Chapter V

PANCHAYAT

ADMINISTRATION
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PANCHAYAT ADMINISTRATION

Initially Town Panchayats were constituted if the population and the annual income of village panchayat exceeds Rs.5000 and Rs.10,000 respectively. The monetary limit for the constitution of Town panchayats was raised to Rs.40,000 during 1972.\(^1\) It is seen from the Town panchayat Act of 1920, there are 561 Town Panchayats are in Tamil Nadu. According to this Act, there should not be any cantonment area in any Town Panchayat.\(^2\)

Till 1981, Town Panchayats were under the administrative and disciplinary control of the Director of Rural Development and Local Administration. A separate directorate for Town Panchayats were constituted as per G.O.,M.S. no.828, RD and LA, dated 7th May 1981 to streamline the administration. During 1982-83, when self-sufficiency scheme was extended to the Town panchayats,

\(^1\) Achievement of Town Panchayat in Tamil Nadu Directorate of Town Panchayats – Rural Development 1981-82 to 1983 – 84. pp1-2
\(^2\) Town Panchayat council guide, Town Panchayat Function Chennai, 2006, pp1-2
government viewed that the Regional Administrative set up was not sufficient to implement the scheme in Town Panchayats.³

The Duration of Town panchayat council is only five years. The members to the town panchayats for the elected according to certain rules and regulation of the constitution of town panchayats. Accordingly a person who wants to contest election in the panchayat election, he must have certain qualification. They are mentioned below.

A person can contest only one panchayat and a member of the state assembly or even the member of the parliament is not eligible to contest a election in a Town panchayat. The members of the Town panchayats are elected on the basis of the population and reservation is given to the people belonging to the scheduled caste. Preference should be given to women to contest for panchayat election in certain wards.⁴ According to the Town panchayat Act one-third of the total population should be allotted to women candidates. The voters list should be prepared just like voters list of the election for the state Assembly.

³ Achievement of Town Panchayats in Tamil Nadu Directorate of Town Panchayats – Rural Development Department 1981-82 to 1983-84 pp1 and pp2
⁴ Town Panchayat council guide, Town Panchayat function, Chennai, 2006, pp1-2
According to the Tamil Nadu Panchayat Act 1994, the conduct of all election's to the village panchayats, panchayat union councils and District panchayats are vested in the Tamil Nadu State Election Commissioner appointed by the governor.\(^5\)

**Political Executive:**

For the year 2007, the election was held and the Name of Thengamputhur Town Panchayat Chair Person is A. Livingston and Thengamputhur Town panchayat has fifteen wards. The vice-chairperson of our panchayat is V. Selvakumar.\(^6\)

<table>
<thead>
<tr>
<th>Elected Representative</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chair person</td>
<td>A. Livingston</td>
</tr>
<tr>
<td>Vice person</td>
<td>V. Selvakumar</td>
</tr>
<tr>
<td>Ward 1 Councillor</td>
<td>N. Rajendran</td>
</tr>
<tr>
<td>Ward 2 Councillor</td>
<td>C. Poopalam</td>
</tr>
<tr>
<td>Ward 3 Councillor</td>
<td>J. Menaka</td>
</tr>
<tr>
<td>Ward 4 Councillor</td>
<td>P. Justin Nathaniel</td>
</tr>
<tr>
<td>Ward 5 Councillor</td>
<td>A. Livingston</td>
</tr>
<tr>
<td>Ward 6 Councillor</td>
<td>V. Ravi</td>
</tr>
<tr>
<td>Ward 7 Councillor</td>
<td>C. Rajan</td>
</tr>
<tr>
<td>Ward 8 Councillor</td>
<td>S. Thilakam</td>
</tr>
<tr>
<td>Ward 9 Councillor</td>
<td>S. Thamilselvi</td>
</tr>
<tr>
<td>Ward 10 Councillor</td>
<td>C. Arul</td>
</tr>
</tbody>
</table>

\(^5\) *Ibid*  
\(^6\) *Profile of Thengamputhur Town Panchayat, 2007, p.8*
President is the head for the elected members and our 15 wards are under his control. President is holding the important post in panchayat\(^8\). The president of the Panchayat on the particular day, he will take oath for the membership. The important duty is conveying the panchayat meetings periodically. In panchayat meeting id presided over by the Panchayat President. President fulfil all responsibilities according to law and execute his powers in a proper manner. If any member give resignation letter, he verify the letter and acknowledge it with time and date, and inform the matters to member through written and oral proceedings.\(^9\)

President want to submit the election expenses to the election commissioner with in the proper date. If any complaint is received with regarding it he is not eligible for the post. Proper court to decide his eligibility. President wants to inspect the works which are

\[7. \text{Ibid} \]
\[8. \text{Tamil Nadu Panchayat Act, Government of Tamil Nadu 1958, p.p 158-59} \]
\[9. \text{Town Panchayat council guide, Town Panchayat function, Chennai,2006, p.13} \]
done under panchayat schemes and he can recommend to take proper action. President will conduct the meeting on request. The decision taken in the meeting should be entered in the minute books.

The members if liked are allowed to fix their signature in the end of meeting by the powers of president. If the executive officer failed to send the report to the Government, president should take proper action. The plant and scheme are to be send to the Government in time. Otherwise it will be rejected. The president after expiring of his term of office must relinquish the office.\textsuperscript{10}

\textbf{Official Executive:-}

Executive officer prepare the agenda with the opinion of the president to conduct the panchayat meeting and make other arrangement to conduct monthly panchayat meeting.\textsuperscript{11} Thengamputur Town panchayat Executive officer is T.Lovelin Meba. She has the right to participate in panchayat meeting. If president requested, he will participate in the meeting regularly to help the meeting. Voters list for the panchayat election shall be prepared by the Executive officer. He consult the Panchayat council while

\begin{flushright}
\textsuperscript{10} \textit{Ibid}  \\ \textsuperscript{11} \textit{Tamil Nadu Panchayat Act}, Government of Tamil Nadu, 1958, p.p.165-66.
\end{flushright}
separating wards. He makes necessary arrangement for a peaceful election. He wants to inform to the members that they lose their post who were not participated in the meetings continuously for three meetings and placed the information to the next meeting. If any complaint received that the president or member lose their post that will be informed to them and then the information was placed in another meeting.\textsuperscript{12} If council advised the executive officer to receive opinion from court, he will act accordingly. If any administrative defects were found by the members and came to his knowledge that should be rectified immediately. As per rule the members are admitted to see the records in the office. He should collect the taxes as per norms which were levied by the panchayat council. File civil suit to collect auction amount before the period auction. He wants to take necessary action to implement the decision taken in the panchayat meeting. If any deficiency is found, within minute, that will be informed to the higher authority. The property of the Panchayat are properly maintained if any encroachment happen that will be removed immediately. Panchayat Finance Report shall be prepared with the consultation of president

\textsuperscript{12} Ibid
and get approval form the council with the period. Monthly income and expenditure account will be placed in panchayat council for reference. Work order will be issued to the eligible contractors.\(^\text{13}\)

He has the right to give approval for plots. Planting trees in common places giving door numbers to buildings and issuing proper places for bus stop are his duties. Supervise of issuing water connections and checking the vaccination, and Registration of birth and deaths, make necessary rules and sub-rules etc are done by him. Received subsidy amounts and other projects from the government authority within the stipulated period, Executive officer is doing correspondence with the Government through president.

The total of official staffs of Thengamputhur Town Panchayat is Eleven. Executive officer is the head of all working staffs in Town Panchayat. The details of staff members of the Panchayat are given below.

\(^{13}\text{Ibid}\)
<table>
<thead>
<tr>
<th>S. No</th>
<th>Staff</th>
<th>Post</th>
<th>Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>T. Lovein Meba</td>
<td>Executive Officer</td>
<td>Rs. 8000</td>
</tr>
<tr>
<td>2</td>
<td>T. Murugasen</td>
<td>Tax collector</td>
<td>Rs. 6000</td>
</tr>
<tr>
<td>3</td>
<td>M. Mariyamal</td>
<td>sweeper,</td>
<td>Rs. 3300</td>
</tr>
<tr>
<td>4</td>
<td>C. Chella Thurai</td>
<td>water supply Attender</td>
<td>Rs. 2660</td>
</tr>
<tr>
<td>5</td>
<td>T. Rathakrishan</td>
<td>Meter Reader</td>
<td>Rs. 3300</td>
</tr>
<tr>
<td>6</td>
<td>S. Lakshmana Perumal</td>
<td>Watch man</td>
<td>Rs. 2660</td>
</tr>
<tr>
<td>7</td>
<td>S. Vijayakumar,</td>
<td>Water supplier</td>
<td>Rs. 2660</td>
</tr>
<tr>
<td>8</td>
<td>C. Asohan,</td>
<td>Water supplier</td>
<td>Rs. 2660</td>
</tr>
<tr>
<td>9</td>
<td>C. Shahasra Ram</td>
<td>Water supplier</td>
<td>Rs. 2660</td>
</tr>
<tr>
<td>10</td>
<td>A. Selvin Richard Daniel</td>
<td>Fitter</td>
<td>Rs. 3300</td>
</tr>
<tr>
<td>11</td>
<td>Esakimuthu</td>
<td>Water Supplier</td>
<td>Rs. 2660</td>
</tr>
</tbody>
</table>

computer operator is S.S. Anitha and Electrician is kumar.  

**Development Schemes:**

Themamputhur Town panchayat is under Rajakamangalam panchayat union and it was a second first grade Town panchayat.  
The main function and duties of the Themamputhur Town panchayat are among other things, the provision of basic amenities.

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to the tax-payers, such as drinking water supply, public conveniences, street lights, conservancy system of the town by regular clearing and up keep, maintenance of the streets, proper drainages to drain out sewage water, prevention of mosquito breeding and other bacterial growth and inducting regular vaccination. The Thengamputhur Town panchayat are also in charge of implementation of the State and Central Government Development programmes.\textsuperscript{16}

Self – sufficiency scheme is one of the important development scheme introduced in the Thengamputhur Town Panchayat in a phased manner. It has been extended to our panchayat in three phases. (i) First phase during the year 1982-83 and the other two phases during the year viz 1983-84 and 1984-85. The types of works executed under this scheme are laying of link roads and pathways to Adi- Dravidars, provision of cremation and burial grounds, construction of culverts, drainages, water supply schemes, dhobi khans etc. The main objective of the scheme is to make the village self sufficient with regard to basic needs of the general public under the first phase of the self-sufficiency scheme. Link roads,

\textsuperscript{16}\textit{Ibid}, p.803
drainages, dhobi-Khana, street lights, are provided under the second phases of the scheme. Works of water supply were completed. Link roads, culverts, Dhobikhans, and a pathway to burial grounds meant for Adi-Dravidars were laid. In the third phase of the self-sufficiency scheme, the same work followed.

The Directorate of Town panchayats was created in 1981, to look after the affairs of the Town panchayats. The Director of Town Panchayat is the Head of the Department. The District collector is the controlling authority for the Town Panchayats at the District Level. Under the Directorate, the Department has 16 zonal offices in the state, headed by Assistant Director of Town panchayats. The town panchayats aim at enhancing the efficiency in delivery of the following civil services. Provisions of protected drinking water, proper drainage and sewerage system, solid waste management, provision and maintenance of roads, providing street lights, burial grounds, slaughter houses, public utilities like markets, bus stands, and community halls, and public health services.

One of the ingredients of the seventh five year plan is the Integrated Urban Development Programme (IUDP). Under this 

17 Ibid, p.804
18 Policy Note of 2007-2008, Thengamputhur Town Panchayat, p.1
19 Ibid
programme, grants, and funds have been extended by the government to the Town Panchayat to improve the towns by constructing bus stand, market etc, whenever necessary and it extended in Thengamputhur Town Panchayat in the year 1984.²⁰

<table>
<thead>
<tr>
<th>Name of the Town Panchayat</th>
<th>Total number of open wells</th>
<th>Total number of over head Tanks</th>
<th>ground level Reservoir</th>
<th>Hand Pumps</th>
<th>public taps</th>
<th>House connection Domestic</th>
<th>Non Domestic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thengamputhur</td>
<td>8</td>
<td>12</td>
<td>2</td>
<td>14</td>
<td>15</td>
<td>181</td>
<td>4²¹</td>
</tr>
</tbody>
</table>

For Thengamputhur Town Panchayat, there are so many schemes for yearly regular funds are MLA fund and M.P fund. These two schemes are regular schemes for every town panchayat.²² This two schemes used for concrete road, water tank, Drainage system. Improvement of roads was carried under NABARD Loan schemes²³. The objective of the Government is to ensure assured protected water supply to the people living in

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²⁰ M. Gopalakrishnan, *op. cit*, p.804  
²¹ Ibid, p.808  
²² Personal Interview with A. Livingsten, President of Thengamputhur Town Panchayat, May 5th 2007.  
²³ Town Panchayat council guide, *Town Panchayat Function*, chennai, 2006,p.60
Thengamputhur Town Panchayats, as per the prescribed norms, which is seventy LPCD. Maintenance of existing schemes and implementing new argumentation schemes are given top priority by the government to achieve the norms.24

In Thengamputhur Town Panchayat, there is one big water tank in pudukudieruppu. It has the capacity of 1,00,00 litre water and it supplying water to Thengamputhur Town Panchayat Villages.25 So people are supplied water and the whole system is functioning good in Thengamputhur town Panchayat. The total number of pipes used in our panchayat is 603.26 The open wells in Kadetti, Muhilanvilai, and in Pottalivilai are functioning in a good condition. There are thirty two deep well systems functioning in good manner, including the kilakuttuvilai panchayat garden. The hand pumps are also functioning in Pudukudieruppu, Sasthnkavilvilai, Thengamputhur, Vadakku Anchikudieruppu, and in Thirunagar. The total number of hand pumps are eight and non-functioning hand pumps are eight.27 All these tanks, wells, pipes

26. ibid
27. ibid
and hand pumps are under the control of Thengamputhur Town Panchayat.

The proper drainage and sewerage service is an essential requirement for civil amenity, which helps in clean environment and healthy living in our town panchayats, drainage system in Thengamputur Town Panchayat is given below

<table>
<thead>
<tr>
<th>S.No</th>
<th>Name of the Location of Building</th>
<th>Length and Breadth</th>
<th>Month and years of completion</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Pottalvilai Arasamoodu to Ammankoi B.T.Road side</td>
<td>300</td>
<td>1998-99</td>
</tr>
<tr>
<td>2.</td>
<td>Vandikudieruppu village B.T.Road side</td>
<td>300</td>
<td>1998-99</td>
</tr>
<tr>
<td>3.</td>
<td>Pulluvilai</td>
<td>100</td>
<td>1999-2000</td>
</tr>
<tr>
<td>6.</td>
<td>Thengamputhur function to Kamaraj chillai</td>
<td>100</td>
<td>1995-1996</td>
</tr>
<tr>
<td>8.</td>
<td>Thengamputhur panchayat office front side</td>
<td>100</td>
<td>1995-1996</td>
</tr>
<tr>
<td>10.</td>
<td>7 to 13</td>
<td></td>
<td>Nil</td>
</tr>
<tr>
<td>12.</td>
<td>N.G.O colony A Block</td>
<td>100</td>
<td>2001-2002</td>
</tr>
</tbody>
</table>

28 Thengamputhur Town Panchayat 2002-2003 Year, Audit Report, Kanyakumari Dist.
Panchayats in district have extended the facility of public conveniences to the public, as noted against each. Maintenance of roads is one of the obligatory duties of the Town Panchayats. Thengamputhur Town Panchayat is maintaining 38.56km length of roads, Cement concrete roads, in 5.88 km, Bitumin roads in 18.23km, WBM roads in 5.45km and Earthen Roads in 10.95km and totally 38.56 km length roads are maintained.\(^{29}\)

Under Road Establishment Scheme, in the year 2005-06 kovilvilai Retnapandyanhouse, roads was erected at the cost of 5.50 lakhs in 2005. Then from Sivanthi Aditanar College to Kilaudayappankudieruppu road was repaired under the estimate of 2.00 lakhs in the same year 2005. These two works were completed by the Thengamputhur Town panchayat very quickly in 2005.\(^{30}\) In the year 2005-2006, under road Maintenance scheme roads from Thengamputhur and Kattuvilai and from kamchanparppu and Thirunagar roads are maintained in an estimate of 4.00 lakhs. From Thengamputhur kamarajar statue to Kadetti road is repaired maintained in an estimate of Rs. 2.15 Lakhs in 2006. The above

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\(^{29}\) IHSDP- Intergerated Housing and Slum Development Programs in Thengamputhur Town Panchayat (Project Report Prepared and submitted by Executive officer)-TTP

\(^{30}\) Spl-Town Panchayat Thengamputhur Spill Over works and 2005-2006 scheme works. p.3,36
works were well completed by Thengamputhur Town panchayat in time.\textsuperscript{31}

In the year 2005-06, under M.L.A. Constitutional fund scheme Udayappankudieruppu water tank works was carried out at an amount of Rs.2 lakhs.\textsuperscript{32} Kovilvilai Amman temple road was repaired at an Rs.0.30 lakhs in 2005. Under these schemes cultural Mandapa in Kilakattuvilai was built at an estimate of Rs.1 lakh Similarly Udayappankudierappu water tank was built in an estimate of Rs.2 lakhs. Finally putting the concrete floor was carried out in Melakattuvilai in an estimated amount of 0.40 lakhs.\textsuperscript{33} In the M.L.A fund, there are lot of works like building Bus stand, putting concrete road, making drainage, and building public toilets, and putting sodium vapour lights to the villages.

M.P Fund scheme is another yearly regular fund utilised to the Town Panchayat. This scheme is used mainly for supplying the water system in near Gandhi Nager, in Thengamputhoor, the Boring water tank for drinking water facilities was carried out at an estimated amount of Rs.1.00 lakh and work is in completed in good condition. In kunjanvilai works on water tank having 60,000 litre in

\textsuperscript{31} Ibid, p.34
\textsuperscript{32} Ibid, p.5
\textsuperscript{33} Ibid, pp.40-41
an estimated amount of Rs.3.00 lakhs is under construction.\textsuperscript{34} Under the self help group scheme 10\% fine amount is given to Basic infrastructure scheme for building the rooms for self help group meetings.\textsuperscript{35} The main aim of Equalization Incentive Fund scheme is to build the waste water drainage. In the year 2005-06, in the Vellalar Street of Thengamputhur, they build the water drainage. At the cost of Rs. 4.50 lakhs in 2005. Near Thangakumaran Hospital, panchayat built the waste water drainage, in the fixed amount of 0.80 lakhs and the two works was completed by Town Panchayat.\textsuperscript{36} The main aim of General Fund Scheme is to fix the deep well with electric motor, and this project is going on in Kovilvilai and in Melakattuvilai\textsuperscript{37}

The following activities are proposed to be taken up under part II scheme during the year 2007-2008 at Thengamputhur Town Panchayat. \textit{Modern of crematoriums} was not functioning in Thengamputhur Town Panchayat. The main aim of this scheme is to create eco-friendly and modernised crematoriums by using Bio mass gasified system. Modernisation of the slaughter houses in ten

\textsuperscript{34} \textit{Ibid}, pp 42-43
\textsuperscript{35} Joined Road System Scheme 2005-06, p.44
\textsuperscript{36} Equalization Incentive fund 2005-06, p.47
\textsuperscript{37} Spl-Town Panchayat Thengamputhur Spill over works and 2005-2006 scheme works, p.48
Town Panchayats namely, Thirukalkundram, Naravarikuppam, Chengam, Omalur, Avinashi, Thudiyalur, Lalpettai, Karumathampatti, Ayyampettai and Andippattai a cost of Rs.100.00 lakhs. This scheme was also not functioning in our Thengamputhur town panchayat. Providing necessary lights in a fixed amount of rupees to the people living under panchayat. Under the scheme Panchayat maintaining twenty one sodium vapour lamps, 558 tube lights. Under Maintenance of water supply, it carry out the repairs, restoration, and extension of water supply maintenance works in panchayats. 38

The Government of India have merged the erstwhile National slum Development programme and Valmiki Ambedkar–Avas yojana (VAMBAY) into a new scheme named “The Integrated Housing and Slum Development Programme”. This programme extends financial assistance for the improvement of slum areas in towns benefiting the urban poor. The Government proposed to provide basic services to improve the standard of living in the slum areas in Town Panchayats under IHSDP. 39

38 Policy Note of 2007-2008, Thengamputhur Town Panchayat, p.7
39. Ibid, p.5
In Thengamputhur Town Panchayats under, this Integrated Housing and Slum Development Programme (IHSDP) one project report prepared and submitted by the executive officer, in the year 2007 at the cost of 127.40 lakhs.

In Kadetti, a one community toilet is in existence under the Vambay Scheme. Toilet’s constructed under Vambay Scheme have been handed over to community Development Society (Self help groups) for maintenance. Thengamputhur Town Panchayat is mostly characterized by a terrain. Under the integrated Housing and slum Development programme, 100 street lights have been prepared.40

A Individual Household Toilets Scheme was launched in 2006-2007 with an objective to construct individual toilets. A incentive amount of Rs.1,000 per toilet per family was sanctioned by the government to encourage people to construct their own toilets. Around hundred toilets were constructed under this scheme in Thengamputhur Town Panchayat during 2006-07.41

40. IHSDP- Intergrated Housing and Slum Development Programmes in Thengamputhur Town Panchayat (Project Report Prepared and submitted by Executive officer)-TTP.
41. Ibid
Under Jawaharlal Nehru Renewal Mission scheme Town Panchayats near corporation, giving the drinking water facilities, sanitation and establishing waste water drainage. These are the main aims of this scheme.42

The main aim of Swarna Jeyanthi shahari Rozgar Yojana scheme is improving the economic condition of individual person, giving the self employment opportunity. Under this scheme there are two programme, they are urban self employment and Urban Wage Employment programme. In the first programme, there are six projects.43

- Urban self employment programme. Under this programme, Town Panchayat gives personal loan to the individual to improve the economic condition.
- Training is given to skilled person in the self help groups.
- Development of Women and child in the urban area Town Panchayat gives loan to women for starting small scale Industry. These who joined in the self help groups, and they are given fixed amount of Rs.1,25,00

42. Town Panchayat Council Guide, Town Panchayat Function, Chennai, pp.52-53
43. Ibid p.53-54
➢ Under Theft and credit society project, they are given Rs.25,000 for each and every self help group and want to share the money Rs.1000 for each person and collect the credit money in a instalment method.

➢ Basic Infrastructure programme is mainly for giving advice to build the self help group

➢ Under Community structure programme, the money is spent for eradication of child labour, empowerment of women and primary education to all children.\(^44\)

Town Panchayats are maintaining the parks and play fields in its area for the benefit of people in general and children in particular. One park and play field are created in Thengamputhur during 2006-07, under the scheme of Economic Empowerment Swarna Jeyanthi Shhrhari Rozgar Tojana (STSRY)

The holistic development of the towns is the top priority of the government, with an objective to provide self-employment opportunities and strengthen the empowerment activity of urban self

\(^{44}\) Policy Note of 2007-2008, Thangamputhur Town Panchayat, p.4
help groups (SHGS), it is proposed to implement the SJSRY scheme in Town panchayats during the year 2007-200845

**Income and Expenditure:**

"Without water, there is no world, like that without tax there is no administration". So, the main purpose of the Town Panchayat is constructing and repairing roads, streets, repairing the streetlights and maintaining, water supplying, making the surrounding areas with good sanitation. For all these continuous work, tax is essential for the Town Panchayat.

Property tax is man tax collected by town panchayat including house tax. This tax include the buildings, blank areas and property. In 1998, this tax was divided into A, B, and C. For every six months once, this tax is collected from the people. Professional tax is the second most important tax. This tax is collected according those who are having above Rs.21,000 salary, and they should pay their professional tax and it is collected once in six months. Blank area tax is also collected by the Town panchayats.

The revenue of the Town Panchayats is derived from the following sources:

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a) Property tax  
b) Professional tax  
c) Fees, rents and charges  
d) Surcharge on stamp Duty  
e) Entertainment Tax  
f) Development grants from the government  
g) Other government grants

From 2002 onwards, Revenue sources and Expenditure pattern on town panchayat service is based on ‘accrual based accounting system’. There are two types accounts followed in town Panchayats. They are revenue accounts and capital accounts. In the revenue accounts, there are proof of tax including the water tax, light tax, sanitation tax, professional tax, library tax and cattle tax. Under the Devolution grants from the government, there is entertainment tax, surcharge on stamp duty. In the other Government grants, the town panchayat is giving grants to death.

A part from tax, other professional accounts proofs are collected by the town panchayats. Expenditure management of Town Panchayat is mainly for public administration Public works.

46. *Town Panchayat Council guide* Town panchayat function, Chennai, p.42
Water supply, calculating the unwanted areas, compulsory services like maintaining the street lights, public sanitation, medical facilities, and for law expenditure, credit’s and religious oriented services.\textsuperscript{47}

\textit{Town Panchayat: Thengamputhur}

\textit{Expenditure for the year 2003-04 (Rs.)}

\begin{tabular}{|l|c|}
\hline
Personal cost – Salaries & 4.37 \\
personal cost – others & 0.23 \\
Terminal and Retirement Benefits & 0.01 \\
Operating expenses & 15.56 \\
Repairs and maintenance & 4.47 \\
Programme expenses & 0.1 \\
Administrative expenses & 1.86 \\
Finance Expenses & 0 \\
Depreciation & 68.56 \\
Total Expenditure & 95.15 \textsuperscript{48} \\
\hline
\end{tabular}

\textit{Expenditure for the year 2004-05(Rs.)}

\begin{tabular}{|l|c|}
\hline
Personal cost – Salaries & 4.46 \\
Personal cost – others & 0.21 \\
Terminal and Retirement Benefits & 0 \\
Operating expenses & 14.7 \\
Repairs and maintenance & 5.91 \\
Programme expenses & 1.33 \\
Administrative expenses & 1.96 \\
Finance Expenses & 0 \\
Depreciation & 0 \\
\hline
Total Expenditure & 28.57 \\
\hline
\end{tabular}

\textsuperscript{47} Ibid

\textsuperscript{48} Profile of Thangamputhur Town Panchayat, p.7
Thengamputhur Town Panchayat renders meritorious services and introduced several welfare schemes for the benefit of the people. The Government schemes are fully implemented in order uplift the poor and the downtrodden and basic amenities to the people as per Government norms are carried out to the satisfaction of all concerned.