	6.46	109.66	66.59	342.4	201.96
138	Pennagaram	Dharmapuri	119.52	99.99	-96.17	-502.38	-409.9
139	Harur	Dharmapuri	-136.75	272.29	163.61	71.3	-248.2
140	Morappur	Dharmapuri	43.96	158.74	452.56	512.62	435.38
141	Pappireddipatti	Dharmapuri	-233.21	34.35	-8.07	-456.56	-48.67
142	Karimangalam	Dharmapuri	-114.47	98.93	-106.45	0.41	-95.46
143	Palacode	Dharmapuri	30.84	296.98	421.1	346.61	220.16
144	Erode	Erode	-74.4	310.1	245.68	383.75	440.43
145	Modakkuruchi	Erode	-136.56	2174.1	-141.62	2.56	-65.69
146	Kodumudi	Erode	-115.24	-62.25	-53.14	-295.74	-342.17
147	Perundurai	Erode	-37.34	-100.34	-188.8	-256.18	-400.54
148	Chennimalai	Erode	173.2	210.64	218.26	-8.73	53.87
149	Ammapet	Erode	-96.33	-57.16	-3.24	-2.71	-284.33
150	Anthiyur	Erode	-59.22	104.37	-100.61	-362.79	-202.74
151	Bhavani	Erode	134.28	229.87	99.04	-22.1	-85.91
152	Gobi	Erode	80.36	-13.67	15.66	198.49	0.98
153	Nambiyur	Erode	-145.42	-138.46	-283.69	-401.64	-913.94
154	T.N. Palayam	Erode	36.1	159.09	29.11	-121.98	-319.78
155	Sathy	Erode	30.28	109.29	-53.59	-251.52	54.75
156	Bhavanisagar	Erode	62.34	60.86	62.3	184.44	-201.51
157	Talavadi	Erode	-58.41	367.63	-119.34	-224.96	-357.57
158	Karamadai	Coimbatore	146.46	184.78	257.01	375.01	264.06
159	Madukkarai	Coimbatore	-37.29	79.05	36.02	-66.12	191.16
160	P.N.Palayam	Coimbatore	-7.64	12.01	137.89	-71.1	-300.05
161	S.S.Kulam	Coimbatore	144.58	198.47	169.22	260.49	247.38
162	Thondamuthur	Coimbatore	6.34	53.25	63.59	-16.99	-287.23
163	Anaimalai	Coimbatore	9.9	-51.89	-96.98	644.11	-498.32
164	Kinathukadavu	Coimbatore	31.28	111.55	-57.78	-249.97	85.12
165	Pollachi(N)	Coimbatore	-49.61	59.22	-259.51	-139.61	50.3
166	Pollachi(S)	Coimbatore	-0.98	351.84	284.48	358.17	286.37
167	Annur	Coimbatore	35.93	154.44	94.17	257.43	408.68
168	Sulur	Coimbatore	119.66	148.62	113.65	153.83	-138.24
169	Sultanpet	Coimbatore	-253.95	116.45	78.83	46.37	-31.28
170	Udhagai	The Nilgiris	65.43	186.55	94.57	2578.93	327.21
171	Coonoor	The Nilgiris	-1118.43	398.37	599.4	366.46	-477.27
172	Kotagiri	The Nilgiris	-2.18	411.61	203.03	-313.88	-379.81
173	Gudalur	The Nilgiris	23.18	150.99	-95.69	-38.8	-5.19
174	Thanjavur	Thanjavur	41.95	223.56	64.75	183.78	253.17

175	Budalur	Thanjavur	9.24	6.87	-70.17	40.08	-134.2
176	Thiruvaiyaru	Thanjavur	80.98	160.02	139.74	241.6	60.92
177	Orathanadu	Thanjavur	158.88	244.22	185.26	193.58	395.13
178	Thiruvonam	Thanjavur	-178.52	-83.41	-386.57	-265.95	-189.31
179	Kumbakonam	Thanjavur	137.72	270.77	444.88	476.01	554.45
180	Thiruvaidaimarudur	Thanjavur	177.05	263.23	266.31	370.21	459.86
181	Thiruppanandal	Thanjavur	44.75	126.22	86.66	-54.98	113.33
182	Papanasam	Thanjavur	136.52	226.91	310.48	254.5	456.59
183	Ammapet	Thanjavur	-21.31	-18.69	98.14	12.57	-140.28
184	Pattukkottai	Thanjavur	-22.88	-1157.61	-418.03	-437.96	-642.19
185	Madukkur	Thanjavur	-294.58	-247.52	-243.59	-429.33	-514.93
186	Peravurani	Thanjavur	-75.12	27.01	145.42	46.72	33.56
187	Sethubavachatram	Thanjavur	229.36	214.25	222.81	486.53	-3061.52
188	Nagapattinam	Nagapattinam	117.21	126.29	56.39	171.26	82.28
189	Keelaiyur	Nagapattinam	111.49	270.1	190.62	125.9	236.82
190	Kilvelur	Nagapattinam	-34.86	20.77	-52.01	-119.51	-147.41
191	Thirumarugal	Nagapattinam	17.5	228.03	197.62	373.85	130.07
192	Thalainayar	Nagapattinam	6478.91	3269.63	2150.1	4597.8	4515.04
193	Vedaranyam	Nagapattinam	30.95	86.15	-93.84	173.71	136.2
194	Mayiladuthurai	Nagapattinam	-52.43	145.66	8.69	121.65	49.27
195	Kuthalam	Nagapattinam	-139.63	-84.15	-39.1	-275.16	-69.66
196	Sembanarkoil	Nagapattinam	14.59	159.7	193.65	-10.28	-545.47
197	Sirkali	Nagapattinam	246.16	418.58	432.59	492.96	535.22
198	Kollidam	Nagapattinam	112.15	176.09	99.5	118.63	233.76
199	Valangaiman	Tiruvarur	213.18	172.38	289.16	-241.23	388.53
200	Nannilam	Tiruvarur	54.51	234.86	137.89	41.6	37.42
201	Kudavaasal	Tiruvarur	-33.18	94.78	-103.49	-209.2	-168.45
202	Thiruvarur	Tiruvarur	96.79	209.36	149.69	146.03	161.9
203	Koradacheri	Tiruvarur	105.42	162.34	203.7	319.74	328.94
204	Mannargudi	Tiruvarur	70.77	278.1	160.38	164.65	246
205	Needamangalam	Tiruvarur	7.77	102.04	87.7	-80.56	-68.21
206	Kottur	Tiruvarur	-55.56	84.62	88.69	-425.33	-341.93
207	Thiruthuraiipoondi	Tiruvarur	-27.13	115.98	21.66	50.86	-10.45
208	Muthupettai	Tiruvarur	77.51	144.6	13.85	312.27	163.44
209	Andhanallur	Tiruchirappalli	45.22	-63.8	87.65	33.22	-109.4
210	Manikandam	Tiruchirappalli	153.62	82.72	87.22	176.21	-156.67
211	Thiruverambur	Tiruchirappalli	-1.91	-46.14	84.4	-77.02	75.65
212	Manapparai	Tiruchirappalli	93.41	122.58	105.77	437.96	584.93
213	Marungapuri	Tiruchirappalli	-46.23	3.87	-7.95	59.47	-232.66
214	Vaiyampatty	Tiruchirappalli	-28.28	7.33	31.2	-367.98	-72.37
215	Lalgudi	Tiruchirappalli	12.35	313.47	187.08	76.57	615.51
216	Manachanallur	Tiruchirappalli	83.73	146.16	127.63	237.44	-97.14
217	Pullampady	Tiruchirappalli	229.64	294.44	429.9	-35.74	39.32
218	Musiri	Tiruchirappalli	71.08	151.13	129.28	126.73	172.15

219	Thottiam	Tiruchirappalli	-26.3	-124.07	-37.28	-118.44	99.2
220	T.Pet	Tiruchirappalli	51.31	38.95	102.54	115.17	-49.45
221	Thuraiyur	Tiruchirappalli	81.21	267.34	159.69	256.27	369.82
222	Uppiliyapuram	Tiruchirappalli	148.65	62.73	43.11	4.84	-48.68
223	Karur	Karur	-159.79	36.98	-0.88	-404.91	-168.54
224	Thanthoni	Karur	19.08	143.24	-78.53	25.17	-14.17
225	Aravakurichi	Karur	-122.37	-11.45	-223.52	-214.99	-299.75
226	K.Paramathi	Karur	205.86	290.49	43.12	33.27	241.9
227	Kulithalai	Karur	-98.35	13.52	-23.3	9.55	-85.02
228	Krishnarayapuram	Karur	48.86	84.01	172.33	71.86	255.99
229	Kadavur	Karur	62.55	144.24	123.87	190	66.41
230	Thogamalai	Karur	-89.48	97.88	38.24	-9.5	129.27
231	Perambalur	Perambalur	-49.01	-11.27	-115.4	-72.04	-378.67
232	Veppanthattai	Perambalur	-61.08	161.31	124.99	185.45	165.89
233	Alathur	Perambalur	59.81	87.16	-5.42	77.41	-56.98
234	Veppur	Perambalur	-50.46	203.52	-89.96	-37.95	-16.87
235	Annavasal	Pudukkottai	36.12	-13.39	-80.01	-27.21	-272.63
236	Arimalam	Pudukkottai	98.23	121.36	142.63	100.49	92.18
237	Kunnandarkoil	Pudukkottai	128.57	113.97	191.18	-309.61	-51.35
238	Ponnamaravathi	Pudukkottai	46.68	23.5	94.99	-49.42	-9.2
239	Pudukkottai	Pudukkottai	262.7	249.68	180.9	341.1	478.46
240	Thirumayam	Pudukkottai	91.69	204.41	317.29	470.23	-64.48
241	Viralimalai	Pudukkottai	318.41	385.56	667.54	416.91	384.09
242	Arantangi	Pudukkottai	67.7	340	515.96	272.88	216.33
243	Avudayarkoil	Pudukkottai	-314.51	-41.88	42.58	165.07	111.48
244	Gandarvakottai	Pudukkottai	35.19	171.89	93.9	-30.39	-233.25
245	Karambakkudi	Pudukkottai	25.48	146.58	52.06	47.34	-35.65
246	Manamelkudi	Pudukkottai	-7.42	-5.32	-153.25	63.37	-87.29
247	Thiruvarankulam	Pudukkottai	157.32	314.51	394.65	419.81	425.01
248	Madurai East	Madurai	87.54	11.52	8.85	208.8	199.05
249	Madurai West	Madurai	13.85	152.4	109.29	246.09	156.83
250	Thirupparankundram	Madurai	78.73	-66.47	-127.77	-127.14	-35.44
251	Melur	Madurai	-10.74	-1.05	114.23	-72.85	-110.45
252	Kottampatti	Madurai	290.67	303.82	294.24	299.04	165
253	Vadipatti	Madurai	-102.31	130.6	-54.12	-5.95	49.9
254	Alanganallur	Madurai	-85.27	53.96	67.93	-143.58	47.9
255	Usilampatti	Madurai	92.64	88.29	44.9	359.42	147.35
256	Chellampatti	Madurai	27.94	272.52	-90.78	44.98	-141.21
257	Sedapatti	Madurai	78.8	68.65	3.69	73.99	-132.13
258	Thirumangalam	Madurai	-141.9	-181.63	-145.67	69.28	-95.51
259	T.Kallupatty	Madurai	-46.66	171.98	-51.18	-6.73	-2037.28
260	Kallikudi	Madurai	155.94	170.84	81.64	67.96	179.4
261	Andipatti	Theni	-99.9	-148.33	-117.23	-24.49	-89.63
262	K Myladumparai	Theni	-612.83	-48.17	-61.53	-113.38	-317.04

263	Periyakulam	Theni	-95.68	70.17	78.59	-269.62	-34.11
264	Theni	Theni	-60.29	-51.05	37.85	195.2	187.25
265	Bodinaickanur	Theni	88.18	261.25	204.29	346.09	52.11
266	Chinnamanur	Theni	-58.97	138.32	129.95	14.63	140.32
267	Uthamapalayam	Theni	-242.73	159.14	-220.69	155.44	-758.76
268	Cumbum	Theni	70.58	412.81	320.12	342.17	565.53
269	Dindigul	Dindigul	265.92	377.9	355.21	102.78	357.76
270	Athoor	Dindigul	-52.61	-70.09	-376.13	-273.49	-258.69
271	Reddiarchatram	Dindigul	94.55	82.22	105.13	228.87	189.47
272	Shanarpatti	Dindigul	8.11	70.24	158.41	202.49	132.4
273	Natham	Dindigul	137.55	336.05	475.11	353.77	350.64
274	Nilakottai	Dindigul	240.99	184.78	158.86	379.52	456.03
275	Batlagundu	Dindigul	79.72	201.27	351.84	115.16	289.96
276	Palani	Dindigul	141.78	-14.73	161.35	79.18	-46.41
277	Oddanchatram	Dindigul	643.07	293.63	-114.89	-104.33	145.45
278	Thoppampatty	Dindigul	230.7	289.8	351.41	507.07	696.55
279	Vedasandur	Dindigul	203.47	237.37	278.72	425.22	344.63
280	Vadamadurai	Dindigul	183.75	91.45	135.34	98.84	166.75
281	Guziliamparai	Dindigul	76.53	98.28	76.64	132.29	-143.52
282	Kodaikanal	Dindigul	65.54	177.46	-98.36	185.77	273.74
283	Mandapam	Ramanathapuram	-40.38	134.39	130.92	-40.47	-13.92
284	Ramanathapuram	Ramanathapuram	92.46	150.99	202.27	321.48	287.37
285	R.S. Mangalam	Ramanathapuram	129.68	191.02	251.5	350.94	282.5
286	Thiruppullani	Ramanathapuram	-125.91	-86.03	-64.88	-347.61	-314.23
287	Thiruvadanai	Ramanathapuram	64.05	242.44	242.21	246.79	-179.34
288	Bogalur	Ramanathapuram	243.24	308.61	284.37	466.53	500.64
289	Kadaladi	Ramanathapuram	-98.47	25.14	-58.02	11.06	-92.16
290	Kamuthi	Ramanathapuram	151.11	124.12	110.34	231.72	225.38
291	Mudukulathur	Ramanathapuram	152.78	99.9	102.62	196.23	323.5
292	Nainarkoil	Ramanathapuram	-252.28	-244.52	-137.13	-175.39	89.46
293	Paramakudi	Ramanathapuram	37.74	4642.24	-342.84	-506.63	-191.19
294	Aruppukottai	VIRUDHUNAGAR	109.22	127.63	113.43	310.69	199.16
295	Virudhunagar	Virudhunagar	-65.54	55.73	209.21	270.48	274.97
296	Kariapatti	Virudhunagar	-124.01	92.01	-11.64	112.53	358.06
297	Tiruchuli	Virudhunagar	262.17	51.44	290.35	58.39	427.91
298	Narikudi	Virudhunagar	18.66	330.86	213.51	359.09	89.66
299	Rajapalayam	Virudhunagar	226.41	412.65	328.28	93.08	176.82
300	Srivilliputhur	Virudhunagar	-32.38	-155.05	-72.45	-172.31	-751.02
301	Watrap	Virudhunagar	-32.48	-20.68	-107.02	153.21	-4.99
302	Sivakasi	Virudhunagar	159.74	64.78	27.96	-148.36	451.06
303	Vembakottai	Virudhunagar	70.62	44.39	44.78	-44.86	206.93
304	Sattur	Virudhunagar	8.13	216.13	324.48	767.72	694.23
305	Sivaganga	Sivagangai	44.12	110.57	66.86	-14.69	38.17
306	Kalaiyarkovil	Sivagangai	7.76	132.1	9.16	89.47	-7.47

307	Manamadurai	Sivagangai	-82.86	-148.18	-46.23	-211.75	-413.04
308	Thiruppuvanam	Sivagangai	10.17	170.21	132.23	256.3	245.22
309	Ilayangudi	Sivagangai	11.76	125.71	21.56	-117.82	-220.92
310	Thiruppathur	Sivagangai	121.45	138.97	44.85	84.89	162.42
311	Singampunari	Sivagangai	173.74	251.64	79.04	253.73	175.94
312	Sakkottai	Sivagangai	234.27	616.71	20.6	107.11	22.71
313	Kallal	Sivagangai	-103.27	-10.17	3.52	-394.45	-630.94
314	Devakottai	Sivagangai	49.48	375.33	342.88	536.15	473.28
315	Kannangudi	Sivagangai	290.7	396.58	407.58	291.74	342.8
316	S.Pudur	Sivagangai	-14.75	-36.74	-95.37	139.7	-26.88
317	Palayamkottai	Tirunelveli	-50.8	-148.56	-173.62	-354.24	-399.42
318	Manur	Tirunelveli	104.16	111.79	116.08	254.51	506.67
319	Melanceliathanallur	Tirunelveli	-79.05	142.08	-146.64	-162.43	-67.13
320	Kuruvikulam	Tirunelveli	-73.22	142.62	166.33	-197.55	474.27
321	Sankarankoil	Tirunelveli	-35.26	116.52	124.11	222.24	289.28
322	Ambasamudram	Tirunelveli	355.81	415.19	516.92	538.47	445.95
323	Cheranmahadevi	Tirunelveli	-10.82	-60.48	-135.37	-51.38	55.09
324	Pappakudi	Tirunelveli	-208.97	20.32	-58.78	164.67	-93.7
325	Kadayam	Tirunelveli	-20.73	121.23	53.97	-527.63	-403.66
326	Nanguneri	Tirunelveli	39.11	272.62	-210.77	-129.96	-118.04
327	Kalakadu	Tirunelveli	90.46	219.3	216.65	242.4	253.9
328	Valliyoore	Tirunelveli	-108.05	13.21	42.29	22.57	-84.5
329	Radhapuram	Tirunelveli	70.38	201.01	130.26	230.42	-63.44
330	Alankulam	Tirunelveli	99.83	132.17	264.29	415.2	551.27
331	Keelapavoor	Tirunelveli	122.34	93.62	84.54	134.71	144.1
332	Kadayanallur	Tirunelveli	232.62	695.13	484.9	348.47	314.3
333	Shencottai	Tirunelveli	-12.02	111.36	-18.51	-37.66	75.26
334	Tenkasi	Tirunelveli	-160.26	29	-368.53	-830.46	-837.95
335	Vasudevanallur	Tirunelveli	162.23	705.4	680.21	-243.43	617.65
336	Thoothukkudi	Thoothukkudi	-168.57	8.78	-15.99	347.44	115.63
337	Karungulam	Thoothukkudi	-223.3	286.33	147.78	320.35	424.07
338	Srivaikundam	Thoothukkudi	84.01	150.51	137.42	251.4	-281.6
339	Alwarthirunagari	Thoothukkudi	-86.99	-13.25	64.7	24.55	-286.66
340	Tiruchendur	Thoothukkudi	53.28	58.66	116.62	131.05	121.72
341	Udangudi	Thoothukkudi	60.84	9.34	-13.8	-162.51	-131
342	Sattankulam	Thoothukkudi	116.33	203.77	279.37	56.1	188.6
343	Kovilpatti	Thoothukkudi	-37.3	-77.05	-62.85	-168.38	-217.52
344	Kayathar	Thoothukkudi	84.11	156.23	55.54	126.75	96.22
345	Ottapidaram	Thoothukkudi	64.04	117.55	207.1	-39.54	106.18
346	Vilathikulam	Thoothukkudi	346.46	335.13	322.01	507.54	344.36
347	Pudur	Thoothukkudi	-86.76	244.95	-259.36	-704.24	-352.69
348	Agastheeswaram	Kanniyakumari	4.5	69.17	255.57	266.61	450.37
349	Thovalai	Kanniyakumari	-24.95	78.21	-127.21	-198.77	-282.76
350	Rajakkamangalam	Kanniyakumari	3135.54	3259.1	3067.24	3036.32	2793.81

351	Thuckalay	Kanniyakumari	182.55	301.05	358.5	370.63	421.29
352	Kurunthancode	Kanniyakumari	109.07	101.37	254.49	196.29	232
353	Thiruvattar	Kanniyakumari	82.02	172.29	137.03	178.49	-61.1
354	Killiyoor	Kanniyakumari	-44.72	177.54	25.73	-224.28	231.62
355	Munchirai	Kanniyakumari	-27.53	88.76	-20.57	-197.35	-426.25
356	Melpuram	Kanniyakumari	-162.8	-93.73	49.72	10.86	-29.94
357	Krishnagiri	Krishnagiri	17.9	79.06	81.84	316.41	125.42
358	Kaveripattanam	Krishnagiri	34.73	295.26	299.17	251.21	-6.79
359	Veppanapalli	Krishnagiri	22.72	106.1	17.05	368.24	157.97
360	Bargur	Krishnagiri	187.79	209.23	139.31	123.48	136.8
361	Mathur	Krishnagiri	-85	-53.07	-115.89	-113.77	6.55
362	Uthangarai	Krishnagiri	93.38	230.43	157.43	346.4	140.71
363	Hosur	Krishnagiri	149.03	360.46	339.33	294.44	95.63
364	Shoolagiri	Krishnagiri	-44.41	-59.27	-44.16	37.25	345.01
365	Kelamangalam	Krishnagiri	-7.2	109.86	117.22	112.91	-469.01
366	Thally	Krishnagiri	-8.86	-6.15	-49.68	167.88	-11.76
367	Ariyalur	Ariyalur	191.29	87.14	-66.27	-557.89	-17.33
368	Thirumanur	Ariyalur	64.58	50.27	96.91	232.8	-76.52
369	Jayamkondam	Ariyalur	204.09	583.81	189.6	319.99	438.46
370	Andimadam	Ariyalur	225.09	455.36	301.94	631.16	530.86
371	T.Palur	Ariyalur	-267.59	-98.14	-90.18	-59.03	-74.39
372	Sendurai	Ariyalur	151.43	320.35	296.95	-27.56	858.62
373	Uthukuli	Tiruppur	200.37	486.13	587.27	701.07	686.98
374	Gudimangalam	Tiruppur	-216.89	169.49	-19.04	-33.72	-41.31
375	Vellakoil	Tiruppur	368.62	375.93	137.68	435.13	481.31
376	Madathukulam	Tiruppur	-43.6	233.32	250.19	-334.22	-655.03
377	Kundadam	Tiruppur	138.45	-214.27	-602	-401.82	-840.89
378	Mulanur	Tiruppur	-104	20.04	74.63	12.39	9.64
379	Udumalpet	Tiruppur	9.78	57.94	47.67	14.55	-44.45
380	Avinashi	Tiruppur	-74.51	-63.66	-99.59	-221.15	-594.61
381	Palladam	Tiruppur	185.15	260.66	29.18	66.18	151.1
382	Pongalur	Tiruppur	67.24	97.8	-168.6	141.35	-168.57
383	Tiruppur	Tiruppur	-154.66	1225.37	-92.04	380.78	-21.84
384	Kangayam	Tiruppur	272.37	-401.15	-28.63	5.09	-154.78
385	Dharapuram	Tiruppur	-25.48	71.14	277.5	288.51	-232.61
Total			20904.94	60432.10	36903.84	39737.95	21035.30

Panchayat union wise Surplus / Deficit for the year 2010-11

(Rs. in lakhs)

Sl. No.	Blocks	District	Receipts	Expenditure	Surplus/deficit
1	Thalainayar	Nagapattinam	6653.31	174.4	6478.91
2	Rajakkamangalam	Kanniyakumari	3354.12	218.58	3135.54
3	Oddanchatram	Dindigul	788.99	145.92	643.07
4	Parangipettai	Cuddalore	614.17	129.37	484.8
5	Tiruchengode	Namakkal	498.84	83.24	415.6
6	Vellakoil	Tiruppur	447.49	78.87	368.62
7	Ambasamudram	Tirunelveli	404.71	48.9	355.81
8	Vilathikulam	Thoothukkudi	383.45	36.99	346.46
9	Viralimalai	Pudukkottai	588.95	270.54	318.41
10	Kannangudi	Sivagangai	394.84	104.14	290.7
11	Kottampatti	Madurai	400.01	109.34	290.67
12	Kangayam	Tiruppur	272.37	0	272.37
13	Minjur	Tiruvallur	501.64	235.14	266.5
14	Dindigul	Dindigul	450.86	184.94	265.92
15	Pudukkottai	Pudukkottai	387.61	124.91	262.7
16	Tiruchuli	Virudhunagar	359.64	97.47	262.17
17	Thomas Malai	Kancheepuram	425.27	164.6	260.67
18	Nangavalli	Salem	480.36	219.75	260.61
19	K.V. Kuppam	Vellore	497.67	243.65	254.02
20	Thurinapuram	Tiruvannamalai	287.46	34.96	252.5
21	Sirkali	Nagapattinam	292.06	45.9	246.16
22	Bogalur	Ramanathapuram	292.47	49.23	243.24
23	Nilakottai	Dindigul	281.73	40.74	240.99
24	Sakkottai	Sivagangai	337.32	103.05	234.27
25	Kadayanallur	Tirunelveli	356.89	124.27	232.62
26	Thoppampatty	Dindigul	315.32	84.62	230.7
27	Pullampady	Tiruchirappalli	366.47	136.83	229.64
28	Sethubavachatram	Thanjavur	272.35	42.99	229.36
29	Kurinjipadi	Cuddalore	253.32	25.35	227.97
30	Chithampur	Kancheepuram	298.31	71.67	226.64
31	Rajapalayam	Virudhunagar	388.32	161.91	226.41
32	Andimadam	Ariyalur	327.63	102.54	225.09
33	Kammapuram	Cuddalore	324.43	102.69	221.74
34	Omalur	Salem	373.41	153.22	220.19
35	Poondi	Tiruvallur	304.86	89.45	215.41
36	Valangaiman	Tiruvarur	339.1	125.92	213.18
37	Thiyagadurgam	Villupuram	299.61	91.81	207.8
38	K.Paramathi	Karur	403.25	197.39	205.86
39	Jayamkondam	Ariyalur	412.56	208.47	204.09
40	Vedasandur	Dindigul	222.34	18.87	203.47
41	Uthukull	Tiruppur	283.48	83.11	200.37
42	Walajah	Vellore	280.42	84.36	196.06
43	Ariyalur	Ariyalur	356.78	165.49	191.29
44	Bargur	Krishnagiri	306.39	118.6	187.79

45	Palladam	Tiruppur	319.77	134.62	185.15
46	Chengam	Tiruvannamalai	276.04	91.49	184.55
47	Vadamadurai	Dindigul	271.64	87.89	183.75
48	Thuckalay	Kanniyakumari	243.97	61.42	182.55
49	Thalaivasal	Salem	236.56	56.03	180.53
50	Thirukalukundram	Kancheepuram	325.88	145.67	180.21
51	Vandavasi	Tiruvannamalai	327.77	148.69	179.08
52	Thiruvidaimarudur	Thanjavur	361.42	184.37	177.05
53	Kalaspakkam	Tiruvannamalai	259.51	85.62	173.89
54	Singampunari	Sivagangai	276.74	103	173.74
55	Chennimalai	Erode	276.28	103.08	173.2
56	Kolathur	Salem	276.49	113.74	162.75
57	Vasudevanallur	Tirunelveli	459.69	297.46	162.23
58	Sivakasi	Virudhunagar	426.9	267.16	159.74
59	Orathanadu	Thanjavur	245.47	86.59	158.88
60	Thiruvarankulam	Pudukkottai	228.99	71.67	157.32
61	Kallikudi	Madurai	278.05	122.11	155.94
62	Kaniyambadi	Vellore	275.58	120.11	155.47
63	Manikandam	Tiruchirappalli	286.52	132.9	153.62
64	Mudukulathur	Ramanathapuram	265.5	112.72	152.78
65	Rishivandiyam	Villupuram	266.05	114.4	151.65
66	Sendurai	Ariyalur	367.22	215.79	151.43
67	Kamuthi	Ramanathapuram	293.14	142.03	151.11
68	Paramathy	Namakkal	290.57	140.02	150.55
69	Anaicut	Vellore	246.22	96.91	149.31
70	Hosur	Krishnagiri	301.1	152.07	149.03
71	Uppiliyapuram	Tiruchirappalli	300.17	151.52	148.65
72	Tiruvannamalai	Tiruvannamalai	265.68	117.23	148.45
73	West Arni	Tiruvannamalai	293.76	145.68	148.08
74	Karamadai	Coimbatore	206.1	59.64	146.46
75	S.S.Kulam	Coimbatore	269.96	125.38	144.58
76	Palani	Dindigul	322.41	180.63	141.78
77	Kundadam	Tiruppur	301.48	163.03	138.45
78	Kumbakonam	Thanjavur	340.18	202.46	137.72
79	Natham	Dindigul	318.08	180.53	137.55
80	Papanasam	Thanjavur	400.04	263.52	136.52
81	Bhavani	Erode	311.04	176.76	134.28
82	Uthiramerur	Kancheepuram	201.86	67.67	134.19
83	Melmalayanur	Villupuram	220.75	86.85	133.9
84	Chinnasalem	Villupuram	199.54	65.68	133.86
85	Tirukoilur	Villupuram	298.32	164.85	133.47
86	R.S. Mangalam	Ramanathapuram	185.66	55.98	129.68
87	Kunnandarkoil	Pudukkottai	196.53	67.96	128.57
88	Vembakkam	Tiruvannamalai	342.7	216.93	125.77
89	Keelapavoor	Tirunelveli	176.76	54.42	122.34
90	Thiruppathur	Sivagangai	379.97	258.52	121.45
91	Tirunavalur	Villupuram	227.35	106.2	121.15
92	Sulur	Coimbatore	302.35	182.69	119.66
93	Pennagaram	Dharmapuri	266.77	147.25	119.52

94	Pallipalayam	Namakkal	238.34	119.99	118.35
95	Nagapattinam	Nagapattinam	222.91	105.7	117.21
96	Puzhal	Tiruvallur	319.31	202.68	116.63
97	Sattankulam	Thoothukkudi	330.46	214.13	116.33
98	Tharamangalam	Salem	259.39	144.84	114.55
99	Kollidam	Nagapattinam	198.09	85.94	112.15
100	Keelaiyur	Nagapattinam	224	112.51	111.49
101	Aruppukottai	VIRUDHUNAGAR	197.77	88.55	109.22
102	Kurunthancode	Kanniyakumari	179.04	69.97	109.07
103	Koradacheri	Tiruvarur	139.3	33.88	105.42
104	Manur	Tirunelveli	135.29	31.13	104.16
105	Jolarpet	Vellore	179.57	76.46	103.11
106	Valapady	Salem	237.2	136.17	101.03
107	Alankulam	Tirunelveli	311.65	211.82	99.83
108	Mangalur	Cuddalore	226.39	126.71	99.68
109	Dharmapuri	Dharmapuri	208.85	110.06	98.79
110	Arimalam	Pudukkottai	189.7	91.47	98.23
111	Thiruvarur	Tiruvarur	169.46	72.67	96.79
112	Reddiarchatram	Dindigul	302.97	208.42	94.55
113	Manapparai	Tiruchirappalli	242.08	148.67	93.41
114	Uthangarai	Krishnagiri	298.93	205.55	93.38
115	Usilampatti	Madurai	169.18	76.54	92.64
116	Ramanathapuram	Ramanathapuram	155.83	63.37	92.46
117	Thirumayam	Pudukkottai	380.17	288.48	91.69
118	Kalakadu	Tirunelveli	179.26	88.8	90.46
119	Arakonam	Vellore	269.32	180.86	88.46
120	Bodinaickanur	Theni	176.34	88.16	88.18
121	Kadambathur	Tiruvallur	353.04	264.92	88.12
122	Madurai East	Madurai	262.72	175.18	87.54
123	Veerapandy	Salem	257.18	169.81	87.37
124	Namagiripet	Namakkal	316.25	229.36	86.89
125	Olakkur	Villupuram	208.99	122.58	86.41
126	Kayathar	Thoothukkudi	208.61	124.5	84.11
127	Srivaikundam	Thoothukkudi	246.99	162.98	84.01
128	Manachanallur	Tiruchirappalli	188.87	105.14	83.73
129	Namakkal	Namakkal	268.33	186.14	82.19
130	Thiruvattar	Kanniyakumari	250.31	168.29	82.02
131	Thuraiyur	Tiruchirappalli	226.81	145.6	81.21
132	Thiruvaiyaru	Thanjavur	272.42	191.44	80.98
133	Gobi	Erode	307.04	226.68	80.36
134	Batlagundu	Dindigul	203.88	124.16	79.72
135	Sedapatti	Madurai	283.11	204.31	78.8
136	Thirupparankundram	Madurai	271.18	192.45	78.73
137	Pudupalayam	Tiruvannamalai	261.62	183.3	78.32
138	Nallur	Cuddalore	218	139.73	78.27
139	Muthupettai	Tiruvarur	241.91	164.4	77.51
140	Guziliamparai	Dindigul	267.19	190.66	76.53
141	Panamarathupatti	Salem	185.74	110.34	75.4
142	Anakkavoor	Tiruvannamalai	175.57	101	74.57

143	Pallipet	Tiruvallur	246.26	172.13	74.13
144	Polur	Tiruvannamalai	175.36	101.23	74.13
145	Musiri	Tiruchirappalli	206.85	135.77	71.08
146	Mannargudi	Tiruvarur	283.06	212.29	70.77
147	Vembakottai	Virudhunagar	145.18	74.56	70.62
148	Cumbum	Theni	318.56	247.98	70.58
149	Radhapuram	Tirunelveli	174.02	103.64	70.38
150	Arantangi	Pudukkottai	148	80.3	67.7
151	Annagramam	Cuddalore	241.31	173.76	67.55
152	Pongalur	Tiruppur	232.29	165.05	67.24
153	Kodaikanal	Dindigul	200.11	134.57	65.54
154	Udhagai	The Nilgiris	270.61	205.18	65.43
155	Thirumanur	Ariyalur	227.4	162.82	64.58
156	Thiruvadana	Ramanathapuram	161.26	97.21	64.05
157	Ottapidaram	Thoothukkudi	301.82	237.78	64.04
158	R.K.Pet	Tiruvallur	213.03	149.18	63.85
159	Kadavur	Karur	195.95	133.4	62.55
160	Bhavanisagar	Erode	191.79	129.45	62.34
161	Merkanam	Villupuram	234.86	173.17	61.69
162	Tiruvallur	Tiruvallur	210.22	148.73	61.49
163	Udangudi	Thoothukkudi	152.43	91.59	60.84
164	Alathur	Perambalur	162.97	103.16	59.81
165	Kandhili	Vellore	219.12	161.04	58.08
166	Acharapakkam	Kancheepuram	241.5	185.83	55.67
167	Nannilam	Tiruvarur	224.07	169.56	54.51
168	Tiruchendur	Thoothukkudi	216.73	163.45	53.28
169	Thiruporur	Kancheepuram	240.58	187.35	53.23
170	Madhanur	Vellore	216.02	163.67	52.35
171	Ulundurpet	Villupuram	199.91	148.44	51.47
172	T.Pet	Tiruchirappalli	207.57	156.26	51.31
173	Mac. Choultry	Salem	378.51	327.28	51.23
174	Devakottai	Sivagangai	150.83	101.35	49.48
175	Krishnarayapuram	Karur	186.33	137.47	48.86
176	Attur	Salem	274.99	227.32	47.67
177	Thimiri	Vellore	425.69	378.28	47.41
178	Ponnamaravathi	Pudukkottai	223.58	176.9	46.68
179	Andhanallur	Tiruchirappalli	196.62	151.4	45.22
180	Thiruppanandal	Thanjavur	183.68	138.93	44.75
181	Sivaganga	Sivagangai	151.04	106.92	44.12
182	Morappur	Dharmapuri	145.41	101.45	43.96
183	Konganapuram	Salem	204.59	161.25	43.34
184	Thanjavur	Thanjavur	252.24	210.29	41.95
185	Nanguneri	Tirunelveli	238.63	199.52	39.11
186	Paramakudi	Ramanathapuram	292.22	254.48	37.74
187	Annavasal	Pudukkottai	137.53	101.41	36.12
188	T.N. Palayam	Erode	254.52	218.42	36.1
189	Annur	Coimbatore	205.03	169.1	35.93
190	Gandarvakottai	Pudukkottai	160	124.81	35.19
191	Kaveripattanam	Krishnagiri	201.5	166.77	34.73

192	Ayothiyapattinam	Salem	161.15	128.98	32.17
193	Kinathukadavu	Coimbatore	193.08	161.8	31.28
194	Vedaranyam	Nagapattinam	176.6	145.65	30.95
195	Palacode	Dharmapuri	302.05	271.21	30.84
196	Mugaiyur	Villupuram	167.98	137.48	30.5
197	Sathy	Erode	335.09	304.81	30.28
198	Chellampatti	Madurai	277.52	249.58	27.94
199	Kollihills	Namakkal	232.16	206.07	26.09
200	Karambakkudi	Pudukkottai	145.1	119.62	25.48
201	Tiruttani	Tiruvallur	85.85	60.88	24.97
202	Gudalur	The Nilgiris	147.13	123.95	23.18
203	Veppanapalli	Krishnagiri	182.46	159.74	22.72
204	Walajabad	Kancheepuram	166.07	143.68	22.39
205	Keerapalayam	Cuddalore	287.72	267.3	20.42
206	Thanthoni	Karur	191.98	172.9	19.08
207	Narikudi	Virudhunagar	224.07	205.41	18.66
208	Krishnagiri	Krishnagiri	175.33	157.43	17.9
209	Thirumarugal	Nagapattinam	211.24	193.74	17.5
210	Villivakkam	Tiruvallur	223.11	205.91	17.2
211	Erumapatty	Namakkal	207.41	190.61	16.8
212	Sankari	Salem	218.93	203.13	15.8
213	Sembanarkoil	Nagapattinam	221.93	207.34	14.59
214	Madurai West	Madurai	95.6	81.75	13.85
215	Lalgudi	Tiruchirappalli	116.85	104.5	12.35
216	Ilayangudi	Sivagangai	196.52	184.76	11.76
217	Thiruppuvanam	Sivagangai	140.71	130.54	10.17
218	Anaimalai	Coimbatore	172.47	162.57	9.9
219	Udumalpet	Tiruppur	210.78	201	9.78
220	Budalur	Thanjavur	266.31	257.07	9.24
221	Sattur	Virudhunagar	228.85	220.72	8.13
222	Shanarpatti	Dindigul	135.24	127.13	8.11
223	Needamangalam	Tiruvarur	227.7	219.93	7.77
224	Kalaiyarkovil	Sivagangai	298.39	290.63	7.76
225	Mallasamudram	Namakkal	130.13	122.93	7.2
226	Nallampalli	Dharmapuri	143.07	136.61	6.46
227	Thondamuthur	Coimbatore	309.79	303.45	6.34
228	Vanur	Villupuram	152.54	147.92	4.62
229	Agastheeswaram	Kanniyakumari	196.54	192.04	4.5
230	Kalrayan Hills	Villupuram	186.05	182.54	3.51
231	Vellore	Vellore	180.89	179.44	1.45
232	Lathur	Kancheepuram	144.24	144.63	-0.39
233	Kilpennathur	Tiruvannamalai	144.69	145.53	-0.84
234	Pollachi(S)	Coimbatore	212.62	213.6	-0.98
235	Thiruverambur	Tiruchirappalli	185.49	187.4	-1.91
236	Kotagiri	The Nilgiris	310.18	312.36	-2.18
237	Panruti	Cuddalore	86.36	93.41	-7.05
238	Kelamangalam	Krishnagiri	127.36	134.56	-7.2
239	Manamelkudi	Pudukkottai	259.89	267.31	-7.42
240	P.N.Palayam	Coimbatore	282.87	290.51	-7.64

241	Thally	Krishnagiri	101.87	110.73	-8.86
242	Kanai	Villupuram	126.59	136.67	-10.08
243	Elachipalayam	NAMAKKAL	139.75	150.26	-10.51
244	Melur	Madurai	157.39	168.13	-10.74
245	Cheranmahadevi	Tirunelveli	150.77	161.59	-10.82
246	Shencottai	Tirunelveli	141.91	153.93	-12.02
247	Sholinghur	Vellore	232.51	245.52	-13.01
248	Kallakurichi	Villupuram	320.67	334.14	-13.47
249	S.Pudur	Sivagangai	237.89	252.64	-14.75
250	Natrampalli	Vellore	260.57	278.3	-17.73
251	Gangavalli	Salem	127.32	145.3	-17.98
252	Kadayam	Tirunelveli	151.9	172.63	-20.73
253	Ammamet	Thanjavur	27.51	48.82	-21.31
254	Pattukkottai	Thanjavur	251.12	274	-22.88
255	Kabilarmalai	Namakkal	191.32	216.25	-24.93
256	Thovalai	Kanniyakumari	151.61	176.56	-24.95
257	Dharapuram	Tiruppur	234.49	259.97	-25.48
258	Thottiam	Tiruchirappalli	124.56	150.86	-26.3
259	Cuddalore	Cuddalore	172.54	199.08	-26.54
260	Salem	Salem	199.4	226.14	-26.74
261	Thiruthuraipoondi	Tiruvarur	248.93	276.06	-27.13
262	Munchirai	Kanniyakumari	173.06	200.59	-27.53
263	Vaiyampatty	Tiruchirappalli	99.51	127.79	-28.28
264	Kandamangalam	Villupuram	206.31	236.45	-30.14
265	Nemili	Vellore	130.4	161.59	-31.19
266	Srivilliputhur	Virudhunagar	196.44	228.82	-32.38
267	Watrap	Virudhunagar	52.46	84.94	-32.48
268	Mecheri	Salem	123.61	156.61	-33
269	Kudavaasal	Tiruvarur	191.83	225.01	-33.18
270	Kivelur	Nagapattinam	205.73	240.59	-34.86
271	Thandampet	Tiruvannamalai	145.31	180.39	-35.08
272	Sankarankoil	Tirunelveli	99.01	134.27	-35.26
273	Idappady	Salem	115.94	151.56	-35.62
274	Madukkarai	Coimbatore	244.11	281.4	-37.29
275	Kovilpatti	Thoothukkudi	113.53	150.83	-37.3
276	Perundurair	Erode	172.66	210	-37.34
277	Yercaud	Salem	83.51	123.02	-39.51
278	Mandapam	Ramanathapuram	116.68	157.06	-40.38
279	Madathukulam	Tiruppur	184.99	228.59	-43.6
280	Cheyyar	Tiruvannamalai	166.66	210.39	-43.73
281	Shoolagiri	Krishnagiri	194.29	238.7	-44.41
282	Killiyoor	Kanniyakumari	238.1	282.82	-44.72
283	Marungapuri	Tiruchirappalli	141.68	187.91	-46.23
284	T.Kallupatty	Madurai	103.69	150.35	-46.66
285	Sholavaram	Tiruvallur	175.38	223.07	-47.69
286	T.V. Nallur	Villupuram	201.13	249.62	-48.49
287	Perambalur	Perambalur	131.68	180.69	-49.01
288	Pollachi(N)	Coimbatore	193.19	242.8	-49.61
289	Veppur	Perambalur	134.24	184.7	-50.46

290	Palayamkottai	Tirunelveli	80.8	131.6	-50.8
291	Mayiladuthurai	Nagapattinam	191.07	243.5	-52.43
292	Athoor	Dindigul	151.1	203.71	-52.61
293	Gummidipoondi	Tiruvallur	289.36	342.94	-53.58
294	Vennandur	Namakkal	331.42	385.6	-54.18
295	Mohanur	Namakkal	147.75	202.91	-55.16
296	Kottur	Tiruvarur	183.21	238.77	-55.56
297	Tiruvalangadu	Tiruvallur	283.29	339.03	-55.74
298	Talavadi	Erode	225.56	283.97	-58.41
299	Chinnamanur	Theni	178.07	237.04	-58.97
300	Anthiyur	Erode	182.91	242.13	-59.22
301	Alangayam	Vellore	220.01	279.9	-59.89
302	Theni	Theni	171.41	231.7	-60.29
303	Veppanthattai	Perambalur	178.22	239.3	-61.08
304	Gudiyatham	Vellore	202.66	267.24	-64.58
305	Virudhunagar	Virudhunagar	162.05	227.59	-65.54
306	Mailam	Villupuram	146.95	215.19	-68.24
307	Kattumannar Koil	Cuddalore	211.84	281.16	-69.32
308	Melbhuvanagiri	Cuddalore	184.82	256.31	-71.49
309	Chetpet	Tiruvannamalai	261.16	333.18	-72.02
310	Kuruvikulam	Tirunelveli	135.67	208.89	-73.22
311	Erode	Erode	121.04	195.44	-74.4
312	Avinashi	Tiruppur	172.32	246.83	-74.51
313	Peravurani	Thanjavur	114.41	189.53	-75.12
314	Sankarapuram	Villupuram	206.21	282.73	-76.52
315	Melaneelithanallur	Tirunelveli	235.43	314.48	-79.05
316	Manamadurai	Sivagangai	162.86	245.72	-82.86
317	Mathur	Krishnagiri	213.73	298.73	-85
318	Alanganallur	Madurai	124.83	210.1	-85.27
319	P.N.Palayam	Madurai	92.25	177.6	-85.35
320	Pudur	Salem	426.18	512.94	-86.76
321	Alwarthirunagari	Thoothukkudi	224.52	311.51	-86.99
322	Ellapuram	Thoothukkudi	104.18	191.35	-87.17
323	Gingee	Tiruvallur	235.93	325.19	-89.26
324	Thogamalai	Villupuram	155.17	244.65	-89.48
325	Kadayaampatti	Karur	131.92	224.07	-92.15
326	Arcot	Salem	119.74	213.24	-93.5
327	Katpadi	Vellore	152.16	246.7	-94.54
328	Periyakulam	Vellore	120.85	216.53	-95.68
329	Ammapet	Theni	116.2	212.53	-96.33
330	Thellar	Erode	169.46	266.39	-96.93
331	Rasipuram	Tiruvannamalai	169.39	267.22	-97.83
332	Kulithalai	Namakkal	154.88	253.23	-98.35
333	Kadaladi	Karur	154.14	252.61	-98.47
334	Koliyanur	Ramanathapuram	151.06	250	-98.94
335	Andipatti	Villupuram	76.21	176.11	-99.9
336	Vadipatti	Theni	133.46	235.77	-102.31
337	Sendamangalam	Madurai	228.27	331.17	-102.9
338	Kallal	Namakkal	196.85	300.12	-103.27
		Sivagangai			

339	Mulanur	Tiruppur	143.63	247.63	-104
340	Arni	Tiruvannamalai	25.26	130.98	-105.72
341	Valliyoor	Tirunelveli	163.67	271.72	-108.05
342	Vallam	Villupuram	123.33	233.74	-110.41
343	Karimangalam	Dharmapuri	198.73	313.2	-114.47
344	Sriperumbudur	Kancheepuram	132.12	246.78	-114.66
345	Kodumudi	Erode	84.35	199.59	-115.24
346	Kattankolathur	Kancheepuram	260.52	377.1	-116.58
347	Vridhachalam	Cuddalore	104.96	222.18	-117.22
348	Aravakurichi	Karur	125.22	247.59	-122.37
349	Kariapatti	Virudhunagar	303.85	427.86	-124.01
350	Thiruppullani	Ramanathapuram	121.5	247.41	-125.91
351	Kancheepuram	Kancheepuram	173.07	299.54	-126.47
352	Jawadhu Hills	Tiruvannamalai	250.19	379.3	-129.11
353	Poonamallee	Tiruvallur	195.19	327.25	-132.06
354	Modakkuruchi	Erode	112.71	249.27	-136.56
355	Harur	Dharmapuri	164.74	301.49	-136.75
356	Kuthalam	Nagapattinam	198.65	338.28	-139.63
357	Thirumangalam	Madurai	70.4	212.3	-141.9
358	Kumaratchi	Cuddalore	162.42	304.63	-142.21
359	Kundrathur	Kancheepuram	131.47	275.05	-143.58
360	Nambiyur	Erode	149.39	294.81	-145.42
361	Tiruppur	Tiruppur	0	154.66	-154.66
362	Karur	Karur	182.76	342.55	-159.79
363	Tenkasi	Tirunelveli	159.05	319.31	-160.26
364	Melpuram	Kanniyakumari	245.06	407.86	-162.8
365	Thoothukudi	Thoothukkudi	82.57	251.14	-168.57
366	Thiruvonam	Thanjavur	89.04	267.56	-178.52
367	Kaveripakkam	Vellore	87.36	277.99	-190.63
368	Thirupathur	Vellore	150.25	345.27	-195.02
369	Vikkiravandi	Villupuram	306.44	506.31	-199.87
370	Pappakudi	Tirunelveli	108.56	317.53	-208.97
371	Gudimangalam	Tiruppur	237.94	454.83	-216.89
372	Karungulam	Thoothukkudi	235.51	458.81	-223.3
373	Pappireddipatti	Dharmapuri	95.52	328.73	-233.21
374	Uthamapalayam	Theni	202.28	445.01	-242.73
375	Pernambet	Vellore	205.73	457.07	-251.34
376	Nainarkoil	Vellore	168.86	421.14	-252.28
377	Sultanpet	Ramanathapuram	168.86	421.14	-252.28
378	T.Palur	Coimbatore	206.73	460.68	-253.95
379	Madurantakam	Ariyalur	153.46	421.05	-267.59
380	Madukkur	Kancheepuram	91.69	368.42	-276.73
381	Pernamallur	Kancheepuram	60.6	355.18	-294.58
382	Avudayarkoil	Thanjavur	169.49	467.26	-297.77
383	Puduchatram	Tiruvannamalai	212.5	527.01	-314.51
384	K Myladumparai	Pudukkottai	108.69	534.58	-425.89
385	Coonoor	Namakkal	99.12	711.95	-612.83
		Theni	115.94	1234.37	-1118.43
		The Nilgiris			
		Total	95944.79	75039.85	20904.94

Panchayat union wise Surplus / Deficit for the year 2011-12

(Rs. in lakhs)

Sl. No	Blocks	District	Receipts	Expenditure	Surplus/deficit
1	Paramakudi	Ramanathapuram	4864.09	221.85	4642.24
2	Thalainayar	Nagapattinam	3527.89	258.26	3269.63
3	Rajakkamangalam	Kanniyakumari	3408.64	149.54	3259.1
4	Modakkuruchi	Erode	2548.89	374.79	2174.1
5	Tiruppur	Tiruppur	1305.68	80.31	1225.37
6	Ulundurpet	Villupuram	932.86	224.03	708.83
7	Vasudevanallur	Tirunelveli	809.96	104.56	705.4
8	Kadayanallur	Tirunelveli	835.63	140.5	695.13
9	Sakkottai	Sivagangai	659.26	42.55	616.71
10	Parangipettai	Cuddalore	707.05	113.42	593.63
11	Jayamkondam	Ariyalur	712.53	128.72	583.81
12	Tiruchengode	Namakkal	670.89	107.02	563.87
13	Uthukuli	Tiruppur	537.06	50.93	486.13
14	Thimiri	Vellore	545.07	67.54	477.53
15	Andimadam	Ariyalur	519.68	64.32	455.36
16	Sirkali	Nagapattinam	465.18	46.6	418.58
17	Ambasamudram	Tirunelveli	458.61	43.42	415.19
18	Cumbum	Theni	552.82	140.01	412.81
19	Rajapalayam	Virudhunagar	488.9	76.25	412.65
20	Kotagiri	The Nilgiris	564.28	152.67	411.61
21	Coonoor	The Nilgiris	839.72	441.35	398.37
22	Kannangudi	Sivagangai	528.26	131.68	396.58
23	Walajah	Vellore	459.07	72.35	386.72
24	Viralimalai	Pudukkottai	594.79	209.23	385.56
25	Dindigul	Dindigul	513.33	135.43	377.9
26	Vellakoil	Tiruppur	520.24	144.31	375.93
27	Devakottai	Sivagangai	521.71	146.38	375.33
28	Talavadi	Erode	601.61	233.98	367.63
29	Paramathy	Namakkal	455.11	87.61	367.5
30	Hosur	Krishnagiri	537.64	177.18	360.46
31	Pollachi(S)	Coimbatore	532	180.16	351.84
32	Tirukoilur	Villupuram	492.84	143.75	349.09
33	Arantangi	Pudukkottai	475.09	135.09	340
34	Natham	Dindigul	462.72	126.67	336.05
35	Vilathikulam	Thoothukkudi	366.11	30.98	335.13
36	Narikudi	Virudhunagar	430.95	100.09	330.86
37	Minjur	Tiruvallur	557.32	235.04	322.28
38	Sendurai	Ariyalur	442.47	122.12	320.35
39	Dharmapuri	Dharmapuri	364.41	44.15	320.26
40	Thiruvarankulam	Pudukkottai	393.86	79.35	314.51
41	Lalgudi	Tiruchirappalli	391.87	78.4	313.47
42	Erode	Erode	394.28	84.18	310.1
43	Bogalur	Ramanathapuram	384.26	75.65	308.61
44	Kottampatti	Madurai	395.06	91.24	303.82

45	Thuckalay	Kanniyakumari	442.12	141.07	301.05
46	Palacode	Dharmapuri	596.2	299.22	296.98
47	Kaveripattanam	Krishnagiri	398.97	103.71	295.26
48	Pullampady	Tiruchirappalli	457.85	163.41	294.44
49	Oddanchatram	Dindigul	490.07	196.44	293.63
50	K.Paramathi	Karur	458.35	167.86	290.49
51	Thoppampatty	Dindigul	392.24	102.44	289.8
52	Thalaivasal	Salem	344.85	57.8	287.05
53	Veerapandy	Salem	414.48	128.11	286.37
54	Karungulam	Thoothukkudi	430.27	143.94	286.33
55	Tiruvalangadu	Tiruvallur	458.65	173.78	284.87
56	Mannargudi	Tiruvarur	483.78	205.68	278.1
57	Namagiripet	Namakkal	539	261.81	277.19
58	Chinnasalem	Villupuram	331.54	56.05	275.49
59	Nanguneri	Tirunelveli	423.32	150.7	272.62
60	Chellampatti	Madurai	562.9	290.38	272.52
61	Harur	Dharmapuri	367.64	95.35	272.29
62	Kumbakonam	Thanjavur	614.39	343.62	270.77
63	Poondi	Tiruvallur	404.35	133.79	270.56
64	Keelaiyur	Nagapattinam	444.14	174.04	270.1
65	Nangavalli	Salem	571.49	301.68	269.81
66	Kurinjipadi	Cuddalore	320.41	51.95	268.46
67	Thurinjapuram	Tiruvannamalai	289.69	21.99	267.7
68	Thuraiyur	Tiruchirappalli	405.19	137.85	267.34
69	Thiruvaidaimarudur	Thanjavur	360.21	96.98	263.23
70	Bodinaickanur	Theni	334.34	73.09	261.25
71	Palladam	Tiruppur	446.78	186.12	260.66
72	Omalur	Salem	424.3	164.98	259.32
73	Tharamangalam	Salem	514.34	256.86	257.48
74	Rishivandiyam	Villupuram	351.23	97.86	253.37
75	Singampunari	Sivagangai	479.64	228	251.64
76	Pudukkottai	Pudukkottai	344.52	94.84	249.68
77	Kallakurichi	Villupuram	435.24	187.87	247.37
78	Pudur	Thoothukkudi	566.73	321.78	244.95
79	Orathanadu	Thanjavur	407.56	163.34	244.22
80	Thiruvadana	Ramanathapuram	313.35	70.91	242.44
81	Gummidipoondi	Tiruvallur	639.46	398.18	241.28
82	Merkanam	Villupuram	413.75	172.59	241.16
83	Panamarathupatti	Salem	406.57	165.96	240.61
84	Jolarpet	Vellore	316.34	77.11	239.23
85	Kadambathur	Tiruvallur	473.09	235.64	237.45
86	Vedasandur	Dindigul	260.38	23.01	237.37
87	Chithampur	Kancheepuram	322.06	85.8	236.26
88	Nannilam	Tiruvarur	360.01	125.15	234.86
89	Madathukulam	Tiruppur	372.69	139.37	233.32
90	Thiyagadurgam	Villupuram	382.63	152.02	230.61
91	Uthangarai	Krishnagiri	483.89	253.46	230.43
92	Bhavani	Erode	452.42	222.55	229.87
93	Villivakkam	Tiruvallur	381.38	151.89	229.49

94	Thirumarugal	Nagapattinam	450.05	222.02	228.03
95	Papanasam	Thanjavur	479.1	252.19	226.91
96	Thanjavur	Thanjavur	480.62	257.06	223.56
97	Nallur	Cuddalore	376.17	152.82	223.35
98	Thirukalukundram	Kancheepuram	348.4	125.09	223.31
99	Kalakadu	Tirunelveli	312.8	93.5	219.3
100	Sattur	Virudhunagar	362.38	146.25	216.13
101	Kammapuram	Cuddalore	388.23	172.63	215.6
102	Sethubavachatram	Thanjavur	265.07	50.82	214.25
103	Annagramam	Cuddalore	366.38	155.14	211.24
104	Chennimalai	Erode	317.35	106.71	210.64
105	Thiruvarur	Tiruvarur	341.45	132.09	209.36
106	Bargur	Krishnagiri	401.67	192.44	209.23
107	Thirumayam	Pudukkottai	544.97	340.56	204.41
108	Sattankulam	Thoothukkudi	421.7	217.93	203.77
109	Veppur	Perambalur	325.69	122.17	203.52
110	West Arni	Tiruvannamalai	374.6	172.24	202.36
111	Namakkal	Namakkal	352.14	150.26	201.88
112	Batlagundu	Dindigul	275.18	73.91	201.27
113	Radhapuram	Tirunelveli	343.51	142.5	201.01
114	Poonamallee	Tiruvallur	378.26	179.57	198.69
115	S.S.Kulam	Coimbatore	337.29	138.82	198.47
116	Konganapuram	Salem	384.96	187.82	197.14
117	Kaniyambadi	Vellore	305.74	112.57	193.17
118	Chengam	Tiruvannamalai	386.76	195.71	191.05
119	R.S. Mangalam	Ramanathapuram	250.62	59.6	191.02
120	Udhagai	The Nilgiris	395.25	208.7	186.55
121	Thiruporur	Kancheepuram	376.74	191.33	185.41
122	Nilakottai	Dindigul	357.55	172.77	184.78
123	Karamadai	Coimbatore	242.12	57.34	184.78
124	Kolathur	Salem	452.08	268.72	183.36
125	Sholavaram	Tiruvallur	320.29	142.72	177.57
126	Killiyoor	Kanniyakumari	240.28	62.74	177.54
127	Kodaikanal	Dindigul	357.55	180.09	177.46
128	Keerapalayam	Cuddalore	359.34	182.88	176.46
129	Kollidam	Nagapattinam	273.09	97	176.09
130	Attur	Salem	316.89	143.65	173.24
131	Valangaiman	Tiruvarur	336	163.62	172.38
132	Thiruvattar	Kanniyakumari	351.43	179.14	172.29
133	T.Kallupatty	Madurai	187.98	16	171.98
134	Gandarvakottai	Madurai	303	131.11	171.89
135	Tiruvannamalai	Pudukkottai	296.91	125.04	171.87
136	Kallikudi	Tiruvannamalai	329.74	158.9	170.84
137	Thiruppuvanam	Madurai	301.44	131.23	170.21
138	Gudimangalam	Sivagangai	314.29	144.8	169.49
139	Vallam	Tiruppur	283.31	114.01	169.3
140	Melmalayanur	Villupuram	265.76	97.18	168.58
141	Gangavalli	Villupuram	281.32	115.71	165.61
142	Koradacheri	Salem	239.29	76.95	162.34
		Tiruvarur			

143	Veppanthattai	Perambalur	316.55	155.24	161.31
144	Thiruvaiyaru	Thanjavur	425.5	265.48	160.02
145	Sembanarkoil	Nagapattinam	343.55	183.85	159.7
146	Uthamapalayam	Theni	290.67	131.53	159.14
147	T.N. Palayam	Erode	371.35	212.26	159.09
148	Morappur	Dharmapuri	274.89	116.15	158.74
149	Kandhili	Vellore	327.19	169.14	158.05
150	Kayathar	Thoothukkudi	348.29	192.06	156.23
151	Kattumannar Koil	Cuddalore	353.24	198.17	155.07
152	Annur	Coimbatore	331.3	176.86	154.44
153	Madurai West	Madurai	257.24	104.84	152.4
154	Puzhal	Tiruvallur	319.67	168.49	151.18
155	Musiri	Tiruchirappalli	271.29	120.16	151.13
156	Ramanathapuram	Ramanathapuram	200.49	49.5	150.99
157	Gudalur	The Nilgiris	305.64	154.65	150.99
158	Srivaikundam	Thoothukkudi	289.91	139.4	150.51
159	Natrampalli	Vellore	368.23	219.54	148.69
160	Sulur	Coimbatore	322.88	174.26	148.62
161	Kalasapakkam	Tiruvannamalai	288.63	141.27	147.36
162	Karambakkudi	Pudukkottai	219.66	73.08	146.58
163	Manachanallur	Tiruchirappalli	340.73	194.57	146.16
164	Mayiladuthurai	Nagapattinam	260.86	115.2	145.66
165	Gudiyatham	Vellore	325.32	180.6	144.72
166	Muthupettai	Tiruvarur	303.11	158.51	144.6
167	Kadavur	Karur	298.87	154.63	144.24
168	Thanthoni	Karur	332.07	188.83	143.24
169	Kuruvikulam	Tirunelveli	285.63	143.01	142.62
170	Melaneelithanallur	Tirunelveli	414.35	272.27	142.08
171	Thiruppathur	Sivagangai	377.49	238.52	138.97
172	Chinnamanur	Theni	307.88	169.56	138.32
173	Cheyyar	Tiruvannamalai	305.65	170.37	135.28
174	Mandapam	Ramanathapuram	256.59	122.2	134.39
175	Alankulam	Tirunelveli	361.04	228.87	132.17
176	Kalaiyarkovil	Sivagangai	419.83	287.73	132.1
177	Vadipatti	Madurai	265.79	135.19	130.6
178	Arni	Tiruvannamalai	215.75	85.23	130.52
179	Aruppukottai	Virudhunagar	289.97	162.34	127.63
180	Nagapattinam	Nagapattinam	270.45	144.16	126.29
181	Thiruppanandal	Thanjavur	267.25	141.03	126.22
182	Vanur	Villupuram	266.97	141.16	125.81
183	Ilayangudi	Sivagangai	266.7	140.99	125.71
184	Polur	Tiruvannamalai	313.39	188.44	124.95
185	Kamuthi	Ramanathapuram	297.4	173.28	124.12
186	Pudupalayam	Tiruvannamalai	348.77	225.75	123.02
187	Manapparai	Tiruchirappalli	325.92	203.34	122.58
188	Arimalam	Pudukkottai	262.51	141.15	121.36
189	Kadayam	Tirunelveli	350.54	229.31	121.23
190	Ottapidaram	Thoothukkudi	303.1	185.55	117.55
191	Sankarankoil	Tirunelveli	383.54	267.02	116.52

192	Sultanpet	Coimbatore	319.82	203.37	116.45
193	Mallasamudram	Namakkal	143.46	27.24	116.22
194	Vennandur	Namakkal	264.52	148.44	116.08
195	Thiruthuraipoondi	Tiruvarur	332.43	216.45	115.98
196	Thandarampet	Tiruvannamalai	403.14	287.44	115.7
197	Kunnandarkoil	Pudukkottai	312.14	198.17	113.97
198	Manur	Tirunelveli	245.21	133.42	111.79
199	Kinathukadavu	Coimbatore	262.89	151.34	111.55
200	Pallipalayam	Namakkal	364.17	252.69	111.48
201	Shencottai	Tirunelveli	252.54	141.18	111.36
202	Sivaganga	Sivagangai	247.89	137.32	110.57
203	Salem	Salem	278.52	168.57	109.95
204	Kelamangalam	Krishnagiri	171.13	61.27	109.86
205	Nallampalli	Dharmapuri	303.55	193.89	109.66
206	Sathy	Erode	372.6	263.31	109.29
207	Mangalur	Cuddalore	309.69	200.66	109.03
208	Veppanapalli	Krishnagiri	161.89	55.79	106.1
209	P.N.Palayam	Salem	274.38	168.45	105.93
210	K.V. Kuppam	Vellore	239.17	133.68	105.49
211	Anthiyur	Erode	303.45	199.08	104.37
212	Madhanur	Vellore	301.8	199.3	102.5
213	Needamangalam	Tiruvarur	289.88	187.84	102.04
214	Cuddalore	Cuddalore	314.53	212.9	101.63
215	Kurunthancode	Kanniyakumari	217.74	116.37	101.37
216	Tiruttani	Tiruvallur	161.41	61.2	100.21
217	Pennagaram	Dharmapuri	261.89	161.9	99.99
218	Mudukulathur	Ramanathapuram	277	177.1	99.9
219	Karimangalam	Dharmapuri	261.48	162.55	98.93
220	Pallipet	Tiruvallur	219.63	120.96	98.67
221	Guziliamparai	Dindigul	267.8	169.52	98.28
222	Thogamalai	Karur	335.11	237.23	97.88
223	Pongalur	Tiruppur	229.14	131.34	97.8
224	Tiruvallur	Tiruvallur	256.47	158.94	97.53
225	Kudavaasal	Tiruvarur	378.33	283.55	94.78
226	Anakkavoor	Tiruvannamalai	206.7	112.41	94.29
227	Keelapavoor	Tirunelveli	139.67	46.05	93.62
228	Arakonam	Vellore	240.43	148.23	92.2
229	Mugaiyur	Villupuram	238.74	146.67	92.07
230	Kariapatti	Virudhunagar	367.68	275.67	92.01
231	Thomas Malai	Kancheepuram	261.41	169.83	91.58
232	Vadamadurai	Dindigul	153.89	62.44	91.45
233	Ayothiyapattinam	Salem	216.07	124.86	91.21
234	Gingee	Villupuram	332.54	241.81	90.73
235	Vandavasi	Tiruvannamalai	314.66	223.99	90.67
236	Munchirai	Kanniyakumari	258.58	169.82	88.76
237	Usilampatti	Madurai	318.14	229.85	88.29
238	Kalrayan Hills	Villupuram	254.87	166.75	88.12
239	Alathur	Perambalur	230.73	143.57	87.16
240	Ariyalur	Ariyalur	306.55	219.41	87.14

241	Vedaranyam	Nagapattinam	237.17	151.02	86.15
242	Kottur	Tiruvarur	301.15	216.53	84.62
243	Krishnarayapuram	Karur	219.24	135.23	84.01
244	Tirunavalur	Villupuram	250.09	167.27	82.82
245	Manikandam	Tiruchirappalli	274.61	191.89	82.72
246	Arcot	Vellore	247.65	164.96	82.69
247	Reddiarchatram	Dindigul	281.93	199.71	82.22
248	Kumaratchi	Cuddalore	318.83	239.53	79.3
249	Krishnagiri	Krishnagiri	281.87	202.81	79.06
250	Madukkarai	Coimbatore	427.56	348.51	79.05
251	Thovalai	Kanniyakumari	221.6	143.39	78.21
252	Thellar	Tiruvannamalai	345.52	271.01	74.51
253	Dharapuram	Tiruppur	464.3	393.16	71.14
254	Olakkur	Villupuram	264.15	193.43	70.72
255	Shanarpatti	Dindigul	208.75	138.51	70.24
256	Periyakulam	Theni	266.52	196.35	70.17
257	Agastheeswaram	Kanniyakumari	383.89	314.72	69.17
258	Sedapatti	Madurai	281.74	213.09	68.65
259	Mailam	Villupuram	221.58	153.07	68.51
260	Mohanur	Namakkal	240.73	172.68	68.05
261	Melbhuvanagiri	Cuddalore	287.39	219.89	67.5
262	Sivakasi	Virudhunagar	254.4	189.62	64.78
263	Vellore	Vellore	241.43	178.39	63.04
264	Uppiliyapuram	Tiruchirappalli	264.94	202.21	62.73
265	Bhavanisagar	Erode	233.74	172.88	60.86
266	Pollachi(N)	Coimbatore	352.72	293.5	59.22
267	Pernamallur	Tiruvannamalai	246.87	188.02	58.85
268	Walajabad	Kancheepuram	240.43	181.73	58.7
269	Tiruchendur	Thoothukkudi	268.43	209.77	58.66
270	Thirupathur	Vellore	227.36	169.14	58.22
271	Udumalpet	Tiruppur	210.89	152.95	57.94
272	Virudhunagar	Virudhunagar	228.02	172.29	55.73
273	Uthiramerur	Kancheepuram	139.44	83.86	55.58
274	Alanganallur	Madurai	242.61	188.65	53.96
275	Thondamuthur	Coimbatore	267.77	214.52	53.25
276	T.V. Nallur	Villupuram	345.17	293.3	51.87
277	Tiruchuli	Virudhunagar	251.49	200.05	51.44
278	Koliyanur	Villupuram	309.93	259.5	50.43
279	Thirumanur	Ariyalur	251.19	200.92	50.27
280	Vembakottai	Virudhunagar	163.65	119.26	44.39
281	Sriperumbudur	Virudhunagar	264.99	223.18	41.81
282	T.Pet	Kancheepuram	297.09	258.14	38.95
283	Karur	Tiruchirappalli	321.1	284.12	36.98
284	Pappireddipatti	Karur	56.94	22.59	34.35
285	Kancheepuram	Dharmapuri	234.96	201.84	33.12
286	Elachipalayam	Kancheepuram	433.94	403	30.94
287	Tenkasi	NAMAKKAL	259.77	230.77	29
288	Peravurani	Tirunelveli	235.02	208.01	27.01
289	Sankari	Thanjavur	319.52	293.26	26.26
		Salem			

290	Kadaladi	Ramanathapuram	316.06	290.92	25.14
291	Kanai	Villupuram	151.36	126.37	24.99
292	Ponnamaravathi	Pudukkottai	209.22	185.72	23.5
293	Chetpet	Tiruvannamalai	303.57	280.14	23.43
294	Kilvelur	Nagapattinam	281.94	261.17	20.77
295	Pappakudi	Tirunelveli	339.53	319.21	20.32
296	Mulanur	Tiruppur	237.73	217.69	20.04
297	Sholinghur	Vellore	210.26	190.35	19.91
298	Acharapakkam	Kancheepuram	223	203.73	19.27
299	Kulithalai	Karur	234.1	220.58	13.52
300	Sendamangalam	Namakkal	219.71	206.48	13.23
301	Valliyoor	Tirunelveli	323.29	310.08	13.21
302	Nemili	Vellore	196.2	183.73	12.47
303	P.N.Palayam	Coimbatore	354.82	342.81	12.01
304	Madurai East	Madurai	262.58	251.06	11.52
305	Erumapatty	Namakkal	242.74	232.63	10.11
306	Udangudi	Thoothukkudi	284.3	274.96	9.34
307	Thoothukkudi	Thoothukkudi	285.22	276.44	8.78
308	Anaicut	Vellore	187.13	178.72	8.41
309	Vaiyampatty	Tiruchirappalli	147.01	139.68	7.33
310	Budalur	Thanjavur	386.91	380.04	6.87
311	Alangayam	Vellore	228.75	223.4	5.35
312	Marungapuri	Tiruchirappalli	228.78	224.91	3.87
313	Lathur	Kancheepuram	262.95	259.74	3.21
314	Melur	Madurai	201.7	202.75	-1.05
315	Vembakkam	Tiruvannamalai	321.57	324.53	-2.96
316	Manamelkudi	Pudukkottai	296.64	301.96	-5.32
317	Thally	Krishnagiri	187.29	193.44	-6.15
318	Kallal	Sivagangai	319.14	329.31	-10.17
319	Perambalur	Perambalur	236.22	247.49	-11.27
320	Aravakurichi	Karur	163.87	175.32	-11.45
321	Alwarthirunagari	Thoothukkudi	318.29	331.54	-13.25
322	Annavasal	Pudukkottai	192.78	206.17	-13.39
323	Gobi	Erode	237.95	251.62	-13.67
324	Palani	Dindigul	265.06	279.79	-14.73
325	Ammapet	Thanjavur	44.26	62.95	-18.69
326	Watrap	Virudhunagar	70.42	91.1	-20.68
327	R.K.Pet	Tiruvallur	226.33	247.44	-21.11
328	Ellapuram	Tiruvallur	88.84	115.14	-26.3
329	Kaveripakkam	Vellore	116.33	146.32	-29.99
330	Katpadi	Vellore	228.61	260.15	-31.54
331	S.Pudur	Sivagangai	303.42	340.16	-36.74
332	Kandamangalam	Villupuram	151.76	192.51	-40.75
333	Avudayarkoil	Pudukkottai	214.64	256.52	-41.88
334	Valapady	Salem	114.6	160.25	-45.65
335	Thiruverambur	Tiruchirappalli	194.65	240.79	-46.14
336	Panruti	Cuddalore	134.96	182.55	-47.59
337	K Myladumparai	Theni	209.03	257.2	-48.17
338	Theni	Theni	314.49	365.54	-51.05

339	Anaimalai	Coimbatore	162.7	214.59	-51.89
340	Mathur	Krishnagiri	247.92	300.99	-53.07
341	Kilpennathur	Tiruvannamalai	187.27	244.42	-57.15
342	Ammapet	Erode	105.87	163.03	-57.16
343	Kadayaampatti	Salem	178.64	236.02	-57.38
344	Shoolagiri	Krishnagiri	341.91	401.18	-59.27
345	Cheranmahadevi	Tirunelveli	124.13	184.61	-60.48
346	Kodumudi	Erode	183.82	246.07	-62.25
347	Avinashi	Tiruppur	269.86	333.52	-63.66
348	Andhanallur	Tiruchirappalli	135.77	199.57	-63.8
349	Thirupparankundram	Madurai	208.34	274.81	-66.47
350	Athoor	Dindigul	191.75	261.84	-70.09
351	Vikkiravandi	Villupuram	184.54	257.29	-72.75
352	Mecheri	Salem	147	221.28	-74.28
353	Vridhachalam	Cuddalore	168.98	243.97	-74.99
354	Kovilpatti	Thoothukkudi	61.93	138.98	-77.05
355	Kundrathur	Kancheepuram	167.41	245.81	-78.4
356	Thiruvonam	Thanjavur	168.29	251.7	-83.41
357	Kuthalam	Nagapattinam	384.68	468.83	-84.15
358	Thiruppullani	Ramanathapuram	163.42	249.45	-86.03
359	Melpuram	Kanniyakumari	403.23	496.96	-93.73
360	T.Palur	Ariyalur	218.46	316.6	-98.14
361	Perundurair	Erode	104.3	204.64	-100.34
362	Kollihills	Namakkal	238.41	339.12	-100.71
363	Rasipuram	Namakkal	235.51	340.57	-105.06
364	Yercaud	Salem	30.77	143.81	-113.04
365	Madurantakam	Kancheepuram	106.89	220.82	-113.93
366	Thottiam	Tiruchirappalli	154.49	278.56	-124.07
367	Jawadhu Hills	Tiruvannamalai	258.12	386	-127.88
368	Nambiyur	Erode	159.42	297.88	-138.46
369	Manamadurai	Sivagangai	24.96	173.14	-148.18
370	Andipatti	Theni	52	200.33	-148.33
371	Palayamkottai	Tirunelveli	41.31	189.87	-148.56
372	Sankarapuram	Villupuram	242.07	395.56	-153.49
373	Srivilliputhur	Virudhunagar	216.19	371.24	-155.05
374	Idappady	Salem	130.58	288.94	-158.36
375	Mac. Choultry	Salem	265.41	435.38	-169.97
376	Kattankolathur	Kancheepuram	247.49	424.08	-176.59
377	Thirumangalam	Madurai	26.91	208.54	-181.63
378	Puduchatram	Namakkal	336.74	534.59	-197.85
379	Kundadam	Tiruppur	179.99	394.26	-214.27
380	Pernambet	Vellore	214.43	447.31	-232.88
381	Nainarkoil	Ramanathapuram	185.12	429.64	-244.52
382	Madukkur	Thanjavur	162.93	410.45	-247.52
383	Kangayam	Tiruppur	353.78	754.93	-401.15
384	Kabilarmalai	Namakkal	372.06	1061.7	-689.64
385	Pattukkottai	Thanjavur	377.06	1534.67	-1157.61
		Total	136409.3	75977.18	60432.1

Panchayat union wise Surplus / Deficit for the year 2012-13

(Rs.in lakhs)

ul_id	Blocks	District	Receipts	Expendi ture	Surplus/ Deficit
1	Rajakkamangalam	Kanniyakumari	3459.16	391.92	3067.24
2	Thalainayar	Nagapattinam	2437.49	287.39	2150.1
3	Minjur	Tiruvallur	923.83	149.73	774.1
4	Vasudevanallur	Tirunelveli	922.79	242.58	680.21
5	Viralimalai	Pudukkottai	830.98	163.44	667.54
6	Kurinjpadi	Cuddalore	645.93	36.67	609.26
7	Coonoor	The Nilgiris	781.88	182.48	599.4
8	Uthukuli	Tiruppur	623.42	36.15	587.27
9	Ambasamudram	Tirunelveli	574.19	57.27	516.92
10	Arantangi	Pudukkottai	675.85	159.89	515.96
11	Kadayanallur	Tirunelveli	626.66	141.76	484.9
12	Natham	Dindigul	550.84	75.73	475.11
13	Morappur	Dharmapuri	587.97	135.41	452.56
14	Pallipalayam	Namakkal	658.08	207.26	450.82
15	Kumbakonam	Thanjavur	704.14	259.26	444.88
16	Sirkali	Nagapattinam	481.75	49.16	432.59
17	Pullampady	Tiruchirappalli	722.57	292.67	429.9
18	Palacode	Dharmapuri	586.54	165.44	421.1
19	Vandavasi	Tiruvannamalai	582.47	170.05	412.42
20	Kannangudi	Sivagangai	561.04	153.46	407.58
21	Thiruvarankulam	Pudukkottai	458.55	63.9	394.65
22	Walajah	Vellore	574.56	187.48	387.08
23	Tirukoilur	Villupuram	551.29	177.01	374.28
24	Thuckalay	Kanniyakumari	419.37	60.87	358.5
25	Dindigul	Dindigul	670.05	314.84	355.21
26	Batlagundu	Dindigul	480.92	129.08	351.84
27	Thoppampatty	Dindigul	493.78	142.37	351.41
28	Dharmapuri	Dharmapuri	373.37	30.23	343.14
29	Devakottai	Sivagangai	468.12	125.24	342.88
30	Hosur	Krishnagiri	578.98	239.65	339.33
31	Tharamangalam	Salem	558.53	227.51	331.02
32	Rajapalayam	Virudhunagar	515.22	186.94	328.28
33	Sattur	Virudhunagar	590.99	266.51	324.48
34	Vilathikulam	Thoothukkudi	349.77	27.76	322.01
35	Cumbum	Theni	583.27	263.15	320.12
36	Thirumayam	Pudukkottai	745.91	428.62	317.29
37	Papanasam	Thanjavur	685.99	375.51	310.48
38	Thimiri	Vellore	506.15	197.53	308.62
39	Polur	Tiruvannamalai	341.79	33.55	308.24
40	Parangipettai	Cuddalore	596.85	290.12	306.73
41	Andimadam	Ariyalur	468.67	166.73	301.94

42	Kaveripattanam	Krishnagiri	454.44	155.27	299.17
43	Sendurai	Ariyalur	497.8	200.85	296.95
44	Chithamur	Kancheepuram	366.54	69.67	296.87
45	Kottampatti	Madurai	441.91	147.67	294.24
46	Tiruchuli	Virudhunagar	374.31	83.96	290.35
47	Thalaivasal	Salem	384.57	95.01	289.56
48	Valangaiman	Tiruvarur	480.02	190.86	289.16
49	Pollachi(S)	Coimbatore	503.86	219.38	284.48
50	Bogalur	Ramanathapuram	372.53	88.16	284.37
51	Tiruchengode	Namakkal	498.22	216.2	282.02
52	Chinnasalem	Villupuram	436.04	155.06	280.98
53	Sattankulam	Thoothukkudi	425.29	145.92	279.37
54	Vedasandur	Dindigul	302.93	24.21	278.72
55	Dharapuram	Tiruppur	623.37	345.87	277.5
56	Namakkal	Namakkal	471.96	200.78	271.18
57	Vellore	Vellore	454.55	186.2	268.35
58	Thiruvaidaimarudur	Thanjavur	592.02	325.71	266.31
59	Villivakkam	Tiruvallur	401.86	135.83	266.03
60	Alankulam	Tirunelveli	498.16	233.87	264.29
61	Jolarpet	Vellore	299.88	35.66	264.22
62	Thiyagadurgam	Villupuram	440.6	182.52	258.08
63	Thurinjapuram	Tiruvannamalai	302.93	45.37	257.56
64	Karamadai	Coimbatore	337.11	80.1	257.01
65	Agastheeswaram	Kanniyakumari	516.4	260.83	255.57
66	Kurunthancode	Kanniyakumari	346.63	92.14	254.49
67	R.S. Mangalam	Ramanathapuram	303.66	52.16	251.5
68	Madathukulam	Tiruppur	502.7	252.51	250.19
69	Erode	Erode	367.66	121.98	245.68
70	Tiruvalangadu	Tiruvallur	422.54	179.92	242.62
71	Thiruvadana	Ramanathapuram	340.31	98.1	242.21
72	Rishivandiyam	Villupuram	431.17	193.85	237.32
73	Thiruporur	Kancheepuram	397.97	161.05	236.92
74	K.V. Kuppam	Vellore	410.96	186.6	224.36
75	Sethubavachatram	Thanjavur	269.71	46.9	222.81
76	Gangavalli	Salem	300.3	78.28	222.02
77	Poondi	Tiruvallur	376.53	156.32	220.21
78	Puzhal	Tiruvallur	440.09	221.16	218.93
79	Thomas Malai	Kancheepuram	424.64	206.1	218.54
80	Chennimalai	Erode	388.02	169.76	218.26
81	Ellapuram	Tiruvallur	316.52	99.64	216.88
82	Kalakadu	Tirunelveli	389.12	172.47	216.65
83	Narikudi	Virudhunagar	390.58	177.07	213.51
84	Virudhunagar	Virudhunagar	505.6	296.39	209.21
85	Ottapidaram	Thoothukkudi	358.95	151.85	207.1

86	Chengam	Tiruvannamalai	460.93	254.44	206.49
87	Omalur	Salem	469.31	264.65	204.66
88	Bodinaikkanur	Theni	314.89	110.6	204.29
89	Koradacheri	Tiruvarur	244.19	40.49	203.7
90	Kotagiri	The Nilgiris	619.65	416.62	203.03
91	Ramanathapuram	Ramanathapuram	233.75	31.48	202.27
92	Nallur	Cuddalore	368.58	166.97	201.61
93	Valapady	Salem	333.8	134.38	199.42
94	West Arni	Tiruvannamalai	451.04	252.39	198.65
95	Thirumarugal	Nagapattinam	485.22	287.6	197.62
96	Kammapuram	Cuddalore	441.14	245.54	195.6
97	Sembanarkoil	Nagapattinam	403.47	209.82	193.65
98	Uthiramerur	Kancheepuram	295.96	103.51	192.45
99	Kunnandarkoil	Pudukkottai	244.89	53.71	191.18
100	Keelaiyur	Nagapattinam	464.12	273.5	190.62
101	Namagiripet	Namakkal	427.17	236.56	190.61
102	Jayamkondam	Ariyalur	501.58	311.98	189.6
103	Lalgudi	Tiruchirappalli	328.01	140.93	187.08
104	Orathanadu	Thanjavur	417.32	232.06	185.26
105	Pudukkottai	Pudukkottai	339.3	158.4	180.9
106	Keerapalayam	Cuddalore	395.56	214.9	180.66
107	Anakkavoor	Tiruvannamalai	324.09	147.39	176.7
108	Krishnarayapuram	Karur	294.32	121.99	172.33
109	Paramathy	Namakkal	410.83	239.59	171.24
110	Konganapuram	Salem	345.71	175.61	170.1
111	S.S.Kulam	Coimbatore	328.12	158.9	169.22
112	Kuruvikulam	Tirunelveli	301.66	135.33	166.33
113	Harur	Dharmapuri	370.42	206.81	163.61
114	Kaniyambadi	Vellore	295.1	132.3	162.8
115	Palani	Dindigul	381.83	220.48	161.35
116	Mannargudi	Tiruvarur	410.27	249.89	160.38
117	Thuraiyur	Tiruchirappalli	371.14	211.45	159.69
118	Nilakottai	Dindigul	418.84	259.98	158.86
119	Shanarpatti	Dindigul	276.18	117.77	158.41
120	Uthangarai	Krishnagiri	483.58	326.15	157.43
121	Kalaspakkam	Tiruvannamalai	313.37	158.13	155.24
122	Kallakurichi	Villupuram	409.73	256.98	152.75
123	Merkanam	Villupuram	288.49	137.56	150.93
124	Thiruvarur	Tiruvarur	287.7	138.01	149.69
125	Karungulam	Thoothukkudi	418.47	270.69	147.78
126	Veerapandy	Salem	400.21	253.08	147.13
127	Peravurani	Thanjavur	341.79	196.37	145.42
128	Gummidipoondi	Tiruvallur	543.32	400.43	142.89
129	Arimalam	Pudukkottai	358.37	215.74	142.63

130	Thiruvaiyaru	Thanjavur	487.19	347.45	139.74
131	Bargur	Krishnagiri	378.6	239.29	139.31
132	Annagramam	Cuddalore	345.57	206.33	139.24
133	Nannilam	Tiruvarur	339.59	201.7	137.89
134	P.N.Palayam	Coimbatore	512.28	374.39	137.89
135	Vellakoil	Tiruppur	511.71	374.03	137.68
136	Srivaikundam	Thoothukkudi	315.97	178.55	137.42
137	Thiruvattar	Kanniyakumari	354.12	217.09	137.03
138	Vadamadurai	Dindigul	227.36	92.02	135.34
139	Kandhili	Vellore	412.57	277.79	134.78
140	Thiruppuvanam	Sivagangai	277.63	145.4	132.23
141	Mandapam	Ramanathapuram	343.07	212.15	130.92
142	Radhapuram	Tirunelveli	315.26	185	130.26
143	Chinnamanur	Theni	319.73	189.78	129.95
144	Ayothiyapattinam	Salem	291.18	161.68	129.5
145	Musiri	Tiruchirappalli	358.92	229.64	129.28
146	Mailam	Villupuram	284.67	156.56	128.11
147	Manachanallur	Tiruchirappalli	278.14	150.51	127.63
148	Thandarampet	Tiruvannamalai	359.6	232.4	127.2
149	Sholinghur	Vellore	356.13	230.22	125.91
150	Sendamangalam	Namakkal	262.55	136.81	125.74
151	Veppanthattai	Perambalur	310.46	185.47	124.99
152	Sankarankoil	Tirunelveli	348.13	224.02	124.11
153	Kadavur	Karur	366	242.13	123.87
154	Sholavaram	Tiruvallur	313.8	191.02	122.78
155	Attur	Salem	387.76	266.29	121.47
156	Kelamangalam	Krishnagiri	179.16	61.94	117.22
157	Tiruchendur	Thoothukkudi	269.85	153.23	116.62
158	Manur	Tirunelveli	242.81	126.73	116.08
159	Melur	Madurai	312.94	198.71	114.23
160	Sulur	Coimbatore	301.48	187.83	113.65
161	Aruppukottai	Virudhunagar	354.36	240.93	113.43
162	Panamarathupatti	Salem	323.81	210.4	113.41
163	Kamuthi	Ramanathapuram	322.35	212.01	110.34
164	Madurai West	Madurai	243.84	134.55	109.29
165	Manapparai	Tiruchirappalli	371.59	265.82	105.77
166	Reddiarchatram	Dindigul	374.02	268.89	105.13
167	Sankari	Salem	398.44	295.3	103.14
168	Mudukulathur	Ramanathapuram	310.81	208.19	102.62
169	T.Pet	Tiruchirappalli	343.35	240.81	102.54
170	Pudupalayam	Tiruvannamalai	366.84	264.7	102.14
171	Kollidam	Nagapattinam	288.16	188.66	99.5
172	Bhavani	Erode	457.04	358	99.04
173	Ammamet	Thanjavur	160.76	62.62	98.14

174	Thirumanur	Ariyalur	323.17	226.26	96.91
175	Ponnamaravathi	Pudukkottai	330.32	235.33	94.99
176	Tiruvannamalai	Tiruvannamalai	289.53	194.89	94.64
177	Udhagai	The Nilgiris	338.02	243.45	94.57
178	Annur	Coimbatore	302	207.83	94.17
179	Gandarovakottai	Pudukkottai	297	203.1	93.9
180	Mallasamudram	Namakkal	138.04	44.39	93.65
181	R.K.Pet	Tiruvallur	250.28	158.43	91.85
182	Kottur	Tiruvarur	291.44	202.75	88.69
183	Needamangalam	Tiruvarur	296.37	208.67	87.7
184	Andhanallur	Tiruchirappalli	349.54	261.89	87.65
185	Manikandam	Tiruchirappalli	290.5	203.28	87.22
186	Thiruppanandal	Thanjavur	290.47	203.81	86.66
187	Tiruvallur	Tiruvallur	304.94	218.42	86.52
188	Thirukalukundram	Kancheepuram	527.92	442.61	85.31
189	Keelapavoor	Tirunelveli	153.48	68.94	84.54
190	Thiruverambur	Tiruchirappalli	251.49	167.09	84.4
191	Krishnagiri	Krishnagiri	295.53	213.69	81.84
192	Kallikudi	Madurai	419.42	337.78	81.64
193	Thellar	Tiruvannamalai	387.39	307.18	80.21
194	Tirutani	Tiruvallur	158.13	78.03	80.1
195	Singampunari	Sivagangai	311.24	232.2	79.04
196	Sultanpet	Coimbatore	316.82	237.99	78.83
197	Periyakulam	Theni	171.51	92.92	78.59
198	Vanur	Villupuram	208.08	131.4	76.68
199	Guziliamparai	Dindigul	248.44	171.8	76.64
200	Mulanur	Tiruppur	223.95	149.32	74.63
201	Pallipet	Tiruvallur	316.06	241.5	74.56
202	Vembakkam	Tiruvannamalai	453.22	379.4	73.82
203	Mugaiyur	Villupuram	296.7	227.55	69.15
204	Alanganallur	Madurai	308.52	240.59	67.93
205	Sivaganga	Sivagangai	294.35	227.49	66.86
206	Nallampalli	Dharmapuri	286.8	220.21	66.59
207	Thanjavur	Thanjavur	464.07	399.32	64.75
208	Alwarthirunagari	Thoothukkudi	331.34	266.64	64.7
209	Thondamuthur	Coimbatore	280.83	217.24	63.59
210	Bhavanisagar	Erode	242.35	180.05	62.3
211	Mangalur	Cuddalore	381	322.03	58.97
212	Gudiyatham	Vellore	329.87	271.06	58.81
213	Nagapattinam	Nagapattinam	310.61	254.22	56.39
214	Pernamallur	Tiruvannamalai	310.55	254.59	55.96
215	Kayathar	Thoothukkudi	344.5	288.96	55.54
216	Kadayam	Tirunelveli	299.55	245.58	53.97
217	Karambakkudi	Pudukkottai	263.65	211.59	52.06

218	Melpuram	Kanniyakumari	372.85	323.13	49.72
219	Vennandur	Namakkal	281.07	231.66	49.41
220	Mohanur	Namakkal	264.93	215.87	49.06
221	Tirunavalur	Villupuram	217.23	169.09	48.14
222	Udumalpet	Tiruppur	193.31	145.64	47.67
223	Jawadhu Hills	Tiruvannamalai	444.42	398.67	45.75
224	Usilampatti	Madurai	394.93	350.03	44.9
225	Thiruppathur	Sivagangai	360.62	315.77	44.85
226	Mecheri	Salem	190.9	146.09	44.81
227	Vembakottai	Virudhunagar	183.19	138.41	44.78
228	Anaicut	Vellore	198.94	154.24	44.7
229	Vallam	Villupuram	253.19	209.84	43.35
230	K.Paramathi	Karur	349.06	305.94	43.12
231	Uppiliyapuram	Tiruchirappalli	285.51	242.4	43.11
232	Nemili	Vellore	168.35	125.64	42.71
233	Avudayarkoil	Pudukkottai	255.15	212.57	42.58
234	Valliyoor	Tirunelveli	387.75	345.46	42.29
235	Thogamalai	Karur	329.9	291.66	38.24
236	Theni	Theni	327.8	289.95	37.85
237	Acharapakkam	Kancheepuram	272	235.76	36.24
238	Madukkarai	Coimbatore	454.78	418.76	36.02
239	Kattumannar Koil	Cuddalore	265.86	231.48	34.38
240	Vaiyampatty	Tiruchirappalli	188.35	157.15	31.2
241	Kalrayan Hills	Villupuram	300.4	269.51	30.89
242	Natrampalli	Vellore	417.27	387.65	29.62
243	Palladam	Tiruppur	339.58	310.4	29.18
244	T.N. Palayam	Erode	394.93	365.82	29.11
245	Sivakasi	Virudhunagar	326.37	298.41	27.96
246	Killiyoor	Kanniyakumari	282.4	256.67	25.73
247	Cuddalore	Cuddalore	343.47	321.71	21.76
248	Thiruthuraipoondi	Tiruvarur	377.41	355.75	21.66
249	Ilayangudi	Sivagangai	284.9	263.34	21.56
250	Sakkottai	Sivagangai	585.34	564.74	20.6
251	Veppanapalli	Krishnagiri	255.87	238.82	17.05
252	Madhanur	Vellore	262.82	246.14	16.68
253	Gobi	Erode	341.63	325.97	15.66
254	Muthupettai	Tiruvarur	211.35	197.5	13.85
255	Rasipuram	Namakkal	284.58	273.84	10.74
256	Kalaiyarkovil	Sivagangai	378.06	368.9	9.16
257	Lathur	Kancheepuram	282.16	273.08	9.08
258	Madurai East	Madurai	264.18	255.33	8.85
259	Mayiladuthurai	Nagapattinam	289.49	280.8	8.69
260	Kumaratchi	Cuddalore	310.29	302.61	7.68
261	Arakonam	Vellore	241.43	235.39	6.04

262	Sedapatti	Madurai	224.42	220.73	3.69
263	Kallal	Sivagangai	597.75	594.23	3.52
264	Panruti	Cuddalore	160.06	157.64	2.42
265	Karur	Karur	294.05	294.93	-0.88
266	Nangavalli	Salem	609.52	611.25	-1.73
267	Elachipalayam	Namakkal	467.29	469.11	-1.82
268	Ammamet	Erode	229.88	233.12	-3.24
269	Poonamallee	Tiruvallur	340.23	344.09	-3.86
270	Kolathur	Salem	341.82	346.09	-4.27
271	Kollihills	Namakkal	224.28	229.16	-4.88
272	Alathur	Perambalur	293.96	299.38	-5.42
273	Marungapuri	Tiruchirappalli	258.9	266.85	-7.95
274	Pappireddipatti	Dharmapuri	112.97	121.04	-8.07
275	Kancheepuram	Kancheepuram	283.38	294.9	-11.52
276	Kariapatti	Virudhunagar	425.23	436.87	-11.64
277	Udangudi	Thoothukkudi	274.02	287.82	-13.8
278	Walajabad	Kancheepuram	155.21	169.84	-14.63
279	Thoothukudi	Thoothukkudi	271.11	287.1	-15.99
280	Kaveripakkam	Vellore	130.96	149	-18.04
281	Shencottai	Tirunelveli	337.95	356.46	-18.51
282	Gudimangalam	Tiruppur	358.32	377.36	-19.04
283	Gingee	Villupuram	340.22	359.43	-19.21
284	Ulundurpet	Villupuram	217.78	237.88	-20.1
285	Munchirai	Kanniyakumari	182.8	203.37	-20.57
286	Arni	Tiruvannamalai	145.73	167.66	-21.93
287	Kulithalai	Karur	309.53	332.83	-23.3
288	Sriperumbudur	Kancheepuram	331.52	357.94	-26.42
289	Olakkur	Villupuram	278.2	305.92	-27.72
290	Kangayam	Tiruppur	287.74	316.37	-28.63
291	T.V. Nallur	Villupuram	306.11	335.82	-29.71
292	Chetpet	Tiruvannamalai	311.45	343.73	-32.28
293	Thottiam	Tiruchirappalli	166	203.28	-37.28
294	Kuthalam	Nagapattinam	440.92	480.02	-39.1
295	Shoolagiri	Krishnagiri	341.88	386.04	-44.16
296	Vikkiravandi	Villupuram	286.48	331.69	-45.21
297	Erumapatty	Namakkal	251.17	296.89	-45.72
298	Manamadurai	Sivagangai	257.44	303.67	-46.23
299	Kadayaampatti	Salem	186.44	235.7	-49.26
300	Thally	Krishnagiri	209.33	259.01	-49.68
301	T.Kallupatty	Madurai	196.55	247.73	-51.18
302	Kilvelur	Nagapattinam	354.71	406.72	-52.01
303	Kodumudi	Erode	237.86	291	-53.14
304	Sathy	Erode	302.92	356.51	-53.59
305	Vadipatti	Madurai	310.64	364.76	-54.12

306	Cheyyar	Tiruvannamalai	320.28	377.63	-57.35
307	Kinathukadavu	Coimbatore	317.55	375.33	-57.78
308	Kadaladi	Ramanathapuram	298.31	356.33	-58.02
309	Pappakudi	Tirunelveli	264.4	323.18	-58.78
310	K Myladumparai	Theni	248.6	310.13	-61.53
311	Kovilpatti	Thoothukkudi	93.72	156.57	-62.85
312	Thiruppullani	Ramanathapuram	188.5	253.38	-64.88
313	Ariyalur	Ariyalur	345.89	412.16	-66.27
314	Budalur	Thanjavur	425.83	496	-70.17
315	Srivilliputhur	Virudhunagar	250.89	323.34	-72.45
316	Kilpennathur	Tiruvannamalai	271.52	344.81	-73.29
317	Thanthoni	Karur	138.06	216.59	-78.53
318	Annavasal	Pudukkottai	185.78	265.79	-80.01
319	Katpadi	Vellore	237.38	317.79	-80.41
320	Idappady	Salem	262.68	345.34	-82.66
321	Kadambathur	Tiruvallur	370.44	455.61	-85.17
322	Melmalayanur	Villupuram	339.05	427.83	-88.78
323	Veppur	Perambalur	258.85	348.81	-89.96
324	T.Palur	Ariyalur	235.6	325.78	-90.18
325	Chellampatti	Madurai	426	516.78	-90.78
326	Tiruppur	Tiruppur	85.53	177.57	-92.04
327	Vedaranyam	Nagapattinam	233.56	327.4	-93.84
328	S.Pudur	Sivagangai	281.35	376.72	-95.37
329	Gudalur	The Nilgiris	302.08	397.77	-95.69
330	Pennagaram	Dharmapuri	217.81	313.98	-96.17
331	Anaimalai	Coimbatore	262.03	359.01	-96.98
332	Kodaikanal	Dindigul	310.3	408.66	-98.36
333	Avinashi	Tiruppur	235.44	335.03	-99.59
334	Anthiyur	Erode	308.78	409.39	-100.61
335	Kudavaasal	Tiruvarur	294.18	397.67	-103.49
336	Karimangalam	Dharmapuri	327.99	434.44	-106.45
337	Watrap	Virudhunagar	101.55	208.57	-107.02
338	Mac. Choultry	Salem	365.77	477.91	-112.14
339	Oddanchatram	Dindigul	297.21	412.1	-114.89
340	Perambalur	Perambalur	255.49	370.89	-115.4
341	Mathur	Krishnagiri	238.76	354.65	-115.89
342	Andipatti	Theni	150.38	267.61	-117.23
343	Melbhuvanagiri	Cuddalore	316.46	434.02	-117.56
344	Talavadi	Erode	249.5	368.84	-119.34
345	Vridhachalam	Cuddalore	155.26	277.94	-122.68
346	Kandamangalam	Villupuram	170.43	296.11	-125.68
347	Thovalai	Kanniyakumari	156.83	284.04	-127.21
348	Thirupparankundram	Madurai	346.29	474.06	-127.77
349	Salem	Salem	286.45	414.8	-128.35

350	Madurantakam	Kancheepuram	279.22	414.44	-135.22
351	Cheranmahadevi	Tirunelveli	131.81	267.18	-135.37
352	Nainarkoil	Ramanathapuram	206	343.13	-137.13
353	Arcot	Vellore	223.69	363.7	-140.01
354	Modakkuruchi	Erode	378.62	520.24	-141.62
355	Thirumangalam	Madurai	96.56	242.23	-145.67
356	Melanceelithanallur	Tirunelveli	404.53	551.17	-146.64
357	Manamelkudi	Pudukkottai	345.11	498.36	-153.25
358	Kabilarmalai	Namakkal	277.66	433.96	-156.3
359	Alangayam	Vellore	256	417.19	-161.19
360	Kanai	Villupuram	210.62	374.28	-163.66
361	Pongalur	Tiruppur	41.58	210.18	-168.6
362	Palayamkottai	Tirunelveli	90.04	263.66	-173.62
363	Yercaud	Salem	37.63	214.71	-177.08
364	Perunduraj	Erode	138.32	327.12	-188.8
365	Kundrathur	Kancheepuram	224.28	426.87	-202.59
366	Nanguneri	Tirunelveli	300.29	511.06	-210.77
367	Uthamapalayam	Theni	260.97	481.66	-220.69
368	Aravakurichi	Karur	175.83	399.35	-223.52
369	Pernambet	Vellore	289.45	513.75	-224.3
370	P.N.Palayam	Salem	163.64	390.77	-227.13
371	Madukkur	Thanjavur	202.65	446.24	-243.59
372	Sankarapuram	Villupuram	233.74	489.69	-255.95
373	Pudur	Thoothukkudi	300.1	559.46	-259.36
374	Pollachi(N)	Coimbatore	322.15	581.66	-259.51
375	Kattankolathur	Kancheepuram	210.96	489.54	-278.58
376	Nambiyur	Erode	164.78	448.47	-283.69
377	Thirupathur	Vellore	211.42	497.93	-286.51
378	Paramakudi	Ramanathapuram	117.05	459.89	-342.84
379	Kolliyanur	Villupuram	301.49	646.4	-344.91
380	Puduchatram	Namakkal	520.96	879.86	-358.9
381	Tenkasi	Tirunelveli	247.58	616.11	-368.53
382	Athoor	Dindigul	170.39	546.52	-376.13
383	Thiruvonam	Thanjavur	228.94	615.51	-386.57
384	Pattukkottai	Thanjavur	220.91	638.94	-418.03
385	Kundadam	Tiruppur	29.28	631.28	-602
			137184.4	100280.6	36903.84

Panchayat union wise Surplus / Deficit for the year 2013-14

(Rs. in lakhs)

Sl. No.	Blocks	District	Receipts	Expenditure	Surplus/Deficit
1	Thalainayar	Nagapattinam	4948.74	350.94	4597.8
2	Rajakkamangalam	Kanniyakumari	3600.13	563.81	3036.32
3	Udhagai	The Nilgiris	2902.61	323.68	2578.93
4	Tharamangalam	Salem	1458.85	210.94	1247.91
5	Sattur	Virudhunagar	1001.7	233.98	767.72
6	Minjur	Tiruvallur	1218.1	458.69	759.41
7	Nallur	Cuddalore	1059.61	302.09	757.52
8	Uthukuli	Tiruppur	732.76	31.69	701.07
9	Thimiri	Vellore	765.45	72.09	693.36
10	Parangipettai	Cuddalore	1016.25	336.14	680.11
11	Anaimalai	Coimbatore	732.77	88.66	644.11
12	Andimadam	Ariyalur	794.47	163.31	631.16
13	Tiruvannamalai	Tiruvannamalai	855.65	248	607.65
14	Kurinjipadi	Cuddalore	639.53	51.74	587.79
15	Dharmapuri	Dharmapuri	601.37	43.41	557.96
16	Elachipalayam	Namakkal	1059.54	502.92	556.62
17	Ambasamudram	Tirunelveli	591.18	52.71	538.47
18	Devakottai	Sivagangai	688.34	152.19	536.15
19	Polur	Tiruvannamalai	592.11	65.33	526.78
20	Morappur	Dharmapuri	644.84	132.22	512.62
21	Vilathikulam	Thoothukkudi	560.15	52.61	507.54
22	Thoppampatty	Dindigul	671.51	164.44	507.07
23	Sirkali	Nagapattinam	542.92	49.96	492.96
24	Paramathy	Namakkal	653.62	162.8	490.82
25	Sethubavachatram	Thanjavur	514.41	27.88	486.53
26	Poondi	Tiruvallur	700.21	214.78	485.43
27	Kumbakonam	Thanjavur	812.52	336.51	476.01
28	Thurinapuram	Tiruvannamalai	522.51	50.9	471.61
29	Thirumayam	Pudukkottai	732.95	262.72	470.23
30	Bogalur	Ramanathapuram	525.49	58.96	466.53
31	Manapparai	Tiruchirappalli	802.31	364.35	437.96
32	Vellakoil	Tiruppur	879.18	444.05	435.13
33	Vennandur	Namakkal	566.13	135.6	430.53
34	Vedasandur	Dindigul	452.31	27.09	425.22
35	Thiruvarankulam	Pudukkottai	524.49	104.68	419.81
36	Tiruchengode	Namakkal	637.37	220.08	417.29
37	Viralimalai	Pudukkottai	880.27	463.36	416.91
38	Alankulam	Tirunelveli	687.18	271.98	415.2
39	Walajah	Vellore	643.1	239.94	403.16
40	Chinnasalem	Villupuram	526.86	126.31	400.55
41	Natrampalli	Vellore	529.51	135.98	393.53

42	Erode	Erode	564.56	180.81	383.75
43	Tiruppur	Tiruppur	618.93	238.15	380.78
44	Nilakottai	Dindigul	514.31	134.79	379.52
45	Karamadai	Coimbatore	426.96	51.95	375.01
46	Thirumarugal	Nagapattinam	725.3	351.45	373.85
47	Thuckalay	Kanniyakumari	496.68	126.05	370.63
48	Thiruvaidaimarudur	Thanjavur	689.38	319.17	370.21
49	Veppanapalli	Krishnagiri	568.46	200.22	368.24
50	Thomas Malai	Kancheepuram	630.24	262.36	367.88
51	Veerapandy	Salem	541.47	174.63	366.84
52	Coonoor	The Nilgiris	803.28	436.82	366.46
53	Usilampatti	Madurai	701.43	342.01	359.42
54	Narikudi	Virudhunagar	569	209.91	359.09
55	Pollachi(S)	Coimbatore	733.91	375.74	358.17
56	Natham	Dindigul	684.63	330.86	353.77
57	R.S. Mangalam	Ramanathapuram	415.77	64.83	350.94
58	Kadayanallur	Tirunelveli	941.87	593.4	348.47
59	Thoothukudi	Thoothukkudi	674.31	326.87	347.44
60	Palacode	Dharmapuri	739.99	393.38	346.61
61	Uthangarai	Krishnagiri	762.55	416.15	346.4
62	Bodinaickanur	Theni	447.35	101.26	346.09
63	Nallampalli	Dharmapuri	436.07	93.67	342.4
64	Cumbum	Theni	741.6	399.43	342.17
65	Pudukkottai	Pudukkottai	475.19	134.09	341.1
66	Kammapuram	Cuddalore	584.17	247.44	336.73
67	Puzhal	Tiruvallur	573.58	240.48	333.1
68	Ramanathapuram	Ramanathapuram	377.88	56.4	321.48
69	Uthiramerur	Kancheepuram	448.69	128.28	320.41
70	Karungulam	Thoothukkudi	593.45	273.1	320.35
71	Jayamkondam	Ariyalur	833.01	513.02	319.99
72	Koradacheri	Tiruvarur	373.15	53.41	319.74
73	Krishnagiri	Krishnagiri	617.8	301.39	316.41
74	Muthupettai	Tiruvarur	537.33	225.06	312.27
75	Aruppukottai	Virudhunagar	498.74	188.05	310.69
76	T.V. Nallur	Villupuram	523.71	217.67	306.04
77	Kottampatti	Madurai	529.22	230.18	299.04
78	Hosur	Krishnagiri	735.43	440.99	294.44
79	Kannangudi	Sivagangai	815.91	524.17	291.74
80	Chithampur	Kancheepuram	466.24	174.81	291.43
81	Vellore	Vellore	513.24	224	289.24
82	Dharapuram	Tiruppur	769.55	481.04	288.51
83	West Arni	Tiruvannamalai	575.91	301.1	274.81
84	Arantangi	Pudukkottai	459.63	186.75	272.88
85	Virudhunagar	Virudhunagar	490.19	219.71	270.48

86	Agastheeswaram	Kanniyakumari	672.78	406.17	266.61
87	Gangavalli	Salem	364.48	98.73	265.75
88	S.S.Kulam	Coimbatore	509.01	248.52	260.49
89	Annagramam	Cuddalore	547.73	289.3	258.43
90	Annur	Coimbatore	449.99	192.56	257.43
91	Thiruppuvanam	Sivagangai	422	165.7	256.3
92	Thuraiyur	Tiruchirappalli	500.37	244.1	256.27
93	Manur	Tirunelveli	396	141.49	254.51
94	Papanasam	Thanjavur	902.75	648.25	254.5
95	Singampunari	Sivagangai	508.23	254.5	253.73
96	Srivaikundam	Thoothukkudi	488.59	237.19	251.4
97	Kaveripattanam	Krishnagiri	510.2	258.99	251.21
98	Thiruvadana	Ramanathapuram	478.19	231.4	246.79
99	Madurai West	Madurai	368.38	122.29	246.09
100	Vembakkam	Tiruvannamalai	546.27	303.3	242.97
101	Melbhuvanagiri	Cuddalore	399.45	157	242.45
102	Kalakadu	Tirunelveli	434.82	192.42	242.4
103	Thiruvaiyaru	Thanjavur	736.49	494.89	241.6
104	Manachanallur	Tiruchirappalli	483.26	245.82	237.44
105	Thirumanur	Ariyalur	492.27	259.47	232.8
106	Kamuthi	Ramanathapuram	288.49	56.77	231.72
107	Radhapuram	Tirunelveli	438.88	208.46	230.42
108	Reddiarchatram	Dindigul	460.15	231.28	228.87
109	Thirukalukundram	Kancheepuram	458.65	233.1	225.55
110	Sankarankoil	Tirunelveli	432.96	210.72	222.24
111	Omalur	Salem	444.96	231.54	213.42
112	Namagiripet	Namakkal	662.82	450.43	212.39
113	K.V. Kuppam	Vellore	642.16	429.88	212.28
114	Panamarathupatti	Salem	430.53	220.29	210.24
115	Madurai East	Madurai	510.93	302.13	208.8
116	Thiyagadurgam	Villupuram	540.61	337.53	203.08
117	Shanarpatti	Dindigul	365.72	163.23	202.49
118	Gobi	Erode	452.89	254.4	198.49
119	Cuddalore	Cuddalore	480.29	282.87	197.42
120	Kurunthancode	Kanniyakumari	287.69	91.4	196.29
121	Mudukulathur	Ramanathapuram	545.78	349.55	196.23
122	Theni	Theni	425.98	230.78	195.2
123	Orathanadu	Thanjavur	662.81	469.23	193.58
124	Namakkal	Namakkal	487.08	296.74	190.34
125	Pallipalayam	Namakkal	486.06	295.81	190.25
126	Kadavur	Karur	435	245	190
127	Kodaikanal	Dindigul	550.43	364.66	185.77
128	Veppanthattai	Perambalur	432.76	247.31	185.45
129	Bhavanisagar	Erode	358.55	174.11	184.44

130	Thanjavur	Thanjavur			
131	Thiruvattar	Kanniyakumari	653.27	469.49	183.78
132	Manikandam	Tiruchirappalli	463.83	285.34	178.49
133	Vedaranyam	Nagapattinam	376.54	200.33	176.21
134	Kollihills	Namakkal	620.47	446.76	173.71
135	Nagapattinam	Nagapattinam	469.55	295.87	173.68
136	Thalaivasal	Salem	450.58	279.32	171.26
137	Thally	Krishnagiri	417.31	248.48	168.83
138	Avudayarkoil	Pudukkottai	290.39	122.51	167.88
139	Sriperumbudur	Kancheepuram	405.46	240.39	165.07
140	Pappakudi	Tirunelveli	416.7	251.96	164.74
141	Mannargudi	Tiruvarur	460.58	295.91	164.67
142	Sholavaram	Tiruvallur	614.1	449.45	164.65
143	Anaicut	Vellore	409.17	245.58	163.59
144	Mugaiyur	Villupuram	324.85	164.17	160.68
145	Kallakurichi	Villupuram	428.73	270.41	158.32
146	Uthamapalayam	Theni	648.05	490.55	157.5
147	Tiruvallangadu	Tiruvallur	456.17	300.73	155.44
148	Villivakkam	Tiruvallur	656.73	501.45	155.28
149	Sulur	Coimbatore	514.77	360.6	154.17
150	Watrap	Virudhunagar	466.79	312.96	153.83
151	Thiruporur	Kancheepuram	361.23	208.02	153.21
152	Arakonam	Vellore	471.95	320.51	151.44
153	Thiruvarur	Tiruvarur	359.48	209.92	149.56
154	Attur	Salem	297.14	151.11	146.03
155	Pongalur	Tiruppur	555.92	411.22	144.7
156	Anakkavoor	Tiruvannamalai	436.23	294.88	141.35
157	S.Pudur	Sivagangai	449.34	308.92	140.42
158	Konganapuram	Salem	537.8	398.1	139.7
159	Keelapavoor	Tirunelveli	478.14	342.01	136.13
160	Guziliamparai	Dindigul	193.36	58.65	134.71
161	Tiruchendur	Thoothukkudi	374.18	241.89	132.29
162	Kayathar	Thoothukkudi	395.44	264.39	131.05
163	Musiri	Tiruchirappalli	521.25	394.5	126.75
164	Keelaiyur	Nagapattinam	446.85	320.12	126.73
165	Merkanam	Villupuram	590.29	464.39	125.9
166	Melmalayanur	Villupuram	458.1	334.19	123.91
167	Bargur	Krishnagiri	590.53	466.91	123.62
168	Kandamangalam	Villupuram	546.87	423.39	123.48
169	Mayiladuthurai	Nagapattinam	478.08	355.07	123.01
170	R.K.Pet	Tiruvallur	398.25	276.6	121.65
171	Kollidam	Nagapattinam	452.64	333.1	119.54
172	T.Pet	Tiruchirappalli	252.35	133.72	118.63
173	Batlagundu	Dindigul	439.77	324.6	115.17
			487.41	372.25	115.16

174	Chengam	Tiruvannamalai	627.63	513.31	114.32
175	Mohanur	Namakkal	370.77	257.46	113.31
176	Kelamangalam	Krishnagiri	228.27	115.36	112.91
177	Kariapatti	Virudhunagar	573.71	461.18	112.53
178	Rasipuram	Namakkal	224.34	114.21	110.13
179	Sakkottai	Sivagangai	623.81	516.7	107.11
180	Dindigul	Dindigul	580.05	477.27	102.78
181	Arimalam	Pudukkottai	423.68	323.19	100.49
182	Vadamadurai	Dindigul	225.14	126.3	98.84
183	Keerapalayam	Cuddalore	554.05	455.91	98.14
184	Rajapalayam	Virudhunagar	622.25	529.17	93.08
185	Pernamallur	Tiruvannamalai	389.97	300.31	89.66
186	Kalaiyarkovil	Sivagangai	504.51	415.04	89.47
187	Tirunavalur	Villupuram	413.41	326.43	86.98
188	Madhanur	Vellore	322.62	237.47	85.15
189	Thiruppathur	Sivagangai	421.47	336.58	84.89
190	Kaniyambadi	Vellore	426.1	341.35	84.75
191	Palani	Dindigul	628.7	549.52	79.18
192	Alathur	Perambalur	318.61	241.2	77.41
193	Sankari	Salem	555.54	478.92	76.62
194	Lalgudi	Tiruchirappalli	335.39	258.82	76.57
195	Lathur	Kancheepuram	408.72	333.76	74.96
196	Sedapatti	Madurai	398.6	324.61	73.99
197	Krishnarayapuram	Karur	401.59	329.73	71.86
198	Harur	Dharmapuri	473.69	402.39	71.3
199	Thirumangalam	Madurai	140.34	71.06	69.28
200	Pudupalayam	Tiruvannamalai	626.26	557.18	69.08
201	Kallikudi	Madurai	437.27	369.31	67.96
202	Palladam	Tiruppur	344.37	278.19	66.18
203	Manamelkudi	Pudukkottai	549.69	486.32	63.37
204	Marungapuri	Tiruchirappalli	328.7	269.23	59.47
205	Tiruchuli	Virudhunagar	442.04	383.65	58.39
206	Rishivandiyam	Villupuram	561.52	504.36	57.16
207	Sattankulam	Thoothukkudi	507.52	451.42	56.1
208	Tiruttani	Tiruvallur	187.98	133.64	54.34
209	Tirukoilur	Villupuram	612.15	560	52.15
210	Thiruthuraiipoondi	Tiruvarur	364.84	313.98	50.86
211	Thellar	Tiruvannamalai	546.24	498.44	47.8
212	Kaveripakkam	Vellore	249.75	202.12	47.63
213	Karambakkudi	Pudukkottai	330.66	283.32	47.34
214	Vallam	Villupuram	321.38	274.23	47.15
215	Peravurani	Thanjavur	443.06	396.34	46.72
216	Sultanpet	Coimbatore	420.06	373.69	46.37
217	Chellampatti	Madurai	580	535.02	44.98

218	Tiruvallur	Tiruvallur	415.02	371.36	43.66
219	Nannilam	Tiruvarur	468.5	426.9	41.6
220	Mallasamudram	Namakkal	221.04	179.78	41.26
221	Kadayaampatti	Salem	356.54	315.53	41.01
222	Budalur	Thanjavur	593.04	552.96	40.08
223	Poonamallee	Tiruvallur	590.42	551.15	39.27
224	Salem	Salem	355.64	317.51	38.13
225	Shoolagiri	Krishnagiri	490.72	453.47	37.25
226	Kabilarmalai	Namakkal	513.63	478.72	34.91
227	Vandavasi	Tiruvannamalai	411.26	377.94	33.32
228	K.Paramathi	Karur	558.77	525.5	33.27
229	Andhanallur	Tiruchirappalli	536.15	502.93	33.22
230	Kalasapakkam	Tiruvannamalai	480.44	450.85	29.59
231	Acharapakkam	Kancheepuram	386	359.69	26.31
232	Thanthoni	Karur	370.83	345.66	25.17
233	Alwarthirunagari	Thoothukkudi	422.4	397.85	24.55
234	Gummidipoondi	Tiruvallur	427.85	404.28	23.57
235	Valliyoor	Tirunelveli	405.1	382.53	22.57
236	Kancheepuram	Kancheepuram	329.78	311.74	18.04
237	Chinnamanur	Theni	420.01	405.38	14.63
238	Udumalpet	Tiruppur	260.24	245.69	14.55
239	Ammamet	Thanjavur	108.05	95.48	12.57
240	Mulanur	Tiruppur	317.01	304.62	12.39
241	Kadaladi	Ramanathapuram	452.69	441.63	11.06
242	Melpuram	Kanniyakumari	523.55	512.69	10.86
243	Kulithalai	Karur	394.24	384.69	9.55
244	Kangayam	Tiruppur	348.15	343.06	5.09
245	Uppiliyapuram	Tiruchirappalli	337.89	333.05	4.84
246	Olakkur	Villupuram	398.3	395.19	3.11
247	Modakkuruchi	Erode	516.28	513.72	2.56
248	Karimangalam	Dharmapuri	535.97	535.56	0.41
249	Chetpet	Tiruvannamalai	376.87	377.75	-0.88
250	Ammamet	Erode	308.71	311.42	-2.71
251	Vadipatti	Madurai	412.66	418.61	-5.95
252	T.Kallupatty	Madurai	199.64	206.37	-6.73
253	Chennimalai	Erode	498.29	507.02	-8.73
254	Thogamalai	Karur	409.05	418.55	-9.5
255	Sembanarkoil	Nagapattinam	330.79	341.07	-10.28
256	Sivaganga	Sivagangai	479.16	493.85	-14.69
257	Thondamuthur	Coimbatore	368.08	385.07	-16.99
258	Bhavani	Erode	447.67	469.77	-22.1
259	Andipatti	Theni	148.74	173.23	-24.49
260	Kolathur	Salem	403.7	430.14	-26.44
261	Annavasal	Pudukkottai	294.33	321.54	-27.21

262	Ulundurpet	Villupuram	291.76	319.12	-27.36
263	Sendurai	Ariyalur	729.36	756.92	-27.56
264	Gandarvakottai	Pudukkottai	347	377.39	-30.39
265	Arni	Tiruvannamalai	290.59	322.21	-31.62
266	Gudimangalam	Tiruppur	704.87	738.59	-33.72
267	Gingee	Villupuram	469.63	503.89	-34.26
268	Pullampady	Tiruchirappalli	418.58	454.32	-35.74
269	Shencottai	Tirunelveli	468.7	506.36	-37.66
270	Veppur	Perambalur	326.82	364.77	-37.95
271	Gudalur	The Nilgiris	322.44	361.24	-38.8
272	Ottapidaram	Thoothukkudi	431.42	470.96	-39.54
273	P.N.Palayam	Salem	273.82	313.55	-39.73
274	Mandapam	Ramanathapuram	290.73	331.2	-40.47
275	Vembakottai	Virudhunagar	257.65	302.51	-44.86
276	Kilpennathur	Tiruvannamalai	363.6	410.57	-46.97
277	Ponnamaravathi	Pudukkottai	404.84	454.26	-49.42
278	Ayothiyapattinam	Salem	380.76	430.42	-49.66
279	Cheranmahadevi	Tirunelveli	257.24	308.62	-51.38
280	Sendamangalam	Namakkal	340.57	393.13	-52.56
281	Nangavalli	Salem	765.38	819.6	-54.22
282	Thiruppanandal	Thanjavur	354.13	409.11	-54.98
283	Sholinghur	Vellore	251.71	309.2	-57.49
284	T.Palur	Ariyalur	289.38	348.41	-59.03
285	Madurantakam	Kancheepuram	482.31	547.7	-65.39
286	Madukkarai	Coimbatore	681.14	747.26	-66.12
287	Alangayam	Vellore	334.69	403.06	-68.37
288	Ellapuram	Tiruvallur	192.74	262.08	-69.34
289	P.N.Palayam	Coimbatore	618.04	689.14	-71.1
290	Perambalur	Perambalur	354.79	426.83	-72.04
291	Mecheri	Salem	283.11	355.43	-72.32
292	Melur	Madurai	462.86	535.71	-72.85
293	Thiruverambur	Tiruchirappalli	369.57	446.59	-77.02
294	Needamangalam	Tiruvarur	429.16	509.72	-80.56
295	Mangalur	Cuddalore	376.91	460.75	-83.84
296	Vanur	Villupuram	258.82	347.35	-88.53
297	Erumapatty	Namakkal	369.87	459.3	-89.43
298	Oddanchatram	Dindigul	242.35	346.68	-104.33
299	Panruti	Cuddalore	224.14	332.24	-108.1
300	Thandarampet	Tiruvannamalai	524.26	635.59	-111.33
301	Yercaud	Salem	247.1	360.44	-113.34
302	K Myladumparai	Theni	325.85	439.23	-113.38
303	Mathur	Krishnagiri	308.4	422.17	-113.77
304	Kanai	Villupuram	313.2	429.27	-116.07
305	Kundrathur	Kancheepuram	299.48	415.58	-116.1

306	Ilayangudi	Sivagangai	440.8	558.62	-117.82
307	Thottlam	Thruchirappalli	255.26	373.7	-118.44
308	Kilvelur	Nagapattinam	462.73	582.24	-119.51
309	T.N. Palayam	Erode	576.95	698.93	-121.98
310	Mallam	Villupuram	308.17	433.54	-125.37
311	Thirupparankundram	Madurai	349.44	476.58	-127.14
312	Nanguneri	Tirunelveli	465.84	595.8	-129.96
313	Cheyyar	Tiruvannamalai	498.77	636.48	-137.71
314	Pollachi(N)	Coimbatore	475.38	614.99	-139.61
315	Gudiyatham	Vellore	461.7	601.61	-139.91
316	Kandhill	Vellore	416.69	559.45	-142.76
317	Alanganallur	Madurai	382.55	526.13	-143.58
318	Sivakasi	Virudhunagar	485.19	633.55	-148.36
319	Kalrayan Hills	Villupuram	388.8	547.1	-158.3
320	Melaneelthanallur	Tirunelveli	440.25	602.68	-162.43
321	Udangudi	Thoothukkudi	392.41	554.92	-162.51
322	Kovilpatti	Thoothukkudi	182.98	351.36	-168.38
323	Srivilliputhur	Virudhunagar	230.71	403.02	-172.31
324	Nalnarkoil	Ramanathapuram	284.24	459.63	-175.39
325	Pernambet	Vellore	558.92	735.38	-176.46
326	Jolarpet	Vellore	377.69	556.9	-179.21
327	Vridhachalam	Cuddalore	214.64	395.13	-180.49
328	Nemili	Vellore	238.41	425.36	-186.95
329	Kattumannar Koll	Cuddalore	376.66	566.92	-190.26
330	Kumaratchi	Cuddalore	524.69	715.67	-190.98
331	Munchirai	Kanniyakumari	75.5	272.85	-197.35
332	Kuruvikulam	Tirunelveli	343.32	540.87	-197.55
333	Thovalai	Kanniyakumari	151	349.77	-198.77
334	Kudavaasal	Tiruvarur	407.46	616.66	-209.2
335	Manamadurai	Sivagangai	157.21	368.96	-211.75
336	Aravakurichi	Karur	271.78	486.77	-214.99
337	Avinashi	Tiruppur	282.14	503.29	-221.15
338	Katpadi	Vellore	338.55	561.99	-223.44
339	Killiyoor	Kanniyakumari	403.48	627.76	-224.28
340	Talavadi	Erode	424.19	649.15	-224.96
341	Kattankolathur	Kancheepuram	295.1	523.76	-228.66
342	Valangalman	Tiruvarur	0	241.23	-241.23
343	Vasudevanallur	Tirunelveli	222.77	466.2	-243.43
344	Walajabad	Kancheepuram	139.63	386.79	-247.16
345	Kinathukadavu	Coimbatore	409.77	659.74	-249.97
346	Sathy	Erode	451.6	703.12	-251.52
347	Jawadhu Hills	Tiruvannamalai	398.21	651.45	-253.24
348	Sankarapuram	Villupuram	349.57	605.05	-255.48
349	Perundurai	Erode	102.95	359.13	-256.18

350	Thiruvonam	Thanjavur	377.77	643.72	-265.95
351	Periyakulam	Theni	242.13	511.75	-269.62
352	Athoor	Dindigul	255.28	528.77	-273.49
353	Kuthalam	Nagapattinam	306.04	581.2	-275.16
354	Idappady	Salem	263.61	549.9	-286.29
355	Kodumudi	Erode	253.53	549.27	-295.74
356	Valapady	Salem	213.25	511.5	-298.25
357	Kunnandarkoil	Pudukkottai	302.77	612.38	-309.61
358	Kotagiri	The Nilgiris	817.58	1131.46	-313.88
359	Thirupathur	Vellore	334.51	649.34	-314.83
360	Madathukulam	Tiruppur	238.54	572.76	-334.22
361	Vikkiravandi	Villupuram	248.34	582.7	-334.36
362	Thiruppullani	Ramanathapuram	260.89	608.5	-347.61
363	Palayamkottai	Tirunelveli	78.84	433.08	-354.24
364	Mac. Choultry	Salem	246	607.48	-361.48
365	Anthiyur	Erode	514.72	877.51	-362.79
366	Vaiyampatty	Tiruchirappalli	71.66	439.64	-367.98
367	Kadambathur	Tiruvallur	480.1	859.16	-379.06
368	Kallal	Sivagangai	509.98	904.43	-394.45
369	Arcot	Vellore	305.44	706	-400.56
370	Nambiyur	Erode	186.51	588.15	-401.64
371	Kundadam	Tiruppur	279.79	681.61	-401.82
372	Karur	Karur	374.97	779.88	-404.91
373	Kottur	Tiruvarur	413.88	839.21	-425.33
374	Madukkur	Thanjavur	242.66	671.99	-429.33
375	Pattukkottai	Thanjavur	440.9	878.86	-437.96
376	Pappireddipatti	Dharmapuri	75.22	531.78	-456.56
377	Pallipet	Tiruvallur	355.27	852.01	-496.74
378	Pennagaram	Dharmapuri	255.02	757.4	-502.38
379	Paramakudi	Ramanathapuram	123.84	630.47	-506.63
380	Koliyanur	Villupuram	411.72	938.75	-527.03
381	Kadayam	Tirunelveli	420.38	948.01	-527.63
382	Ariyalur	Ariyalur	3.69	561.58	-557.89
383	Pudur	Thoothukkudi	306.83	1011.07	-704.24
384	Tenkasi	Tirunelveli	273.27	1103.73	-830.46
384	Puduchatram	Namakkal	539.2	1631.31	-1092.11
	Total		186536.8	146798.9	39737.95

Panchayat union wise Surplus / Deficit for the year 2014-15

(Rs. in lakhs)

UL Id	Blocks	District	Receipts	Expendi ture	Surplus/ Deficit
1	Thalainayar	Nagapattinam	4751.41	236.37	4515.04
2	Rajakkamangalam	Kanniyakumari	3522.01	728.2	2793.81
3	Parangipettai	Cuddalore	1240.95	267.55	973.4
4	Sendurai	Ariyalur	1007.42	148.8	858.62
5	Kurinjiyadi	Cuddalore	831.34	47.13	784.21
6	Thimiri	Vellore	711.5	0	711.5
7	Thoppampatty	Dindigul	773.83	77.28	696.55
8	Sattur	Virudhunagar	957.08	262.85	694.23
9	Uthukuli	Tiruppur	722.89	35.91	686.98
10	Vasudevanallur	Tirunelveli	910.06	292.41	617.65
11	Thurinapuram	Tiruvannamalai	680.55	63.47	617.08
12	Lalgudi	Tiruchirappalli	813.71	198.2	615.51
13	Manapparai	Tiruchirappalli	701.17	116.24	584.93
14	Cumbum	Theni	785.29	219.76	565.53
15	Kumbakonam	Thanjavur	755.25	200.8	554.45
16	Alankulam	Tirunelveli	765.66	214.39	551.27
17	Elachipalayam	Namakkal	1155.3	612.82	542.48
18	Tharamangalam	Salem	852.5	313.84	538.66
19	Sirkali	Nagapattinam	593.43	58.21	535.22
20	Andimadam	Ariyalur	706.35	175.49	530.86
21	Manur	Tirunelveli	630.22	123.55	506.67
22	Bogalur	Ramanathapuram	554.01	53.37	500.64
23	Dharmapuri	Dharmapuri	551.42	55.86	495.56
24	Panamarathupatti	Salem	682.27	186.8	495.47
25	Vellakoil	Tiruppur	654.73	173.42	481.31
26	Pudukkottai	Pudukkottai	515.4	36.94	478.46
27	Coonoor	The Nilgiris	963.85	486.58	477.27
28	Kuruvikulam	Tirunelveli	481.39	7.12	474.27
29	Devakottai	Sivagangai	629.96	156.68	473.28
30	Thiruvaidaimarudur	Thanjavur	678.61	218.75	459.86
31	Papanasam	Thanjavur	1009.9	553.31	456.59
32	Nilakottai	Dindigul	523.81	67.78	456.03
33	Paramathy	Namakkal	676.05	223.78	452.27
34	Lathur	Kancheepuram	739.12	286.97	452.15
35	Sivakasi	Virudhunagar	1171.18	720.12	451.06
36	Agastheeswaram	Kanniyakumari	868.82	418.45	450.37
37	Ambasamudram	Tirunelveli	504.62	58.67	445.95
38	Erode	Erode	605.7	165.27	440.43
39	Jayamkondam	Ariyalur	877.45	438.99	438.46
40	Morappur	Dharmapuri	557.25	121.87	435.38
41	Villivakkam	Tiruvallur	667.39	235.81	431.58

42	Tiruchuli	Virudhunagar	598.3	170.39	427.91
43	Thiruvarankulam	Pudukkottai	552.56	127.55	425.01
44	Karungulam	Thoothukkudi	692.19	268.12	424.07
45	Walajah	Vellore	659.58	237.17	422.41
46	Thuckalay	Kanniyakumari	497.26	75.97	421.29
47	Sriperumbudur	Kancheepuram	554.45	134.8	419.65
48	Annur	Coimbatore	592.77	184.09	408.68
49	Kammapuram	Cuddalore	769.7	369.09	400.61
50	Orathanadu	Thanjavur	604.55	209.42	395.13
51	Valangaiman	Tiruvarur	640.07	251.54	388.53
52	Viralimalai	Pudukkottai	729.11	345.02	384.09
53	Polur	Tiruvannamalai	511.6	132.19	379.41
54	Poondi	Tiruvallur	581.47	204.41	377.06
55	Thuraiyur	Tiruchirappalli	606.44	236.62	369.82
56	Veerapandy	Salem	550.56	181.8	368.76
57	Kariapatti	Virudhunagar	660.64	302.58	358.06
58	Dindigul	Dindigul	616.39	258.63	357.76
59	Natham	Dindigul	616.14	265.5	350.64
60	Minjur	Tiruvallur	789.31	443.83	345.48
61	Shoolagiri	Krishnagiri	866.49	521.48	345.01
62	Vedasandur	Dindigul	377.5	32.87	344.63
63	Vilathikulam	Thoothukkudi	456.96	112.6	344.36
64	Kannangudi	Sivagangai	920.2	577.4	342.8
65	Nallur	Cuddalore	647.45	305.23	342.22
66	Chithamur	Kancheepuram	508.88	168.22	340.66
67	Tiruchengode	Namakkal	629.08	299.86	329.22
68	Koradacheri	Tiruvarur	388.16	59.22	328.94
69	Thalaivasal	Salem	462.19	134.26	327.93
70	Udhagai	The Nilgiris	642.25	315.04	327.21
71	Thiyagadurgam	Villupuram	653.18	326.77	326.41
72	Mudukulathur	Ramanathapuram	527.75	204.25	323.5
73	Valapady	Salem	639.96	317.22	322.74
74	Kadayanallur	Tirunelveli	1012.75	698.45	314.3
75	Melbhuvanagiri	Cuddalore	415.42	106.05	309.37
76	Attur	Salem	558.68	252.88	305.8
77	Uthiramerur	Kancheepuram	462.17	157.32	304.85
78	Puzhal	Tiruvallur	581.78	278.52	303.26
79	Chengam	Tiruvannamalai	640.63	343.28	297.35
80	Namagiripet	Namakkal	726.31	433.4	292.91
81	Melmalayanur	Villupuram	716.27	425.5	290.77
82	Batlagundu	Dindigul	511.57	221.61	289.96
83	Sankarankoil	Tirunelveli	481.84	192.56	289.28
84	Ramanathapuram	Ramanathapuram	348.43	61.06	287.37
85	Pollachi(S)	Coimbatore	747.02	460.65	286.37

86	Nangavalli	Salem	798.57	514.62	283.95
87	Thirukalukundram	Kancheepuram	470.96	187.61	283.35
88	R.S. Mangalam	Ramanathapuram	340.5	58	282.5
89	Annagramam	Cuddalore	682.13	399.82	282.31
90	Tiruvannamalai	Tiruvannamalai	538.3	260.31	277.99
91	Omalur	Salem	410.72	133.46	277.26
92	Virudhunagar	Virudhunagar	446.88	171.91	274.97
93	Kodaikanal	Dindigul	616.5	342.76	273.74
94	Karamadai	Coimbatore	348.47	84.41	264.06
95	Krishnarayapuram	Karur	442.51	186.52	255.99
96	Kalakadu	Tirunelveli	579.6	325.7	253.9
97	Thanjavur	Thanjavur	799.74	546.57	253.17
98	S.S.Kulam	Coimbatore	506.69	259.31	247.38
99	Mannargudi	Tiruvarur	673.46	427.46	246
100	Thiruppuvanam	Sivagangai	396.98	151.76	245.22
101	K.Paramathi	Karur	587.68	345.78	241.9
102	Keelaiyur	Nagapattinam	567.39	330.57	236.82
103	Kollidam	Nagapattinam	414.01	180.25	233.76
104	Kurunthancode	Kanniyakumari	336.03	104.03	232
105	Killiyoor	Kanniyakumari	591.68	360.06	231.62
106	Pudupalayam	Tiruvannamalai	654.78	424.83	229.95
107	Rishivandiyam	Villupuram	629.79	402.96	226.83
108	Kamuthi	Ramanathapuram	325.85	100.47	225.38
109	Cuddalore	Cuddalore	603.71	380.78	222.93
110	Tiruvalangadu	Tiruvallur	700.74	478.53	222.21
111	Palacode	Dharmapuri	732.34	512.18	220.16
112	Thandarampet	Tiruvannamalai	462.86	242.94	219.92
113	Arantangi	Pudukkottai	502.86	286.53	216.33
114	West Arni	Tiruvannamalai	657.88	442.63	215.25
115	Sankari	Salem	616.15	405.34	210.81
116	Vembakottai	Virudhunagar	289.81	82.88	206.93
117	Nallampalli	Dharmapuri	428.76	226.8	201.96
118	Aruppukottai	Virudhunagar	435.54	236.38	199.16
119	Madurai East	Madurai	615.66	416.61	199.05
120	Madukkarai	Coimbatore	731.33	540.17	191.16
121	Reddiarchatram	Dindigul	587.81	398.34	189.47
122	Sattankulam	Thoothukkudi	531.26	342.66	188.6
123	Theni	Theni	490.96	303.71	187.25
124	Tiruvallur	Tiruvallur	531.31	345.24	186.07
125	Kallikudi	Madurai	446.19	266.79	179.4
126	Rajapalayam	Virudhunagar	711.77	534.95	176.82
127	Singampunari	Sivagangai	460.89	284.95	175.94
128	Anakkavoor	Tiruvannamalai	540.97	368.45	172.52
129	Musiri	Tiruchirappalli	586.78	414.63	172.15

130	Tirukoilur	Villupuram	557.26	387.3	169.96
131	Vadamadurai	Dindigul	329.66	162.91	166.75
132	Veppanthattai	Perambalur	512.28	346.39	165.89
133	Katpadi	Vellore	427.13	261.39	165.74
134	Kottampatti	Madurai	546.26	381.26	165
135	Merkanam	Villupuram	547.53	383.06	164.47
136	Muthupettai	Tiruvarur	407.34	243.9	163.44
137	Thiruppathur	Sivagangai	700.82	538.4	162.42
138	Thiruvarur	Tiruvarur	371.93	210.03	161.9
139	Vembakkam	Tiruvannamalai	546.56	385.39	161.17
140	Thiruporur	Kancheepuram	506.73	347.81	158.92
141	Veppanapalli	Krishnagiri	474.67	316.7	157.97
142	Madurai West	Madurai	333.76	176.93	156.83
143	Chinnasalem	Villupuram	482.16	326.33	155.83
144	Gangavalli	Salem	402.03	249.1	152.93
145	Ulundurpet	Villupuram	550.02	398.84	151.18
146	Palladam	Tiruppur	487.38	336.28	151.1
147	Usilampatti	Madurai	483.66	336.31	147.35
148	Oddanchatram	Dindigul	550	404.55	145.45
149	Keelapavoor	Tirunelveli	172.68	28.58	144.1
150	Uthangarai	Krishnagiri	571.16	430.45	140.71
151	Chinnamanur	Theni	433.83	293.51	140.32
152	Tiruttani	Tiruvallur	254.02	115.19	138.83
153	Bargur	Krishnagiri	449.08	312.28	136.8
154	Vedaranyam	Nagapattinam	445.42	309.22	136.2
155	Shanarpatti	Dindigul	331.86	199.46	132.4
156	Thirumarugal	Nagapattinam	700.41	570.34	130.07
157	Thogamalai	Karur	421.76	292.49	129.27
158	Konganapuram	Salem	528.48	399.59	128.89
159	Krishnagiri	Krishnagiri	573.52	448.1	125.42
160	Rasipuram	Namakkal	241.48	118.15	123.33
161	Tiruchendur	Thoothukkudi	492.41	370.69	121.72
162	K.V. Kuppam	Vellore	579.7	460.03	119.67
163	Kallakurichi	Villupuram	571.33	454.65	116.68
164	Thoothukudi	Thoothukkudi	440.35	324.72	115.63
165	Kandamangalam	Villupuram	516.29	401.48	114.81
166	Thiruppanandal	Thanjavur	621.43	508.1	113.33
167	Avudayarkoil	Pudukkottai	403.84	292.36	111.48
168	Mailam	Villupuram	506.04	396.26	109.78
169	Ottapidaram	Thoothukkudi	319.94	213.76	106.18
170	Vandavasi	Tiruvannamalai	522.74	417.01	105.73
171	T.V. Nallur	Villupuram	476.24	370.78	105.46
172	Thottiam	Tiruchirappalli	338.62	239.42	99.2
173	Kayathar	Thoothukkudi	494.11	397.89	96.22

174	Hosur	Krishnagiri	656.83	561.2	95.63
175	Kollihills	Namakkal	380.18	284.56	95.62
176	Namakkal	Namakkal	543.55	448.01	95.54
177	Arimalam	Pudukkottai	355.63	263.45	92.18
178	Sholavaram	Tiruvallur	472.44	380.91	91.53
179	Narikudi	Virudhunagar	537.38	447.72	89.66
180	Nainarkoll	Ramanathapuram	437.84	348.38	89.46
181	Salem	Salem	419.44	333	86.44
182	Kinathukadavu	Coimbatore	364.54	279.42	85.12
183	Nagapattinam	Nagapattinam	467.34	385.06	82.28
184	Ellapuram	Tiruvallur	317.43	236.99	80.44
185	Pernamallur	Tiruvannamalai	369	291.17	77.83
186	Thiruverambur	Tiruchirappalli	396.54	320.89	75.65
187	Shencottai	Tirunelveli	305.57	230.31	75.26
188	Kaniyambadi	Vellore	441.8	373.25	68.55
189	Kadavur	Karur	349.58	283.17	66.41
190	Cheyyar	Tiruvannamalai	565.56	504.21	61.35
191	Thiruvaiyaru	Thanjavur	590.66	529.68	60.98
192	Cheranmahadevi	Tirunelveli	246.31	191.22	55.09
193	Sathy	Erode	501	446.25	54.75
194	Chennimalai	Erode	527.01	473.14	53.87
195	Bodinaickanur	Theni	375.22	323.11	52.11
196	Pollachi(N)	Coimbatore	590.85	540.55	50.3
197	Vadipatti	Madurai	433.52	383.62	49.9
198	Mayiladuthurai	Nagapattinam	380.97	331.7	49.27
199	Alanganallur	Madurai	354.08	306.18	47.9
200	Tirunavalur	Villupuram	289.36	243.7	45.66
201	Pullampady	Tiruchirappalli	472	432.68	39.32
202	Sivaganga	Sivagangai	540.96	502.79	38.17
203	Nannilam	Tiruvarur	448.51	411.09	37.42
204	Olakkur	Villupuram	378.8	342.35	36.45
205	Peravurani	Thanjavur	391.6	358.04	33.56
206	Kadayaampatti	Salem	311.62	279.56	32.06
207	Anaicut	Vellore	337.36	310.4	26.96
208	Sakkottai	Sivagangai	762.83	740.12	22.71
209	Chetpet	Tiruvannamalai	348.85	339.15	9.7
210	Mulanur	Tiruppur	298.38	288.74	9.64
211	Mathur	Krishnagiri	325.69	319.14	6.55
212	Vellore	Vellore	375.35	368.94	6.41
213	Gobi	Erode	433.34	432.36	0.98
214	Watrap	Virudhunagar	170.87	175.86	-4.99
215	Gudalur	The Nilgiris	338.7	343.89	-5.19
216	Vennandur	Namakkal	516.02	522	-5.98
217	Kaveripattanam	Krishnagiri	572.37	579.16	-6.79

218	Kalatyarkovil	Sivagangai	583.69	591.16	-7.47
219	Natrampalli	Vellore	462.24	471.08	-8.84
220	Ponnamaravathi	Pudukkottai	391.2	400.4	-9.2
221	Thiruthuraiipoondi	Tiruvarur	426.63	437.08	-10.45
222	Thally	Krishnagiri	308	319.76	-11.76
223	Mandapam	Ramanathapuram	252.2	266.12	-13.92
224	Thanthoni	Karur	370.83	385	-14.17
225	Kalrayan Hills	Villupuram	426.12	441.02	-14.9
226	Pallipalayam	Namakkal	496.23	511.86	-15.63
227	Veppur	Perambalur	268.45	285.32	-16.87
228	Kalasapakkam	Tiruvannamalai	566.28	583.25	-16.97
229	Ariyalur	Ariyalur	555.65	572.98	-17.33
230	Tiruppur	Tiruppur	0	21.84	-21.84
231	S.Pudur	Sivagangai	401.85	428.73	-26.88
232	Gummidipoondi	Tiruvallur	492.54	520.4	-27.86
233	Melpuram	Kanniyakumari	509.98	539.92	-29.94
234	Sultanpet	Coimbatore	580.2	611.48	-31.28
235	Periyakulam	Theni	216.49	250.6	-34.11
236	Thirupparankundram	Madurai	274.02	309.46	-35.44
237	Kancheepuram	Kancheepuram	446.07	481.63	-35.56
238	Karambakkudi	Pudukkottai	322.01	357.66	-35.65
239	Vallam	Villupuram	369.65	405.6	-35.95
240	Kilpennathur	Tiruvannamalai	301.8	341.49	-39.69
241	Gudimangalam	Tiruppur	535.02	576.33	-41.31
242	Acharapakkam	Kancheepuram	396	439.63	-43.63
243	Udumalpet	Tiruppur	236.67	281.12	-44.45
244	Jolarpet	Vellore	398.47	444.83	-46.36
245	Palani	Dindigul	545.73	592.14	-46.41
246	Pappireddipatti	Dharmapuri	95.97	144.64	-48.67
247	Uppiliyapuram	Tiruchirappalli	476.22	524.9	-48.68
248	T.Pet	Tiruchirappalli	374.06	423.51	-49.45
249	Kunnandarkoil	Pudukkottai	376.12	427.47	-51.35
250	Alathur	Perambalur	297.16	354.14	-56.98
251	Vanur	Villupuram	463.06	521.61	-58.55
252	Thiruvattar	Kanniyakumari	273.35	334.45	-61.1
253	Radhapuram	Tirunelveli	377.12	440.56	-63.44
254	Thirumayam	Pudukkottai	698.65	763.13	-64.48
255	Madurantakam	Kancheepuram	384.31	449.4	-65.09
256	Modakkuruchi	Erode	512.81	578.5	-65.69
257	Idappady	Salem	260.35	326.43	-66.08
258	Mugalyur	Villupuram	481.96	548.5	-66.54
259	Melaneelthanallur	Tirunelveli	462.29	529.42	-67.13
260	Needamangalam	Tiruvarur	425.11	493.32	-68.21
261	Poonamallee	Tiruvallur	394.67	464.12	-69.45

262	Kuthalam	Nagapattinam	545.39	615.05	-69.66
263	Vaiyampatty	Tiruchirappalli	260.12	332.49	-72.37
264	Erumapatty	Namakkal	398.69	472.76	-74.07
265	T.Palur	Ariyalur	370.28	444.67	-74.39
266	Thirumanur	Ariyalur	443.89	520.41	-76.52
267	Valliyoor	Tirunelveli	436.28	520.78	-84.5
268	Kulithalai	Karur	482.07	567.09	-85.02
269	Bhavani	Erode	559.35	645.26	-85.91
270	Manamelkudi	Pudukkottai	570.45	657.74	-87.29
271	Andipatti	Theni	123.48	213.11	-89.63
272	Kadaladi	Ramanathapuram	454.35	546.51	-92.16
273	Pappakudi	Tirunelveli	452.78	546.48	-93.7
274	Karimangalam	Dharmapuri	472.51	567.97	-95.46
275	Thirumangalam	Madurai	168.81	264.32	-95.51
276	Manachanallur	Tiruchirappalli	500.33	597.47	-97.14
277	Kabilarmalai	Namakkal	436.37	534.02	-97.65
278	Andhanallur	Tiruchirappalli	337.6	447	-109.4
279	Melur	Madurai	484.63	595.08	-110.45
280	Mohanur	Namakkal	486.83	598.54	-111.71
281	Nanguneri	Tirunelveli	412.77	530.81	-118.04
282	Nemili	Vellore	226.01	349.54	-123.53
283	Panruti	Cuddalore	228.2	352.78	-124.58
284	Udangudi	Thoothukkudi	401.13	532.13	-131
285	Sedapatti	Madurai	428.17	560.3	-132.13
286	Madhanur	Vellore	365.39	497.73	-132.34
287	Budalur	Thanjavur	561.56	696.36	-134.8
288	Vridhachalam	Cuddalore	215.57	352.68	-137.11
289	Sulur	Coimbatore	556.9	695.14	-138.24
290	Thomas Malai	Kancheepuram	752.19	891.99	-139.8
291	Ammapet	Thanjavur	185.62	325.9	-140.28
292	Chellampatti	Madurai	685.2	826.41	-141.21
293	Guziliamparai	Dindigul	342.32	485.84	-143.52
294	Kivelur	Nagapattinam	526.02	673.43	-147.41
295	Gudiyatham	Vellore	452.93	604.78	-151.85
296	Thirupathur	Vellore	333.71	487.04	-153.33
297	Arakonam	Vellore	314.96	469.69	-154.73
298	Kangayam	Tiruppur	368.66	523.44	-154.78
299	Manikandam	Tiruchirappalli	303.7	460.37	-156.67
300	Pernambet	Vellore	521.51	682.04	-160.53
301	Kandhili	Vellore	315.47	482.34	-166.87
302	Kudavaasal	Tiruvarur	437.41	605.86	-168.45
303	Karur	Karur	493.09	661.63	-168.54
304	Pongalur	Tiruppur	134.63	303.2	-168.57
305	Kundrathur	Kancheepuram	274.88	449.71	-174.83

306	Thiruvadana	Ramanathapuram	402.14	581.48	-179.34
307	Mecheri	Salem	250.52	431.75	-181.23
308	Thiruvonam	Thanjavur	289.03	478.34	-189.31
309	Paramakudi	Ramanathapuram	445.89	637.08	-191.19
310	Kaveripakkam	Vellore	151	343.54	-192.54
311	Keerapalayam	Cuddalore	555.44	750.78	-195.34
312	Ayothiyapattinam	Salem	340.18	538.66	-198.48
313	Bhavanisagar	Erode	369.62	571.13	-201.51
314	Anthiyur	Erode	542.32	745.06	-202.74
315	R.K.Pet	Tiruvallur	338.57	549.35	-210.78
316	Arni	Tiruvannamalai	0	215.54	-215.54
317	Mallasamudram	Namakkal	184.09	400.78	-216.69
318	Kovilpatti	Thoothukkudi	187.42	404.94	-217.52
319	Sankarapuram	Villupuram	348	567.05	-219.05
320	Ilayangudi	Sivagangai	460.78	681.7	-220.92
321	Gingee	Villupuram	463.1	693.69	-230.59
322	Kattankolathur	Kancheepuram	312.49	543.41	-230.92
323	Dharapuram	Tiruppur	923.65	1156.26	-232.61
324	Marungapuri	Tiruchirappalli	277.02	509.68	-232.66
325	Gandarvakottai	Pudukkottai	296	529.25	-233.25
326	Harur	Dharmapuri	401.05	649.25	-248.2
327	Vikkiravandi	Villupuram	248.95	498.21	-249.26
328	Kolathur	Salem	392.32	648.03	-255.71
329	Mangalur	Cuddalore	387.67	644.56	-256.89
330	Athoor	Dindigul	391.79	650.48	-258.69
331	Sendamangalam	Namakkal	298.59	568.42	-269.83
332	Thellar	Tiruvannamalai	527.51	798.92	-271.41
333	Annavasal	Pudukkottai	254.89	527.52	-272.63
334	Srivaikundam	Thoothukkudi	43.15	324.75	-281.6
335	Thovalai	Kanniyakumari	212.21	494.97	-282.76
336	Ammamet	Erode	266.75	551.08	-284.33
337	Alwarthirunagari	Thoothukkudi	456.48	743.14	-286.66
338	Thondamuthur	Coimbatore	265.62	552.85	-287.23
339	Aravakurichi	Karur	306.77	606.52	-299.75
340	P.N.Palayam	Coimbatore	619.26	919.31	-300.05
341	Walajabad	Kancheepuram	206.3	513.59	-307.29
342	Pallipet	Tiruvallur	367.99	677.98	-309.99
343	Thiruppullani	Ramanathapuram	311.85	626.08	-314.23
344	K Myladumparai	Theni	361.56	678.6	-317.04
345	T.N. Palayam	Erode	630.67	950.45	-319.78
346	Arcot	Vellore	377.52	706.35	-328.83
347	Alangayam	Vellore	301.48	632.6	-331.12
348	Kottur	Tiruvarur	380.02	721.95	-341.93
349	Kodumudi	Erode	322.31	664.48	-342.17

350	Pudur	Thoothukkudi	416.18	768.87	-352.69
351	Sholinghur	Vellore	290.81	648.16	-357.35
352	Talavadi	Erode	394.42	751.99	-357.57
353	Perambalur	Perambalur	346.52	725.19	-378.67
354	Kotagiri	The Nilgiris	824.06	1203.87	-379.81
355	Kadambathur	Tiruvallur	521.85	917.66	-395.81
356	Palayamkottai	Tirunelveli	127.58	527	-399.42
357	Perundurai	Erode	98.32	498.86	-400.54
358	Kadayam	Tirunelveli	406.54	810.2	-403.66
359	Pennagaram	Dharmapuri	262.19	672.09	-409.9
360	Kattumannar Koil	Cuddalore	345.62	755.85	-410.23
361	Manamadurai	Sivagangai	296.61	709.65	-413.04
362	Mac. Choultry	Salem	575.98	994.79	-418.81
363	Munchirai	Kanniyakumari	85.44	511.69	-426.25
364	Yercaud	Salem	34.79	478.49	-443.7
365	Jawadhu Hills	Tiruvannamalai	492.8	947.83	-455.03
366	Kelamangalam	Krishnagiri	224.59	693.6	-469.01
367	Kumaratchi	Cuddalore	368.35	847.86	-479.51
368	Anaimalai	Coimbatore	337.15	835.47	-498.32
369	Kanai	Villupuram	217.6	721.81	-504.21
370	Madukkur	Thanjavur	188.11	703.04	-514.93
371	Sembanarkoil	Nagapattinam	283.77	829.24	-545.47
372	P.N.Palayam	Salem	273.65	844.67	-571.02
373	Avinashi	Tiruppur	270.36	864.97	-594.61
374	Koliyanur	Villupuram	465.29	1073.09	-607.8
375	Kallal	Sivagangai	475.24	1106.18	-630.94
376	Pattukkottai	Thanjavur	509.31	1151.5	-642.19
377	Madathukulam	Tiruppur	258.06	913.09	-655.03
378	Puduchatram	Namakkal	496.14	1212.99	-716.85
379	Srivilliputhur	Virudhunagar	184.91	935.93	-751.02
380	Uthamapalayam	Theni	656.26	1415.02	-758.76
381	Tenkasi	Tirunelveli	306.6	1144.55	-837.95
382	Kundadam	Tiruppur	233.17	1074.06	-840.89
383	Nambiyur	Erode	235.29	1149.23	-913.94
384	T.Kallupatty	Madurai	224.98	2262.26	-2037.28
385	Sethubavachatram	Thanjavur	369.28	3430.8	-3061.52
Total			190545.7	169510.4	21035.3

Panchayat unions Surplus/ Deficit during 2010-11 to 2014-15

Year	2010-11	2011-12	2012-13	2013-14	2014-15
Number of Deficit	154	72	121	137	172
Number of Surplus	231	313	264	248	213
Total	385	385	385	385	385

District wise MPCE (Rank) based Resource allocation - URBAN

SL.No	District	Population ad per 2011 Census				MPCE Rank based ratio	% Share in Allocation				
		Corporation	Municipality	Town Panchayat	Total (Pi)		Corporation	Municipality	Town Panchayat	Total	
1	Chennai	4646732	0	0	4646732	0.189	0.189	0.000	0.000	0.189	0.189
2	Kancheepuram	0	924805	477910	1402715	1.136	0.000	0.749	0.387	1.136	1.136
3	Thiruvallur	0	615260	232080	847340	0.758	0.000	0.550	0.207	0.758	0.758
4	Cuddalore	0	415392	264220	679612	4.735	0.000	2.894	1.841	4.735	4.735
5	Villupuram	0	222728	282427	505155	5.303	0.000	2.338	2.965	5.303	5.303
6	Vellore	504009	720713	221784	1446506	3.977	1.386	1.982	0.610	3.977	3.977
7	Thiruvannamalai	0	278037	147692	425729	2.652	0.000	1.732	0.920	2.652	2.652
8	Salem	829267	204390	490444	1524101	2.841	1.546	0.381	0.914	2.841	2.841
9	Namakkal	0	378064	264156	642220	3.788	0.000	2.230	1.558	3.788	3.788
10	Dharmapuri	0	68619	151075	219694	4.924	0.000	1.538	3.386	4.924	4.924
11	Erode	498063	155509	469448	1123020	1.894	0.840	0.262	0.792	1.894	1.894
12	Coimbatore	1693438	288265	623939	2605642	0.379	0.246	0.042	0.091	0.379	0.379
13	The Nilgiris	0	230653	176869	407522	3.598	0.000	2.037	1.562	3.598	3.598
14	Thanjavur	222943	213252	281022	717217	2.462	0.765	0.732	0.965	2.462	2.462

15	Nagapattinam	0	257601	97591	355192	4.167	0.000	3.022	1.145	4.167
16	Thiruvavur	0	175091	84778	259869	5.871	0.000	3.956	1.915	5.871
17	Thiruchirappalli	916857	111464	224454	1252775	1.515	1.109	0.135	0.271	1.515
18	Karur	0	242322	156894	399216	2.083	0.000	1.265	0.819	2.083
19	Perambalur	0	49578	51078	100656	3.220	0.000	1.586	1.634	3.220
20	Pudukkottai	0	188084	98687	286771	6.061	0.000	3.975	2.086	6.061
21	Madurai	1456433	126430	132009	1714872	1.705	1.448	0.126	0.131	1.705
22	Theni	0	365414	304270	669684	4.356	0.000	2.377	1.979	4.356
23	Dindigal	207327	137032	357472	701831	4.545	1.343	0.887	2.315	4.545
24	Ramanathapuram	0	240171	91628	331799	2.273	0.000	1.645	0.628	2.273
25	Virudhunagar	0	526161	134337	660498	5.492	0.000	4.375	1.117	5.492
26	Sivagangai	0	198982	159584	358566	3.030	0.000	1.682	1.349	3.030
27	Tirunelveli	538736	367876	579750	1486362	3.409	1.236	0.844	1.330	3.409
28	Thoothukudi	372408	135645	250972	759025	5.682	2.788	1.015	1.879	5.682
29	Kanyakumari	0	290140	898272	1188412	1.326	0.000	0.324	1.002	1.326
30	Krishnagiri	0	315841	101519	417360	0.947	0.000	0.717	0.230	0.947
31	Ariyalur	0	62761	20953	83714	5.114	0.000	3.834	1.280	5.114
32	Tiruppur	877778	233519	225895	1337192	0.568	0.373	0.099	0.096	0.568
Tot al		12763991	8739799	8053209	29556999	100.00	13.268	49.329	37.403	100.000

MPCE (Distance) based resource allocation - URBAN

Sl.No	District	Population ad per 2011 Census				MPCE Distance based ratio	% Share in Allocation					
		Corporation	Municipality	Town Panchayat	Total (Pi)		Corporation	Municipality	Town Panchayat	Total		
1	Chennai	4646732	0	0	4646732	0.000	0.000	0.000	0.000	0.000	0.000	0.000
2	Kancheepuram	0	924805	477910	1402715	2.251	0.000	1.484	0.767	2.251	1.484	0.767
3	Thiruvallur	0	615260	232080	847340	1.781	0.000	1.293	0.488	1.781	1.293	0.488
4	Cuddalore	0	415392	264220	679612	3.930	0.000	2.402	1.528	3.930	2.402	1.528
5	Villupuram	0	222728	282427	505155	4.043	0.000	1.783	2.260	4.043	1.783	2.260
6	Vellore	504009	720713	221784	1446506	3.773	1.315	1.880	0.579	3.773	1.880	0.579
7	Thiruvannamalai	0	278037	147692	425729	3.196	0.000	2.087	1.109	3.196	2.087	1.109
8	Salem	829267	204390	490444	1524101	3.250	1.768	0.436	1.046	3.250	0.436	1.046
9	Namakkal	0	378064	264156	642220	3.740	0.000	2.202	1.538	3.740	2.202	1.538
10	Dharmapuri	0	68619	151075	219694	3.954	0.000	1.235	2.719	3.954	1.235	2.719
11	Erode	498063	155509	469448	1123020	2.762	1.225	0.382	1.155	2.762	0.382	1.155
12	Coimbatore	1693438	288265	623939	2605642	0.783	0.509	0.087	0.187	0.783	0.087	0.187
13	The Nilgiris	0	230653	176869	407522	3.738	0.000	2.116	1.623	3.738	2.116	1.623
14	Thanjavur	222943	213252	281022	717217	3.120	0.970	0.928	1.223	3.120	0.928	1.223

15	Nagapattinam	0	257601	97591	355192	3.787	0.000	2.746	1.040	3.787
16	Thiruvarur	0	175091	84778	259869	4.197	0.000	2.828	1.369	4.197
17	Thiruchirappalli	916857	111464	224454	1252775	2.353	1.722	0.209	0.422	2.353
18	Karur	0	242322	156894	399216	2.882	0.000	1.749	1.133	2.882
19	Perambalur	0	49578	51078	100656	3.517	0.000	1.732	1.785	3.517
20	Pudukkottai	0	188084	98687	286771	4.416	0.000	2.897	1.520	4.416
21	Madurai	1456433	126430	132009	1714872	2.709	2.301	0.200	0.209	2.709
22	Theni	0	365414	304270	669684	3.841	0.000	2.096	1.745	3.841
23	Dindigal	207327	137032	357472	701831	3.862	1.141	0.754	1.967	3.862
24	Ramanathapuram	0	240171	91628	331799	2.892	0.000	2.093	0.799	2.892
25	Virudhunagar	0	526161	134337	660498	4.073	0.000	3.245	0.828	4.073
26	Sivagangai	0	198982	159584	358566	3.385	0.000	1.878	1.506	3.385
27	Tirunelveli	538736	367876	579750	1486362	3.681	1.334	0.911	1.436	3.681
28	Thoothukudi	372408	135645	250972	759025	4.173	2.047	0.746	1.380	4.173
29	Kanyakumari	0	290140	898272	1188412	2.325	0.000	0.568	1.757	2.325
30	Krishnagiri	0	315841	101519	417360	1.847	0.000	1.398	0.449	1.847
31	Ariyalur	0	62761	20953	83714	3.965	0.000	2.973	0.992	3.965
32	Tiruppur	877778	233519	225895	1337192	1.772	1.164	0.310	0.299	1.772
TOTAL		12763991	8739799	8053209	29556999	100	15.496	47.647	36.857	100.000

Technical Note on the Methodology for Monthly Per Capita Consumption Expenditure (MPCE) Criteria for Rural and Urban Devolution

The programme of quinquennial surveys on consumer expenditure and employment & unemployment, adopted by the National Sample Survey Office (NSSO) since 1972-73, provides a time series of household consumer expenditure data.. The sixth - of the quinquennial series was held during the 55th round (July 1999-June 2000). The seventh was conducted in the 61st round during July 2004 - June 2005 and 66th round of NSS (2009-10) which was the eighth quinquennial survey in the series on 'household consumer expenditure' and 'employment and unemployment'. The latest NS survey data on "household consumer expenditure" was available in 68th round (2011-12).

Definition

Household consumer expenditure (HCE) is expenditure incurred by households on consumption of goods and services. Household consumer expenditure (HCE) during a specified period, called the reference period, may be defined as the following:

- (a) expenditure incurred by households on 'consumption goods and services' during the reference period
- (b) imputed value of goods and services produced as outputs of household (proprietary or partnership) enterprises owned by households and used by their members themselves during the reference period
- (c) imputed value of goods and services received by households as remuneration in kind during the reference period
- (d) imputed value of goods and services received by households through social transfers in kind received from government units or non-profit institutions serving households (NPISHs) and used by households during the reference period.

Level of Living Indicator

Firstly, as an indicator of level of living, monthly per capita expenditure (MPCE) is both simple and universally applicable. Average MPCE is a single number that summarizes the level of living of that population.

District Level Estimates

Usually, the NSSO survey is jointly conducted by NSSO and Department of Economics and Statistics on matching sample basis. The Department of Economics and Statistics has started pooling of central and State samples earlier. However from 66th round onwards, NSSO has started providing rigorous methodology to states for pooling central and state samples so as to increase the sample size at district level. This resulted in the availability of district level estimates for Household consumption.

There are three ways of calculating the MPCE, Uniform reference Period, Mixed Reference period and uniform mixed reference period depending on the weekly recall, weekly and monthly recall and Weekly, Monthly and annual recall respectively. Generally Mixed Reference Period (MRP) is adopted by practitioners. The Union Planning Commission released the MRP estimates in their poverty estimates.

Hence it has been decided to use the monthly per capita consumption (MPCE-MRP) at district level estimated for the 68th round of the NS Survey. The same is available at a disaggregated between rural and urban units. The distance criteria approach has been used to calculate the distance, and the MPCE index at the district level for rural and urban devolution purposes. Detailed working sheets are available with the Commission.

Methodology

Methodology for Calculation of devolution index for both rural and urban are as follows:

1. The MPCE for each district is taken and the maximum MPCE among these is identified. The distance of each district MPCE (difference) from the maximum is calculated. This distance will clearly be zero for the maximum MPCE unit
2. These distances are then normalized to a sum of 100. In other words, the distance for each district is taken, divided by the sum of distances of all districts and multiplied by 100. This provides a normalized measure of the distance from the highest per capita unit. (ideally, a transformation to a standard normal distribution could have been used for this normalization (as compare to rescaling to 100 sum)). However for the purpose of simplicity and ease of understanding this have been done.
3. The normalized distance estimates are MPCE at District level was treated as proxy for the income level of the District. It is then weighted against the population of the Local Bodies in the Districts to arrive at the MPCE based ratio for the devolution.

CHAPTER-X

ASSESSMENT OF GAP IN FINANCIAL RESOURCES OF LOCAL BODIES

This Chapter includes an analysis of the projected receipts of Local Bodies from various sources, projected levels of expenditure on various heads and the anticipated requirement of funds of Local Bodies to provide essential infrastructure and services during the award period so as to assess the gap, if any, in the financial resources of the Local Bodies. The revenue and capital receipts of the Local Bodies and the expenditure on various items like administration, operation and maintenance, and capital works for the period from 2010-11 to 2014-15 and for 2015-16 wherever data was available have been discussed in detail in Chapters IV and V the Assessment of Finances of RLBs and ULBs respectively.

Rural Local Bodies (RLB)

The projections of Income and Expenditure for the award period of the Commission make the assumption that the Receipts of the Rural Local Bodies would grow at 13%, while expenditure would grow at about 12%. Although State's Own Tax Revenue has been estimated to grow at 14 per cent, the assumptions on growth of devolution have been made a little more conservatively as inter year variations in tax rate growth and consequently of devolution have resulted in some variations in the actual receipts by local bodies. Salary expenditure has been assumed to grow at 15 per cent in 2017-18 and 12 per cent thereafter to accommodate the impact of the Seventh Pay Commission recommendations. Other items of revenue expenditure are projected to grow at 12 per cent.

District Panchayats

The net SFC devolution to District Panchayats during the period 2010-11 to 2014-15 is given below:

Table – 10.1
Fund Flow to District Panchayats
(Rs. in Crore)

Year	SFC Devolution
2010-11	74.94
2011-12	172.15
2012-13	200.03
2013-14	243.95
2014-15	190.24

The amount devolved in 2010-11 is a distortion, as it appears that a significantly higher devolution in 2009-10 of Rs 275.97 crores has been adjusted in the devolution for 2010-11. Further, out of the devolution intended for District Panchayats, some deductions have been made towards implementation of specific schemes. Hence, only the net devolution as reported by the District Panchayats has to be taken into account for projection. Accordingly, the receipts of District Panchayats are expected to grow as indicated in Table X.2 below.

Table – 10.2

District Panchayats

Projection of Receipts based on budgetary norms

(Rs. in crores)

Assumed Growth Rate	SFC	Others	Total
	13%	13%	
2017-18	303.90	7.02	310.93
2018-19	343.41	7.94	351.35
2019-20	388.05	8.97	397.02
2020-21	438.50	10.13	448.63
2021-22	495.50	11.45	506.96

Table-10.3

District Panchayats: Net Budgetary Position

Projection based on Budgetary Norms (Rs. in crores)

Year	Revenue			Expenditure				Surplus/Deficit
	SFC	Others	Total	Salary	others	Capital	Total	
Budgetary projection	13%	13%		12%	12%	12%		
2017-18	303.90	7.02	310.93	12.88	0.00	189.92	202.80	108.13
2018-19	343.41	7.94	351.35	14.43	0.00	212.71	227.13	124.21
2019-20	388.05	8.97	397.02	16.16	0.00	238.23	254.39	142.63
2020-21	438.50	10.13	448.63	18.10	0.00	266.82	284.91	163.72
2021-22	495.50	11.45	506.96	20.27	0.00	298.84	319.10	187.85

Panchayat Unions

The net SFC devolution to Panchayat Unions during the period 2010-11 to 2014-15 is given below:

Table-10.4
Fund Flow to Panchayat Unions (Rs. in crores)

Year	SFC Devolution
2010-11	506.86
2011-12	817.43
2012-13	791.30
2013-14	1166.58
2014-15	1061.67

Panchayat Unions also contribute to rural infrastructure schemes. Hence, only the net devolution as reported by the Panchayat Unions has to be taken into account for projection. The projections on the receipt and expenditure of Panchayat Unions on the above basis and the net budgetary position are as indicated in Table X.5 below.

Table-10.5
Projection of Receipts for Panchayat union
Budgetary norms (Rs. in crores)

	Non Tax revenue	SFC Grant	Other grants	Total
Assumed Growth Rate	13%		13%	
2017-18	211.35	1450.00	261.39	1922.74
2018-19	238.83	1623.49	295.37	2157.68
2019-2020	269.88	1819.52	333.76	2423.16
2020-2021	304.96	2041.05	377.15	2723.16
2021-2022	344.60	2291.37	426.18	3062.15

Excluding Deposits & advances

For non Tax revenue a trend based growth of 13% is adopted. In respect of SFC devolution and other grants 13% growth was assumed.

Table-10.6
Projection of Expenditure for Panchayat union
Budgetary Norms Method (Rs. in crores)

	General Administration	Capital Expenditure	Maintenance expenditure	Others	Total
Assumed Growth Rate	12%	12%	12%	12%	
2017-18	462.87	1209.80	368.43	97.32	2138.41
2018-19	518.42	1354.97	412.64	108.99	2395.02
2019-2020	580.63	1517.57	462.15	122.07	2682.42
2020-2021	650.30	1699.68	517.61	136.72	3004.31
2021-2022	728.34	1903.64	579.72	153.13	3364.83

Excluding Deposits & advances

On the expenditure side a uniform 12 % growth has been assumed.

Table – 10.7
Panchayat union: Net Budgetary Position
Projection based on budgetary norms (Rs. in crores)

	Receipts	Expenditure	Surplus / Deficit
2017-18	1922.74	2138.41	-215.67
2018-19	2157.68	2395.02	-237.34
2019-2020	2423.16	2682.42	-259.26
2020-2021	2723.16	3004.31	-281.15
2021-2022	3062.15	3364.83	-302.67

Village Panchayats

In Village Panchayats, Account No. I is the Village Panchayat General Fund Account into which flow own tax/non-tax revenue, assigned revenue, SFC devolution and deposits and advances. Account No. II is the Earmarked Fund into which the CFC grants and minimum lump sum grant of SFC devolution are credited.

While making projections for Revenue, differential growth rates have been assumed for Account I and II by taking past behavior pattern into account. For projecting expenditure a uniform growth rate of 12 % is assumed.

Table-10.8
Projection of Revenue from Account –I for village panchayat using budgetary norms

	(Rs. in crores)					
	Tax Revenue	SFC Grants	Other Grants	Non Tax Revenue	Miscellaneous Revenue	Total
Assumed Growth Rate	11%	13%	13%	11.00%	11.00%	
2017-18	489.35	2155.14	755.92	377.86	293.70	4071.97
2018-19	543.18	2435.30	854.19	419.43	326.01	4578.11
2019-20	602.93	2751.89	965.23	465.56	361.87	5147.49
2020-21	669.25	3109.64	1090.71	516.78	401.67	5788.06
2021-22	742.87	3513.89	1232.51	573.62	445.86	6508.75

Excluding Deposit

Table-10.9
Projection of Expenditure from Account -I for village panchayat using Budgetary norms (Rs. in crores)

	General Administration	Electricity	Maintenance expenditure	Capital Expenditure	Total
Assumed Growth Rate	12%	12%	12%	12%	
2017-18	696.68	189.69	1807.16	1370.93	4064.47
2018-19	780.29	212.46	2024.02	1535.44	4552.20
2019-20	873.92	237.95	2266.90	1719.69	5098.47
2020-21	978.79	266.51	2538.93	1926.06	5710.28
2021-22	1096.25	298.49	2843.60	2157.18	6395.51

Excluding Deposits

Table- 10.10
Projection of Revenue from account II for village panchayat
Using Budgetary Norms (Rs. in crores)

	CFC	Minimum SFC Grant	Interest	Total
Assumed Growth Rate	13%		@ 8%	
2017-18	938.59	626.2	125.18	1689.97
2018-19	1060.60	626.2	134.94	1821.75
2019-2020	1198.48	626.2	145.97	1970.65
2020-2021	1354.28	626.2	158.44	2138.92
2021-2022	1530.34	626.2	172.52	2329.06

The Minimum SFC devolution grant of 5 lakhs per Village Panchayat is presumed for award period.

Table -10.11
Projection of Expenditure from Account –II for village panchayat
using Budgetary norms (Rs. in crores)

	Street light electricity charge	TWAD	Excess fund trans to acct I	Excess fund trans to acct III	others	Total
Assumed Growth Rate	12%	12%	12%	12%	12%	
2017-18	1107.79	190.29	69.84	19.91	30.01	1417.84
2018-19	1240.72	213.13	78.23	22.30	33.61	1587.98
2019-20	1389.61	238.70	87.61	24.97	37.64	1778.53
2020-21	1556.36	267.35	98.13	27.97	42.16	1991.96
2021-22	1743.12	299.43	109.90	31.32	47.21	2230.99

Table- 10.12
Village Panchayat Account: Net budgetary Position using Budgetary Norms
(Rs.in crores)

	Account- I			Account -II		
	Revenue	Expenditure	Surplus /Deficit	Revenue	Expenditure	Surplus /Deficit
2017-18	4071.97	4064.47	7.50	1689.97	1417.84	272.13
2018-19	4578.11	4552.20	25.91	1821.75	1587.98	233.77
2019-20	5147.49	5098.47	49.02	1970.65	1778.53	192.12
2020-21	5788.06	5710.28	77.77	2138.92	1991.96	146.96
2021-22	6508.75	6395.51	113.23	2329.06	2230.99	98.07

The projections for all the years show a marginal surplus for Account –I and Account –II

Criteria and weightages for SFC Devolution

2017-18 SFC Devolution Rs.10532.39 Crores

(Rs. in Crores)

S.No	Criteria	Weightage (%)	Share in estimated SFC Grant	Rural		Urban		Total	Rural Share in SFC Grant	Urban Share in SFC Grant
				Data on criteria	Ratio	Data on criteria	Ratio			
1.	2011 Census Population	70	7372.67	37229590	0.5160	34917440	0.4840	72147030	3804.48	3568.20
2.	Area (sq.km)	8	842.59	104149.61	0.8008	25908.39	0.1992	130058	674.74	167.85
3.	SC /ST Population	12	1263.89	10135755	0.6654	5097387	0.3346	15233142	840.96	422.93
4.	Per Capita Consumption Exp.	10	1053.24	1462.42	0.58	2027.40	0.42	3489.82	611.88	441.36
	Total	100	10532.39						5932.05	4600.34
									56%	44%

No.	State	Population (in millions)					Poverty Ratio (%)	Total Fertility Rate	
		Population Census 2011	As per Projected Population for 2011	Difference between Actual and Projected Population	States exceeded the Projected population	Projected Population for 2026		2011	1990
1	Tamil Nadu	72.1	67.4	4.7	1	71.9	11.3	2.7	1.7
2	West Bengal	91.3	89.5	1.8	2	100.5	20	3.5	1.6
3	Punjab	27.7	27.7	0		31.3	8.3	3.3	1.7
4	Kerala	33.4	34.6	-1.2		37.3	7.1	2.8	1.8
5	Andhra Pradesh	84.6	84.7	-0.1		94.1	9.2	3.2	1.8
6	Maharashtra	112.4	112.7	-0.3		133.3	17.4	3.4	1.8
7	Karnataka	61.1	59.4	1.7	3	66.9	20.9	3.6	1.9
8	Odisha	41.9	40.8	1.1	4	45.3	32.6	3.8	2.1
9	Gujarat	60.4	59.0	1.4	5	69.3	16.6	3.7	2.3
10	Assam	31.2	30.6	0.6	6	35.6	32.0	4.5	2.3
11	Chhattisgarh	25.5	24.3	1.2	7	28.6	39.9	4.5	2.6
12	Jharkhand	33.0	31.5	1.5	8	37.4	37.0	5.0	2.7
13	Rajasthan	68.6	67.8	0.8	9	81.5	14.7	4.4	2.8
14	Madhya Pradesh	72.6	72.2	0.4	10	87.7	31.7	4.2	2.9
15	Uttar Pradesh	199.3	200.8	-1.5		248.8	29.4	5.6	3.1
16	Bihar	103.8	97.6	6.2	11	113.8	33.7	5.5	3.4