

2 qÀVÀl Ö AiÉÆÃdÉÁ ¥Á¢BÁgÀ

2017-18 ÉÉÃ Á° ÈÀ -ÉPÀ¥Àj ±ÉÆÃZÈÉÁ ¢ÀgÀ¢

2. «~~ΑΡΧΕΣ~~ ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ, Α.Ε. 2017-18 ΕΠΕ, Α.Ε. ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ»
 ΕΠΕΑ, Α.Ε. ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ, Α.Ε. ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ, Α.Ε. ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ, Α.Ε.
 ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ, Α.Ε. ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ, Α.Ε. ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ, Α.Ε.
 ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ, Α.Ε. ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ, Α.Ε. ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ, Α.Ε.

ΠΑΡΤΕ	ΕΠΕΑ, Α.Ε. ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ, Α.Ε.	ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ, Α.Ε.	ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ, Α.Ε.
5	»ΑΡΧΕΣ ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ, Α.Ε. ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ, Α.Ε.	-	-
8	ΣΑ, Α.Ε. ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ, Α.Ε. ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ, Α.Ε.	-	-
9	ΓΑ, Α.Ε. ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ, Α.Ε.	-	-
10	ΔΑ, Α.Ε. ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ, Α.Ε.	-	-
11	ΑΓ, Α.Ε. ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ, Α.Ε.	-	-
18	ΓΒ, Α.Ε. ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ, Α.Ε. ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ, Α.Ε.	1,07,58,113-00	-
19	ΕΔ, Α.Ε. ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ, Α.Ε.	-	-
22	ΕΠ, Α.Ε. ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ, Α.Ε. ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ, Α.Ε.	-	-
23	ΕΡ, Α.Ε. ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ, Α.Ε.	-	-
	ΜΙ ΚΑ	1,07,58,113-00	

Α/-
 »ΑΡΧΕΣ ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ, Α.Ε.
 ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ, Α.Ε.
 ΑΡΧΕΣ ΔΕΥΤΕΡΟΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΕΠΕΑ, Α.Ε.

ÉÜÄ a AVÜÜá»AvÜáAiÉÁdÉÁ PÁiÉY PÁ 4(J) gÁAi® è ¥ÁÜÁ , ÜAiÄ AiÉÁdÉÁ ¥ÁÉÁÉZÁ WÉÁ¶¹ zÁY² qÁÜÖÉÜgÁAiÉÁdÉÁ ¥ÁÖPÁgÁÄ , PÁögÁACÜZÁÉ , ÁSÉ : ÉÜÉ 140 · ÉgÁ ¥Áá2014 ÇÉÁPÁ 24.11.2014 gÁVÉC' ÜÉSAÇgÁVÉ ÇÉÁPÁ 30.01.2015 ¥ÁÖPÁgÁÄ CÇPÁAV PÁiÜ® ¨a° ÁÉ ¥ÁgÁÜgÁVÉ ¥ÁÖPÁgÁÄ aÄi' ÜÉ M¼ÄÁÄÁ ÜÁÄÁ a AVÜ , ÁÉ ÉASgÁÜÁ« a gÁÜÁÄR CEASZÁi a AVÜ gÁèÁqÁAVZÉ

5) »ACÉÄ , Á° ÉÄ - PÁ+ÉÁZÁ a gÁÜÁÜÉCEÁ gÁÄ a gÁ , ÄéAgÁPÄA:

²qÁÜÖÉÜgÁAiÉÁdÉÁ ¥ÁÖPÁgÁÄ2015-17 gÁ , Á®ÁÜÁADPÉÁÉ a AVÜ a ÁÄ - Áw PÄPÉÁ« a gÁÜÁ F PÉPÁqÁVzÉY PÁiÜ PÁiÉÁdÉÁ ¥ÁÖPÁgÁÄ a Ai® Á a ÜÁÜÁ 1965 gÁ ¨Ai® Á 27 gÁVÉCEÁ gÁÄ a gÁÜÁÄR vÁiÁj¹ C a ÜÁÄR Drmi «Áamí ¥ÁPÁÄè zÁR°¹ , PÁÄ ¥ÁÖPÁgÁÄ a Á®PÁ» j AiÄ G¥ÄzÜ+PÁ , ÜAiÄ - PÁ+ÉÁZÁ a Ü® , aPÁ¼ÁFÁ E° ÜÉ PÁÄ»¹ PÉqÁÄÄ wÁgÁ AiÜÁÜÉ ÁQ G¼ÇgÁ Ä DPÉÁÉ a AVÜ a ÁÄ - Áw a ÉVÜÁ« a gÁF PÉPÁqÁVzÉ

« a gÁ	DPÉÁÉ		a ÁÄ - Áw	
	PÄPÉ	a ÉVÜ	PÄPÉ	a ÉVÜ
1-4-2017 gÁ ¥ÁgÁ PÁ®Ái	01	4734143	01	602500
2017-18 gÁè , ÉÁqÉ	01	10758113	-	-
MI ÁÖ	02	15492256	01	602500
2017-18 gÁè wÁgÁ PÁ	-	-	-	-
31-3-2018 gÁCAw a Á®Ái	02	15492256	01	620500

ΠΡΩΤΟ ΔΙΑΤΑΞΗ
ΣΥΝΤΑΚΤΙΚΗ

6) ΣΥΝΤΑΚΤΙΚΗ

(1) ΕΠΙΣΤΗΜΟΛΟΓΙΑ

ΦΕΑΠΑ: 24-8-2018 γΑΖΙΑ ΠΕ ΕΠΙΣΤΗΜΟΛΟΓΙΑ ΕΡΜ ΠΡΩΤΟ ΔΙΑΤΑΞΗ ΣΥΝΤΑΚΤΙΚΗ
2017-18 ΕΡΜ ΠΡΩΤΟ ΔΙΑΤΑΞΗ ΣΥΝΤΑΚΤΙΚΗ ΕΠΙΣΤΗΜΟΛΟΓΙΑ ΕΡΜ ΠΡΩΤΟ ΔΙΑΤΑΞΗ ΣΥΝΤΑΚΤΙΚΗ

(2) ΚΑΤΕΧΕΥΣΗ

ΦΕΑΠΑ: 24-8-2018 γΑΖΙΑ ΚΑΤΕΧΕΥΣΗ ΕΡΜ ΠΡΩΤΟ ΔΙΑΤΑΞΗ ΣΥΝΤΑΚΤΙΚΗ
2017-18 ΕΡΜ ΠΡΩΤΟ ΔΙΑΤΑΞΗ ΣΥΝΤΑΚΤΙΚΗ ΚΑΤΕΧΕΥΣΗ ΕΡΜ ΠΡΩΤΟ ΔΙΑΤΑΞΗ ΣΥΝΤΑΚΤΙΚΗ

(3) ΓΕΩΜΕΤΡΙΑ

ΦΕΑΠΑ: 24-8-2018 γΑΖΙΑ ΓΕΩΜΕΤΡΙΑ ΕΡΜ ΠΡΩΤΟ ΔΙΑΤΑΞΗ ΣΥΝΤΑΚΤΙΚΗ
2017-18 ΕΡΜ ΠΡΩΤΟ ΔΙΑΤΑΞΗ ΣΥΝΤΑΚΤΙΚΗ ΓΕΩΜΕΤΡΙΑ ΕΡΜ ΠΡΩΤΟ ΔΙΑΤΑΞΗ ΣΥΝΤΑΚΤΙΚΗ

(4) ΟΡΓΑΝΟΛΟΓΙΑ

2017-18 γΑΖΙΑ ΟΡΓΑΝΟΛΟΓΙΑ ΕΡΜ ΠΡΩΤΟ ΔΙΑΤΑΞΗ ΣΥΝΤΑΚΤΙΚΗ
2017-18 ΕΡΜ ΠΡΩΤΟ ΔΙΑΤΑΞΗ ΣΥΝΤΑΚΤΙΚΗ ΟΡΓΑΝΟΛΟΓΙΑ ΕΡΜ ΠΡΩΤΟ ΔΙΑΤΑΞΗ ΣΥΝΤΑΚΤΙΚΗ

7) ΓΕΩΜΕΤΡΙΑ

2017-18 ΕΡΜ ΠΡΩΤΟ ΔΙΑΤΑΞΗ ΣΥΝΤΑΚΤΙΚΗ ΓΕΩΜΕΤΡΙΑ ΕΡΜ ΠΡΩΤΟ ΔΙΑΤΑΞΗ ΣΥΝΤΑΚΤΙΚΗ
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2017-18 ΕΡΜ ΠΡΩΤΟ ΔΙΑΤΑΞΗ ΣΥΝΤΑΚΤΙΚΗ ΓΕΩΜΕΤΡΙΑ ΕΡΜ ΠΡΩΤΟ ΔΙΑΤΑΞΗ ΣΥΝΤΑΚΤΙΚΗ

01-04-2017 ΠΕΥΓΑ ΕΡΜ ΠΡΩΤΟ ΔΙΑΤΑΞΗ ΣΥΝΤΑΚΤΙΚΗ	09	02-09
2017-18 γΑΖΙΑ ΕΡΜ ΠΡΩΤΟ ΔΙΑΤΑΞΗ ΣΥΝΤΑΚΤΙΚΗ	-	-
ΜΙ ΑΡΧΑΙΑ ΓΕΩΜΕΤΡΙΑ	09	02-09
2017-18 γΑΖΙΑ ΕΡΜ ΠΡΩΤΟ ΔΙΑΤΑΞΗ ΣΥΝΤΑΚΤΙΚΗ	-	-
31-03-2018 ΠΕΚΑ ΕΡΜ ΠΡΩΤΟ ΔΙΑΤΑΞΗ ΣΥΝΤΑΚΤΙΚΗ	09	02-09

ΣΥΝΤΑΚΤΙΚΗ ΕΡΜ ΠΡΩΤΟ ΔΙΑΤΑΞΗ ΣΥΝΤΑΚΤΙΚΗ

ΓΕΩΜΕΤΡΙΑ ΕΡΜ ΠΡΩΤΟ ΔΙΑΤΑΞΗ ΣΥΝΤΑΚΤΙΚΗ	ΠΕΕΕΓΓ/ΦΕΑΠΑ
01	34/9-3-2018

8) SÁ, X a MZBA@AICAZA M C agA AgAIC ¥A BVAAR G¥AIEIV, AVGA ASUE

EPE a AdEgAwUE, ASAZKAOVE A ¥A AOE«EA, ASZAA AE OAUAE EvGE
a AA Aw a EVBVAAR ¥AOPAgAA è gAICUAA a MEPA a AA°, AAUAVIAY, ZA gAIC
¥A BVAAR, MAIA SÁ, X, A, OIA a MZBA@AICAZA MZJ1gA IAAR - EKA+EAZBEIA è
UAA, AAVZE F jAw SÁ, X a MZBA@AIAZAE a M C agA A gAIC ¥A BVAAR
G¥AIEIV1PEVA C a M+AgA A®èDZJAZA, MÖj a MZBA@AICAZA M C agA A ME®
OAUAE C é ¥A AgA APASOEi EAYBAi ©IAA AgAIC ¥A BVAAR G¥AIEIV, IA IA
a IAIA AVGAVBE a MAC EA C a AIA è F SUE DqAVa a MqAIA gA PA PA PIEEAQA
a a» , AI - EKA+EAZBEIA , Aa, AVBE

9) gAIC ¥A BVAAR EA EA EA EA:

2017-18 EE, A° EA EAVKA, AE, AMIAZAE ¥A2I°, AAZAgAIC ¥A BVAAR EPQA
SAZAE EA EA EA F jAw EA E

1. gAIC ¥A BVAAR M¼UEArgA AMI AOGAICUAA, ASE OAUAE «vA1ZAC EA APASUE
ZIAIPA EA EgA A®èWEIA µAgE° AO ZIAIPA1gA IA
2. gAIC ¥A BVAAR PAEJ / A, OIA DzAIA 1PIAUAUE, ASACUZAYBAIR ZAR Aw
AIAVgA IA ZAZA C a IVAAR a UAvA EA ME EA è PAASZKAV a M C BEEAQA
PA ASE AgA a a» 1PEAQIA, JAY1PEVA IA CUAA AVGAVBE

10) DAIK AIAVAIAJ, AE EA J1gA IA:

EVAIAIEA EA ¥AOPAgAA2017-18 gA, A° EADAIK AIA AIA VAIAJ 1 CEIA EA ZAE
¥AEGAA SUE «a OVA - EKA+EAZBEI® è AVGA A®è PAOI PA EBAOIA Y
¥AOPAgAA PAIIEY1987 gA, PAI 43 gA EE BA OIA ¥AOPAgAA ¥A a PA ¥SA 1 gA
M¼UE«+µA, AEPGEA a MASgA ADyOPA a AZADAIK AIA AIA a M r1, PAI 45 gA VE
, MÖgPE, AEPAVGAVBE, ZA PAIIEIA, PAI 47 gA EDAIK AIAZAE C a M+APA ZAE
AIA a IE a EA J, IA Aw®è DZGE DAIK AIA VAIAJ, AE EA J1gA IA, ZA PAIIEIA
G®AVAEI AVGAVBE ¥AOPAgAA DAIK AIA AIA VAIAJ 1 ±A, AAVBA SAZAE EA EA EDyOPA

a) A földterületi jogok gyakorlására vonatkozó szabályozás megváltozása esetén a földterületi jogok gyakorlásának feltételei megváltozhatnak, ami a földterületi jogok gyakorlásának megnehezítését okozhatja. A földterületi jogok gyakorlásának megnehezítését okozhatja a földterületi jogok gyakorlásának feltételei megváltozása esetén a földterületi jogok gyakorlásának megnehezítését okozhatja.

17) A földterületi jogok gyakorlásának feltételei megváltozása esetén a földterületi jogok gyakorlásának megnehezítését okozhatja.

A földterületi jogok gyakorlásának feltételei megváltozása esetén a földterületi jogok gyakorlásának megnehezítését okozhatja. A földterületi jogok gyakorlásának megnehezítését okozhatja a földterületi jogok gyakorlásának feltételei megváltozása esetén a földterületi jogok gyakorlásának megnehezítését okozhatja.

Év	A földterületi jogok gyakorlásának feltételei megváltozása esetén a földterületi jogok gyakorlásának megnehezítését okozhatja.	A földterületi jogok gyakorlásának feltételei megváltozása esetén a földterületi jogok gyakorlásának megnehezítését okozhatja.
2015-16	260488	187900
2016-17	874218	166260
2017-18	1134706	354160
MI Ö	2269412	708320
Összesen	756471	236106

A földterületi jogok gyakorlásának feltételei megváltozása esetén a földterületi jogok gyakorlásának megnehezítését okozhatja. A földterületi jogok gyakorlásának megnehezítését okozhatja a földterületi jogok gyakorlásának feltételei megváltozása esetén a földterületi jogok gyakorlásának megnehezítését okozhatja.

18) A földterületi jogok gyakorlásának feltételei megváltozása esetén a földterületi jogok gyakorlásának megnehezítését okozhatja.

A földterületi jogok gyakorlásának feltételei megváltozása esetén a földterületi jogok gyakorlásának megnehezítését okozhatja. A földterületi jogok gyakorlásának megnehezítését okozhatja a földterületi jogok gyakorlásának feltételei megváltozása esetén a földterületi jogok gyakorlásának megnehezítését okozhatja.

A földterületi jogok gyakorlásának feltételei megváltozása esetén a földterületi jogok gyakorlásának megnehezítését okozhatja. A földterületi jogok gyakorlásának megnehezítését okozhatja a földterületi jogok gyakorlásának feltételei megváltozása esetén a földterületi jogok gyakorlásának megnehezítését okozhatja.

“Where Permissions for change of land use or development of land or building is granted under section 14A or section 14B or section 15 or section 17 and such change of land use or development is capable or yielding a better income to the owner the planning Authority may levy a prescribed fee not exceeding one-third of the estimated increase in the value of the land or building in the prescribed manner for permitting such change of land use or development of land or building”.

21) 2017-18 gA, A° EA EZVAPA vA:

RjAc 1gA A, ECxAA gA	FAA 1gA A a EVU	ZEI ASZCEAPA	ECxAA gA MzX 1gA A, A, E a DU
o EgAVUUEDzAgZAe	17700	069921/ 6-6-2017	±A EA A, PAn
1 SAC EA RA	36866	069923/ 6-10-2017	AoA, Ai YE°.
a ArPEArgA ZA	41288	069925 / 15-2-2018	aPBAAYgA
PAQA ARUE	40800	069922/26-9-2017	2be«ZAPA MA
a MAZE a EVA	8800	069924/19-12-2017	«EA A YE
AAPI a EVA	472	-	-
MI AO	145926		

22) FAEPAGZACCRAJ a AVU SAC a BAZAYA vA SEER, MOGZA MdEgAwUE, Ae CER EAZAEYAE e

PAADI PA EUGA OIKY FAEPAGZA CCAIRA A 1987, PAI 51 gAVE PAAPAPE CA EA E, A ACCRAJ UA AVU SAC UA AVSEER vA AJ 1, gPAGZA MdEgAwUE, AeA IPAVgAVNE, AvAVSEER eFAEPAGZA YE 1 SAC UE xUA MA 1ZA a EVA + EA a EVA a AVU «AUA» a gAAM CER EAZAE, Ae, MOGZA MdEgAw FAEAS 1/2 PAFA a, A IPAVgAVNE

PAADI PA, MOGZADZE A, ASE: ESE 13 EGAYAZ 2016, EUAGMA CEAPA: 26.04.2016 gAVEFAEPAGE «ZA OZMAAR, AVgAVNE, ZA DZE ZA e«CUGA A μAVUAV E a MdEgAVgA A OZMAAR a MAZAGSA YE a PA, MOGPE YAOUE, Ae a MdEgAw FAEA IPAVgAVNE DZE, ZA OZMAAR a MAZAGSA, MOGPE YAOUE, Ae a MdEgAw FAERREArgA A e EzA, ZA, MOJ DZE AG ANAE AVgAVNE DZAZA PAQAE a MdEgAZA OZMAAR a MAZAGSA, MOGPE YAOUE, Ae CER EAZAEYAE IA, Aa 1ZE

MOGZADZE AV E 2 qVA OIIEA FAEPAGE a MdEgAVgA A OZMAA «A GA PEPAQAVZE

◦ AZMIA ◦ ÉGA	◦ AZMIA ASE	◦ AZMIA ASE	SA ◦ AZMIA ASE	µGA
EIGATIÉADPGA	01	01	-	CCPAYÁGA
ÁAATIRAEIGATIÉADPGA	01	01	-	CCPAYÁGA
¥ÁAZÁÉ ÁAATIRA	01	-	01	-
PAYÁgi D¥Ági	01	-	01	-
PÁj ÉPA	01	01	-	◦ ÉGÁWUÉ
MI ÁO	05	03	02	

23) - PAVASÁ ±R ZASUÉ

2017-18 gÁ, Á° UÉ - PÁj + ÉAZÁ ±R ZÁ - PÁZÁGÁF PÉPAqÁWZÉ

MI ÁO É a ÁVÁRZÁ		1055673
d a ÁAIA PÁIA PÁZÁ		
ÁÁPI ŠrØ	44647	-
ÁÁ oÉ ÁA	-	-
MI ÁO		44647
MI ÁO É a PÁIA PÁZÁ		
ÁÁPI a ÉÁ	472	-
ÁÁ oÉ ÁA	-	-
MI ÁO		472
- PÁj + ÉAZÁ ±R ZÁ PÁj + ÉAZÁ ±R ZÁ d a ÁVÁRZÁ		1010554

- PAVASÁ ±R ¥Á gÁ.100 UÁ a ÁADyØPÁ a ÁÁNUÉ0.20 ¥É ÉÁVÉMI ÁGÁ.1010554
 a ÁÁNUÉMI ÁGÁ.2021 UÁÁR F PÉPAqÁ - PÁÁjØPÉÉYÁ a Á, ÁÁÁÁ
 - PÁÁjØPÉ

0070	EvgÁEDqÁVÁ, É ÁÁÁ
60	EvgÁÉ, É ÁÁÁ
110	ÁÁj - PÁj + ÉAZÁ ±R
0-01	- PÁj + ÉAZÁ ±R

¥ÁÁÁGÁÁ, ÁÁjØPÉYÁ a Á, ÁPÁZÁ - PAVASÁ ±R ZÁ ÁO F PÉPAqÁWZÉ

1-4-2017 PÉYÁGÁ PÁÁ	2931
2017-18 gÁ ÉPÉ	2021
MI ÁO	4952
2017-18 gÁYÁ a Á	-
31-3-2018 PÉ ÁO	4952

CEASA ZA

2qVAO, MAIAI EI dEA ¥AEAAa; UEM%KAa UAaUAa«aAA

PaA	UAaZA°EJA	AE EASgUAa	«TIdo (°EgUAaE)
1	EZAga	¥Atö PAZAAIA UAaA	407.67
2	SAZAA	¥Atö PAZAAIA UAaA	207.51
3	»vA°Ai (AA137EM°EgAAVA¹)	¥Atö PAZAAIA UAaA	331.90
4	°AUAAVA	¥Atö PAZAAIA UAaA	172.04
5	EEAgAAi	¥Atö PAZAAIA UAaA	118.22
6	°AAVAKA (AA85EM°EgAAVA¹)	¥Atö PAZAAIA UAaA	280.49
7	2qVAO	¥Atö PAZAAIA UAaA	372.22
8	2qVAZA°EJA SUA	¥Atö PAZAAIA UAaA	9.10
9	UEqAAE (EZAga UAaA)	¥Atö PAZAAIA UAaA	138.60
10	PAZAAIAmE (EZAga UAaA)	¥Atö PAZAAIA UAaA	70.24
11	DEAgA (SUA)	1-57, 61-99, 105, 125-145, 147-160, 163-168, 170	235.01
12	CAAAE (SUA) (EZAga UAaA)	1-50, 146-159, 161-176	102.08
13	¥AAi (SUA) (EZAga UAaA)	1-9	30.27
		MI AO	2475.35

MI AO EASE – 2011	58265
MI AO TIdo (°EgUAaE)	2475.35

»j AiA G¥A zEa PAa
MAIA - PAa EAZA aAA®
aPBAIAgA

CEŢAZĂ

2qVAÖ, MAIAIÉdEÁ ¥ÆZAJ-ÉA «ªAA

¥ÆKvA 2qVAÖ, MAIAIÉdEÁ ¥ÆZAJ-ÉA EzAqA UÁAZÀ F±ÁEÀ
 UÁAIª gA A, ÁE ÉÀ 47 gAF±ÁEÀCAaªAZAYÁgA ÁAV EzAqA UÁAZAYÁª UÁAIª
 CAaÉÀèzAÉPÉ, ÁÀ 201, 223 & 222 gAGvAÁCAaªAZAYÁªÉPÉ, ÁV, ŞÆZÁ¼À
 UÁAZÀ F±ÁEÀ CAaÉÁgA A, ÁÀ 197 gAªME-ÉÉvAÁ; zAÉPÉZÀ¹, ŞÆZÁ¼À
 UÁAZAYÁª CAaÉUÁAIª gA A, ÁÀ 187, 188, 163, 164, 165, 168, 181 gAªMEªPÁgÉÉ
 °ÁAIÉÉ °ÁUÁ gÁqÁIA °ÉÁY-234 ÉÁ zÁn, ÁÀ 181, 182, 183, 3, 8, 9 gAªMEªPÁ
 PÉÁCAaÉÁÉ, ÁV, ÁÀ 57, 56, 55, 54, 53, 52 & 50 gAZAÉZÁ ÁUÁªªMEªPÁ¥ÁVÉ
 ZÀ¹, ÁÀ 61, 62, 63, 86, 98, 99 gAYÁªª ÁUÁCAaªAZAZAÉPÉ, ÁV, ÁÀ 104 gA
 ªAZÁ ÁUÁAZÀ, ÁÀ 105 gAYÁªª CAZÁvAÁ; zAÉPÉ, ÁV, ÁÀ 123 gAYÁVÁZÀ
 UÁ-ÁAZÀ, ÁÀ 122, 121, 124 & 169 gAªMEªPÁzAÉPÉ, ÁV, DEÁgA UÁAZAZAÉ UÁAIª
 ªÁSEÁ ¥ÁVÉZÀ¹, »vÁÁª ªÁVÁUDEÁgA UÁAZÀ UÁUÁÁ, ÁCÁªÁ »vÁÁª
 UÁAZÀ, ÁÀ 105 gA ªAZÁ ÁUÁAZÀ zAÉPÉZÀ¹ »vÁÁª UÁÁ UÁAIª zAÉZÀ
 CAaÉÁgA A, ÁÀ 115, 116, 117, 198, 197, 196, 195, 194, 193, 200, 119, 121 & 123 gAZAÉ
 UÁAIª è¥ÁVÉZÀ¹, ÁÀ 127 gAF±ÁEÀCAZÁvAÁ; , ÁÀ 127, 128, 129, 130 gA
 ¥Áªª UÁAIªªMEªPÁzAÉPÉZÀ¹, ÁÀ 130, 131, 136 & 138 gAZAÉ UÁAIªªMEªPÁ
 ¥ÁVÉZÀ¹, »vÁÁª UÁAZAYÁVÁZÁUÁAIª CAaÉÁgA A, ÁÀ 138, 139, 140, 143,
 145, 148, 149, 151, 154, 158, 159, 160, 36 °ÁUÁ UÉqÁPÉÁ, ÁÀ 1 & 2 gAªMEªPÁ
 GvÁÉ, ÁV, UÉqÁPÉÁ, ÁÀ 2 gÁDUÁIA CAaªAZÀ, ÁÀ 1 gÁDUÁIA CAaÉÁgÉ
 ¥ÁªªÉZÀ¹, ÁÀ 4 gAªÁAIªªªME-ÉÁZÁGvÁÉZÀ¹, ÁÀ 5 gÁDUÁIA UÁAIª
 ªMEªPÁ¥ÁªªÉZÀ¹, ÁÀ 5 & 6 gAGvAÁUÁAIª CAaÉÀÉ, ÁV, ÁÀ 18 gAªÁAIªªª
 vÁ-ÁAZÁGvÁÉ, ÁV UÉqÁPÉ¥ÁVÁZÁUÁAIª gA A, ÁÀ 18, 22, 23, 24, 48 & 49 gA
 ÉÁVÁCAaªAZAYÁVÉZÀ¹, CªÁPÉÁ, ÁÀ 49, 50, 161, 146 gAªgÉ, ÁV,
 °ÁUÁ¼ÁUÁAZÀ, ÁÀ 43 gAYÁªª UÁ-ÁAZÀ, ÁÀ 50, 51 gÁgÉzAÉPÉ, ÁV, ÁÀ
 51 jAzÁ55 gAZAÉZÁUÁAIª è¥ÁVÉ, ÁV, ÁÀ 58 gAYÁªª UÁAIªªAZÁZAZAÉPÉ
 ZÀ¹, °ÁUÁ¼ÁUÁAZÁÉÁVÁCAaªAZAYÁVÉ, ÁÀ 58, 59, 133 & 60 gÁgÉ, ÁV,

CEŢAZĂ

aprobarea planului de activitate financiară pe anul 2017-18 g. a. e.

anul financiar 2017-18 g. a. e.

denumirea	lei	denumirea	lei
salarii	47450	salarii	40800
cheltuieli materiale	6450	cheltuieli materiale	8800
cheltuieli de deplasare	15000	cheltuieli de deplasare	95854
cheltuieli de servicii	86200	cheltuieli de servicii	472
cheltuieli de utilități	710000		
alte cheltuieli	44647		
total	909747	total	145926

/-
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 a i a - p a e a z a a a v s
 a p s a y a

Shidlaghatta Planning Authority

Audit Report for the year 2017-18

Details of important deficiencies raised in the audit report of
Shidlaghatta Town Planning Authority for the year 2017-18 and the
amounts objected and suggested for recovery.

witness	Major drawbacks	Objection amount	Recovery Amount
5	Non-submission of follow-up report to previous line audit reports	-	-
8	About using receipt books printed by private press	-	-
9	Defects in receipt books	-	-
10	Expenses incurred in preparing the budget	-	-
11	Non-submission of annual accounts	-	-
18	Due to non-revision of quality charge rates, the authority will suffer loss of revenue	1,07,58,113-00	-
19	Non-payment of dues to City Planning Board	-	-
22	The pay scale of the officer and staff category of the authority has not been submitted for the sanction of the Government and approved	-	-
23	Non-payment of audit fees	-	-
	TOTAL	1,07,518,113-00	

Signature/-
Senior Deputy Director,
Local Audit Circle, Chikkaballapur

Shidlaghatta Town Planning Authority Audit Report 2017-18

Part-1

1) Proposal:

The audit of Shidlaghatta Town Planning Authority for the year 2017-18 has been carried out as per Section 68C(2) of the Karnataka Town and Country Planning Act, 1961 and Rule 23(1) of the Karnataka Planning Authorities Rules, 1965. The major deficiencies and omissions observed in the audit are mentioned in the following paragraphs. The management of the authority is directed to take action to rectify the said deficiencies and send its follow-up report as per section 48(6).

2) Details of audit undertaken:

Audit Team Profile	Mr. N. Sudhakar, Superintendent of Accounts Mr. MV Krishnaprasad, Audit Officer (P)
Date of commencement of audit	24-8-2018
Audit Closing Date	25-8-2018
Man-days used in accounting	04 human days
Name of Reviewer of Draft Investigation Report	Mr. NB Shivarudrappa Additional Director
Revision date	08-02-2019

3) Details of management class of the organization:

President	Mr. Shivaswamy, Assistant commissioner of chikkaballapur sub-Division	1-4-2017	31-3-2018
Member Secretaries	Mr. Shankarappa.M (A.P.)	1-4-2017	31-3-2017
	Mr. C. Venkatesappa	1-8-2017	11-10-2017
	Mrs. Savitri Patil	11-10-2017	31-3-2018
	Mr. Ramesh.B.R	1-4-2017	31-3-2018

4) Regarding structure of authority:

As per Government Notification No: UD/145/MIB/198 Dated: 27.05.1998, Shidlaghatta town was declared a local planning area under the municipal jurisdiction. Shidlaghatta Town Planning Authority has been declared a Revised Local Planning Area under Section 4(a) of the Karnataka Town and Country Planning Act vide Government Notification No: NAE 140 BERUPA 2014 Dated: 24.11.2014. Date: 30.01.2015 The Authority has officially started functioning. Details of village and survey numbers covered by the authority are given in Annexure-1 and 2.

5) Non-submission of follow-up report to previous line audit reports:

The details of objection and recovery findings on the lines of Shidlaghatta Town Planning Authority for 2015-17 are as follows Prepare compliance reports as per rule 27 of Karnataka Planning Authority Rules 1965 and record them in audit minute book and send them to Senior Deputy Director, Local Audit Circle, Chikkaballapur through competent authority. Details of outstanding objection and recovery amounts are as follows.

Detail	Objection		Recovery	
	Witness	Amount	Witness	amount
Starting date of 1-4-2017	01	4734143	01	602500
Inclusion in 2017-18	01	10758113	-	-
Total	02	15492256	01	602500
Settlement in 2017-18	-	-	-	-
Final due date 31-3-2018	02	15492256	01	620500

Part-2

Current audit

6) Current audit:

(1) Physical Verification of Cash Bill :

Date : 24-8-2018 Physical check of hand cash fee found ``no fee". The office cash book has a counter.

(2) Physical verification of postage stamps :

Date : 24-8-2018 Stock of postage stamps was physically checked and found ``no charge".

(3) Physical verification of unused receipt books :

Date : 24-8-2018 There are 09 (02 to 10) receipt books not used and there is a tally for inventory and distribution transactions.

(4) Investments :

The financial transaction of the organization for the year 2017-18 was checked and no transaction of investments was found.

7) Inventory Details of Receipt Books:

The inventory of receipt books of the Authority for the year 2017-18 was reviewed. Inventory records of receipt books are not maintained. The report suggested to maintain transactions, record receipts, disbursements in receipt books. Details of receipt distribution and final payment of receipt books found during the physical inspection of the current line are as follows.

Commencement fee on 01-04-2017	09	02-09
2017-18 line purchase	-	-
Total Books	09	02-09
Disbursements for the year 2017-18	-	-
Final due on 31-03-2018	09	02-09

The receipt books partially audited in the audit are as follows

Receipt Book No	Last Receipt/Date
01	34/9-3-2018

8) About using receipt books printed by private press:

It has been observed in the audit that the land conversion/design/change and other recovery amounts related to map sanction are being collected through receipts in the authority and the said receipt books are printed by the printing presses of local private institutions. Receipt books printed in private presses are not allowed to be used in this way. Therefore, the rule is to use carbon impression falling receipt books with original and duplicate copies printed by the Government Press. The audit suggests that the management should take action in this regard in the next period.

9) Defects in Receipt Books :

Following are the deficiencies found in the receipt books inspected during the audit of the year 2017-18.

1. There is no confirmation of the total number of receipts contained in the receipt book and the date of issue. Ghoshware has been confirmed.

2. Receipt books are important records related to income receipts of the office/organization so it is necessary to print them regularly in prescribed format, maintain them serially and correct them.

10) Expenditure incurred without preparation of budget:

Details regarding the preparation and approval of the budget for the year 2017-18 of the Urban Planning Authority are not available for audit. As per section 43 of the Karnataka Urban Development Authorities Act 1987, the urban development authorities are required to call a special meeting before 1st February every year and present the budget for the coming financial year and submit it to the government as per section 45. As per Section 47 of the said Act, no expenditure can be incurred without provision in the budget. But paying the expenses without preparing the budget is a violation of the said Act. The authority prepares the budget and finances as per statutory provisions

It has been proposed to present it in the approval meeting at the beginning of the year and get approval from the government. It is necessary to take action so that this type of defect does not recur again.

11) Non-submission of Annual Accounts :

Annual and monthly accounts for the year 2017-18 have not been prepared and submitted for audit. It is suggested to prepare the annual accounts of the respective lines within three months of the end of the financial year and send them to the local audit circle and the competent authorities.

12) Financial situation:

Shidlaghatta City Planning Authority is conducting financial transactions in two bank accounts for the end of 2017-18 and the details are as follows.

Account details	Bank details	Account No.
Lake Rejuvenation Fee Account	SBM Bank, Chikkaballapur	64182466884
Account of Betterment and Other Charges	SBM Bank, Chikkaballapur	64182466590

Detail	Lake Rejuvenation Fee Account	Account of Betterment and Other Charges	Total
Initial charge on 01-04-2017	745665	34881	780546
Receipts/Deposits for 2017-18	752294	157453	909747
Total	1497959	192334	1690293
Payments/Expenses for 2017-18	236	145690	145926
Final due on 31-03-2018	1497723	46644	1544367
Like a bank pass book	1497723	46644	1544367
difference	-	-	-

13) Classification of Deposits and Expenditure:

For the year 2017-18, in relation to the deposits received and expenses incurred in the authority, a classified deposit and expenditure account has not been maintained and submitted for audit. As per the details given by the authority, the details of the classified deposits and expenditure for the year 2017-18 have been prepared and annexed to the report in Annexure-3.

14) Annual Management Report:

As per Section 68D of Karnataka Town and Country Planning Act, 1961 and Rule 29 of Karnataka Planning Authority Rules, 1965, an annual management report in Form-5 along with the form of accruals of expenditure has to be prepared and submitted to the Government by 30th June. Details regarding the preparation and submission of Annual Management Report 2017-18 are not available for audit.

15) Debt Titles :

1. Loans :

As per Section 40 of the Karnataka Urban Development Authorities Act, 1987, the Authority has the power to raise loans with the prior sanction of the Government. But the authority does not avail loans from any sources.

2. Grants:

During the year 2017-18, the Authority has not received grants from the Government or any other source.

3. Exhortations:

During the year 2017-18, the Authority has neither paid any draft nor received any draft.

16) Regarding management of records:

1. Transfer of Immovable Property and Inheritance:

Non-maintenance of records of immovable and movable assets owned by the authority has been observed, resulting in loss or misappropriation of the authority's assets. to manage It is necessary to carry out physical verification of materials and fixed assets at the end of the financial year and record the result.

2. Deposit:

When applying for a plot to the authority, the details of the initial deposit paid by the public should be entered in the deposit register and the deposit register should be maintained and the declaration should be entered at the end of every year. While repaying the deposit, the shara has to be entered in the deposit register to be refunded. But it was found that the said transaction was not performed. Due to this there are chances of loss or misappropriation of deposit amount.

17) About General Revenue and General Expenditure :

The General Revenue and General Expenditure figures of the Authority for the last 4 years are as follows

Year	General Income	General expenses
2015-16	260488	187900
2016-17	874218	166260
2017-18	1134706	354160
Total	2269412	708320
average	756471	236106

Revise the quality charges collected by the Authority under Section 18 of the Karnataka Urban Planning Authorities Act and Section 20 of the Urban Development Authorities Act to raise general revenue.

18) Due to non-revision of the rates of quality charges, the authority would have lost more revenue due to:

While approving private land conversion design maps, the Authority shall levy a convenience fee as per the rates prescribed vide Government Notification HUD 507 TTP 93 Bangalore Dated : 19-11-1993.

Section 18 of the Karnataka Urban Planning Authorities Act, 1961 lays down a statutory provision that the improvement fee shall be collected at the following

“Where Permissions for change of land use or development of land or building is granted under section 14A or section 14B or section 15 or section 17 and such change of land use or development is capable or yielding a better income to the owner the planning Authority may levy a prescribed fee not exceeding one-third of the estimated increase in the value of the land or building in the prescribed manner for permitting such change of land use or development of land or building”.

Presently, the excellence fee is still levied at the rates fixed in 1993. But since 1993 till now there has been a huge increase in land value. The government revises the guidance value of land from time to time. But the Urban Planning Department's non-revision of the rates of merit charges has led to the loss of additional revenue that could have accrued to the Planning Authority. The governing body of the authority shall take immediate action and discuss the same in the meeting of the authority and take action to recover the improvement fee as per Section 18 of the Urban Planning Authorities Act when the land is converted from agricultural purpose to other purpose and approve the design map.

The Authority has given the details of various charges levied from the approved premises/movements during the year 2017-18 in Annexure-4.

As mentioned above, till the amount of Rs.1,07,58,113 is recovered from the concerned plot owner, the said amount is kept under objection.

19) Non-payment of 5% cess to State Town Planning Board:

The authority is required to pay 5 per cent of the improvement fee collected by it to the City Planning Board in the form of draft. But the said authority will not pay the levy in 2017-18. During the audit period the following fines have been charged:

Year	Total
2017-18	86200
Total	86200

5% of the above amount i.e. Rs.4310 to be paid immediately to the City Planning Board. At the end of 2017-18, the final fee of Rs.46644 was left in the account of excellence fee and it was found that the said money was kept unpaid and it was directed to pay it immediately.

20) Recording details of civic and park development facilities in property register:

In the year 2017-18 there are no cases where the design has been approved. The report suggested that the land reserved for civic facilities and park development in the barangays should be recorded in the immovable property register of the authority.

21) Regarding expenditure for the year 2017-18 :

Service or goods purchased	Amount paid	Check No./Date	The organization/person who provides the service or goods
Recruitment of staff on outsourcing basis	17700 36866 41288	069921/ 6-6-2017 069923/ 6-10-2017 069925 / 15-2-2018	Shalom Security Services Pvt. Ltd. Chikkaballapur

Building rent	40800	069922/26-9-2017	Mr. V. Channakrishnappa
Printing costs	8800	069924/19-12-2017	Vinay Press
Bank charges	472	-	-
Total	145926		

22) The Pay Scale of the Officer and Staff Category which the Authority has not been submitted and approved for the sanction of the Government:

As per Section 51 of the Karnataka Urban Development Authority Act 1987, the list of officers and staff as required from time to time shall be prepared and submitted for the approval of the Government. In the prescribed table, the authority has to submit for approval the details of pay scale, pay and allowances fixed for each staff and pay after obtaining the sanction of the Government.

Government of Karnataka Order No. : NAE 13 Benrupra 2016, Bangalore, dated : 26.04.2016 has created various posts for the Authority. In the said order For continuation of the sanctioned posts as per the prescribed conditions, a proposal has to be submitted to the government every year and sanctioned. But the proposal to continue the said posts has not been approved by the government. This is a violation of the said government order. Therefore, it has been directed to submit a proposal to the government for the continuation of the sanctioned posts immediately and get approval.

Following is the details of the posts allotted to Shidlaghat Planning Authority as per the Government order.

Post Name	No. of posts sanctioned	No. of posts in operation	No. of vacancies	Remarks
Urban planners	01	01	-	Overcharge
Assistant Town Planner	01	01	-	Overcharge

First Class Assistant	01	-	01	-
Computer Operator	01	-	01	-
office servant	01	01	-	Outsourcing
Total	05	03	02	

23) About Audit Fee :

The calculation of audit fee for the year 2017-18 is as follows.

Total deposit and expenditure		1055673
To be spent on deposits		
Bank Interest	44647	-
Security Deposit	-	-
Total		44647
to be deducted from the total cost		
Bank charges	472	-
Fixed Deposit	-	-
Total		472
Accounts payable for audit fees are accruals and expenses		1010554

Audit fee at the rate of 0.20 paise for every net financial transaction of Rs.100 for a total transaction of Rs.1010554 and a total of Rs.2021 to be paid to the following account head.

Account Title:

0070	Other administrative services
60	Other services
110	Government Audit Fee
0-01	Audit fee

The balance of audit fee payable by the Authority to the Government is as follows.

Commencement fee on 1-4-2017	2931
Demand for 2017	2021
Total	4952
Payroll for 2017-18	-
Due as on 31-3-2018	4952

24) General Opinion :

Audit finds that the authority's management of accounts is mediocre and needs improvement. Adequate maintenance of the following records or records is necessary in order to improve the accounts of the organization.

1. Maintain investments in the prescribed ledger and enter the declaration at the end of the year.
2. In respect of advances and loans, maintaining the prescribed separate transactions.
3. Receipt books are important, they should be properly printed and kept in order.

4. To maintain necessary security arrangements and proper records of movable and immovable assets of the Authority.

5. For such an organization which has a lot of financial transactions in the Authority and is financially sound, there is a great need for an Accountant, First Class Assistant and Cash Assistant to help in proper management of financial transactions and accounts.

6. As per section 18 of the Karnataka Urban Planning Authorities Act, while approving the layout map in cases of land conversion, the authority is required to collect the improvement fee not exceeding 1/3 of the revised surplus land value, but the audit revealed that the authority is collecting the improvement fee at the same rate as opined. As per the guideline land values revised by the government from time to time, there is a need for drastic revision of the rates of improvement fee.

Audit is of the opinion that appropriate action is required by the management of the authority regarding the above aspects.

Signature/-
Senior Deputy Director,
Local Audit Circle, Chikkaballapur

Annexure-3
Shidlaghatta TownPlanning Authority of
Chikkaballapur District for the year 2017-18
Table of Classification of Deposits and Expenditure

Deposit details	Amount	Details of expenditure	Amount
Verification Fee-Transfer	47450	Building rent	40800
Association fee for publication in newspapers	6450	Printing costs	8800
Design preparation fee	15000	Outsourcing costs	95854
Goodness Fee	86200	Bank charges	472
Lake Reclamation Fee	710000		
interest	44647		
Total	909747	Total	145926

Signature/-
Senior Deputy Director,
Local Audit Circle, Chikkaballapur

ՀԱՅԱՍՏԱՆԻ ՀԱՆՐԱՊԵՏՈՒԹՅԱՆ ԱՐԴԱՐԱԴԱՐԱՆԻ ԱՊԵՏՈՒԹՅԱՆ ԿՈՄԻՏԵ

Ք.Ա.	<p>ՀԱՅԱՍՏԱՆԻ ՀԱՆՐԱՊԵՏՈՒԹՅԱՆ ԱՐԴԱՐԱԴԱՐԱՆԻ ԱՊԵՏՈՒԹՅԱՆ ԿՈՄԻՏԵ</p>	<p>ՀԱՅԱՍՏԱՆԻ ՀԱՆՐԱՊԵՏՈՒԹՅԱՆ ԱՐԴԱՐԱԴԱՐԱՆԻ ԱՊԵՏՈՒԹՅԱՆ ԿՈՄԻՏԵ</p>	<p>ՀԱՅԱՍՏԱՆԻ ՀԱՆՐԱՊԵՏՈՒԹՅԱՆ ԱՐԴԱՐԱԴԱՐԱՆԻ ԱՊԵՏՈՒԹՅԱՆ ԿՈՄԻՏԵ</p>	<p>ՀԱՅԱՍՏԱՆԻ ՀԱՆՐԱՊԵՏՈՒԹՅԱՆ ԱՐԴԱՐԱԴԱՐԱՆԻ ԱՊԵՏՈՒԹՅԱՆ ԿՈՄԻՏԵ</p>	<p>ՀԱՅԱՍՏԱՆԻ ՀԱՆՐԱՊԵՏՈՒԹՅԱՆ ԱՐԴԱՐԱԴԱՐԱՆԻ ԱՊԵՏՈՒԹՅԱՆ ԿՈՄԻՏԵ</p>	<p>Մ.Պ.Ա.</p>
1	2017-18	17.03.2021	<p>ՀԱՅԱՍՏԱՆԻ ՀԱՆՐԱՊԵՏՈՒԹՅԱՆ ԱՐԴԱՐԱԴԱՐԱՆԻ ԱՊԵՏՈՒԹՅԱՆ ԿՈՄԻՏԵ</p>	<p>9.12.2022 21.12.2022</p>	<p>ՀԱՅԱՍՏԱՆԻ ՀԱՆՐԱՊԵՏՈՒԹՅԱՆ ԱՐԴԱՐԱԴԱՐԱՆԻ ԱՊԵՏՈՒԹՅԱՆ ԿՈՄԻՏԵ</p>	--

ՀԱՅԱՍՏԱՆԻ ՀԱՆՐԱՊԵՏՈՒԹՅԱՆ ԱՐԴԱՐԱԴԱՐԱՆԻ ԱՊԵՏՈՒԹՅԱՆ ԿՈՄԻՏԵ

**Committee of letters to be presented in front of Karnataka legislative Assembly
Audit Report from for the year 2017-18
Shidlaghatta Planning Authority, Shidlaghatta**

S.L Nn	Year of Audit report to be	Date of Audit Prepared	Reasons for Delay if any	Date on which the report given for printing and date on which the report received	Reason for delay to present in legislative meeting	Remarks
01	2017-18	17.03.2021	Administrative staff are not recruited	9.12.2022 and 21.12.2022	Administrative staff are not deputed to Authority therefore submitting of the report has been delayed	--

**Member Secretary,
Sidlaghatta Planning Authority
Sidlaghatta**

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2019-20 ÉÉÃ ,Á° ÈÀ -ÉPÀ¥Àj ±ÉÆÃzÈÉÁ ¢ÀgÀ¢

2019-2020 **ΕΛΛΗΝΙΚΗ ΔΗΜΟΚΡΑΤΙΑ**
ΥΠΟΥΡΓΕΙΟ ΠΑΙΔΕΙΑΣ, ΕΡΕΥΝΑΣ ΚΑΙ ΘΡΗΣΚΕΥΜΑΤΩΝ
ΙΝΣΤΙΤΟΥΤΟ ΤΕΧΝΟΛΟΓΙΑΣ ΥΠΟΛΟΓΙΣΤΩΝ ΚΑΙ ΕΚΔΟΣΕΩΝ ΔΙΑΔΙΚΤΥΟΥ
ΚΕΝΤΡΟ ΕΚΔΟΣΕΩΝ ΔΙΑΔΙΚΤΥΟΥ

ΠΑΡΑΡΤΗΡΙΑ	ΠΕΡΙΓΡΑΦΗ	ΠΡΟΫΠΟΛΟΓΙΣΜΟΣ	ΑΝΑΡΤΗΤΟ
5	» ΑΝΑΛΟΓΗ ΕΛΛΗΝΙΚΗ ΓΛΩΣΣΑ	-	-
10	» ΔΙΑΔΙΚΤΥΟ	-	-
12	» ΑΝΑΛΟΓΗ ΕΛΛΗΝΙΚΗ ΓΛΩΣΣΑ	-	-
13	» ΔΙΑΔΙΚΤΥΟ	-	-
18	» ΑΝΑΛΟΓΗ ΕΛΛΗΝΙΚΗ ΓΛΩΣΣΑ	16,332,138	-
20	» ΔΙΑΔΙΚΤΥΟ	-	-
	ΜΙΛΙΟΝΑ	16,332,138	-

Α/-
 » **ΓΕΝΙΚΗ ΔΙΕΥΘΥΝΣΗ**
ΔΙΕΥΘΥΝΣΗ ΔΙΑΔΙΚΤΥΟΥ
ΚΕΝΤΡΟ ΕΚΔΟΣΕΩΝ ΔΙΑΔΙΚΤΥΟΥ

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(1) ΕΛΛΑ²®ΑΙ ···~~00~~PKA+ÉAZÉ

ΦΕΑΑΡΑ: 23-06-2020 gAZA ΠÉ ΕΛΛΑ²®ΕΜ ···~~00~~PKA+ÉAZÉ, ΑΑΥ ···ΑΙ^aΑ~~00~~Ε²®ΑΙ' ΕgA^aΑ~~00~~Ε²®ΑΙ ΕΛΛΑ²®ΑΙ ¥A~~00~~PKA+ÉAZÉgA^aΑ~~00~~Ε²®ΑΙ

(2) CAZÉaInUAA ···~~00~~PKA+ÉAZÉ

ΦΕΑΑΡΑ: 23-06-2020 gAZA CAZÉaInUAAZÁ, ΑΕΙΑ^a ···~~00~~PKA+ÉAZÉ, ΑΑΥ ···ΑΙ^aΑ~~00~~Ε²®ΑΙ' ΕgA^aΑ~~00~~Ε²®ΑΙ

7) gAIC ¥A~~00~~PKA+ÉAZÉ ···~~00~~PKA+ÉAZÉ

2019-20 gA, Á° ΕAgAIC ¥A~~00~~PKA+ÉAZÉ, ΑΕΙΑ^a ΔΑΙ^aΑ~~00~~Ε²®ΑΙ, ΑΑΥ gAIC ZÁ, ΑΕΙΑ^a ΔΑΙ^aΑ~~00~~Ε²®ΑΙ, ΑΑΥ ΔΑΙ^aΑ~~00~~Ε²®ΑΙ «^a» 1gA^aΑ~~00~~Ε²®ΑΙ ¥A~~00~~PKA+ÉAZÉ, ΑΑΥ ΕAgAIC ¥A~~00~~PKA+ÉAZÉ ···~~00~~PKA+ÉAZÉ
 «^a» ΕΑ^aΑ~~00~~Ε²®ΑΙ ΣAZAgAIC ¥A~~00~~PKA+ÉAZÉ «^a» CAW^aΑ²®ΑΙ «^a» gA^aΑ~~00~~Ε²®ΑΙ F ΠÉAqAvzÉ

01-04-2019 gAYAgA ² ®ΑΙ	09	02-09
2019-20 gA, Á° ΕARJAC	ΑΙ ^a Α 00 Ε ² ®ΑΙ	ΑΑΥgA ^a Α 00 Ε ² ®ΑΙ
MI ACYA 00 PKA+ÉAZÉ	09	02-09
2019-20 gAεG¥A ^a Α 00 Ε ² ®ΑΙ	-	-
31-03-2020 gACAW ^a Α ² ®ΑΙ	09	02-09

¥~~00~~PKA+ÉAZÉ, ΑΑΥ ···~~00~~PKA+ÉAZÉgA^aΑ~~00~~Ε²®ΑΙ

2019-20 gA, Á° ΕΑ^aΑ~~00~~Ε²®ΑΙ ΕΑ^aΑ~~00~~Ε²®ΑΙ ¥A~~00~~PKA+ÉAZÉgA^aΑ~~00~~Ε²®ΑΙ, ΑΑΥgA^aΑ~~00~~Ε²®ΑΙ «^a» gA^aΑ~~00~~Ε²®ΑΙ F ΠÉAqAvzÉgA^aΑ~~00~~Ε²®ΑΙ

gAIC ¥A 00 PKA+ÉAZÉ	gAIC, ASE	ΦΕΑΑΡΑ	gAIC, ASE	ΦΕΑΑΡΑ	μgA
01	39	23-4-2019	53	20-12-2019	2018-19 2019-20

«^a»gA^aΑ~~00~~Ε²®ΑΙ ¥A~~00~~PKA+ÉAZÉ, ΑΑΥgA^aΑ~~00~~Ε²®ΑΙ «^a» CAW^aΑ²®ΑΙ «^a» gA^aΑ~~00~~Ε²®ΑΙ F ΠÉAqAvzÉgA^aΑ~~00~~Ε²®ΑΙ

PKA+ÉAZSÉÉ °ÁdgA1zA aA»waiAvÉ 2019-20 gA, Á° EA aXOAPAd aA aAVU
RaðEA« aAVAR CEASAZAI gÀeÁqAVZÉ

16) GvAVÉ+R ZÁ AVPEER AIÉdEA aMqAUÉYA aA AgA ZA:

AiÉdEA ¥ÁEPÁGAA ¥Áe aA aA° A AGvAVÉ+R ZÁ+É 5 gAIOÉvAVR
PÁOI PÁEgA& UÁaAVgAAiÉdEA PÁiÉY1961 gAVgA 18 gAVÁ PÁOI PÁgAdá EÁgA
AiÉdEA aMqA, EUÁAgA A, ÉE aAVPE gAYZÁe ¥A aA, ÁPÁVgAVÉ CzAVÉ
¥ÁEPÁGAA 2019-20 gA, Á° EAEMI ÁGÁ.218900 GvAVÉ+R aA° 1zAY ±É 5 gA AVPE
ÁSÁGÁ.10,945 UÁAVR gAdá EÁgAAiÉdEA aMqAUÉYA aA 1gA A®e

17) I Át 2ÁqOPÉAA:

1. AUA:

2019-20 gA, Á° EAe AUA aA iER x aA»1 PKA+ÉAZSÉÉ °ÁdgA
YA 1gA A®e ¥ÁEPÁGAA, Á° EAe AiA AÉ AUA ¥ÁEPÁGAA ¥ÁEgA A®e SÁZÁV
«aGÁEÁrgAVÁGÉ

2. MAUA:

¥ÁEPÁGAA 2019-20 gA, Á° EAe AiA AÉ MAUA ÁrgA A®e ZÁ «aGÁE
ÁrgAVÁGÉ

3. ARPÉAA:

¥ÁEPÁGAA 2019-20 gA, Á° EAe °ÉÁÁ °A A «ZÁ ARPÉAAe
vÉqA 1gA A®e ZÁ «aGÁEÁrgAVÁGÉ

4. CEZÁEAA:

2019-20 gA, Á° EAe ¥ÁEPÁGAA, MógAAZÁiA AÉ CEZÁEAA ¥ÁEgA A®e

5. OÉ AUA:

2019-20 gA, Á° EAe ¥ÁEPÁGAA iA AÉ OÉ AUA 1PÁ 1gA A®e

18) GvAVÉ+R ZÁgAVAR ¥ÁuA, AgA ZA AYÁEPÁGÁESgS °AZÁVZÁ° ÉSÁDZÁiA
vAaEÁAVgA ZA:

GvAVÉ+R) aAA° aAAqAPAVgAAIA (gAA.UAAE)	GvAVÉ+R) aAA° aAArgAAIA (gAA.UAAE)	aAAaA (gAA.UAAE)
16,551,038	2,18,900	16,332,138

aAAqAAVÉ gAA.16,332,138 UAAIA ASAZAAÖ SqAAAE aAA°APAAZAA aAA°
aAAqAAAGAA aAAaA, AAÉVAAIA DPÉAAIA qAAVZÉ

19) EAUJAPA, E°... AAUAV «AA, Aj 1ZAA EAUA° AAPEŠUE

PAÄOI PAEUAA& UAAIAVAAIAEA PAIAEY1961 (EAUJAPA, E°... AAUE«AA, Aj 1ZAA
AAEAUA° AAPE AAIAUA 1991 gAAVÉ YAAEAA SA, X SqAAAEAA «EAaA
CEAAEAÇ, AAUAUAA, AAZAA EAUJAPA, E°... AA EAUAIA °AUAA VAAIA «AAÖ1ZAA
SqAAAEAAePA-AY1gAAAEAUJAPA, E°... AA EAUAIA, AAAdAA GZAAV °AAPE
aAAqAAACCPAAgAA° EAÇgAAVÉ

- EAVASIE° AdgAA1ZAA «wAAIAVÉYAAEAA2019-20 gAA, A° EAAMI AÖ63.71
«1UtöZAA MAZAA EAUJAPA, E°... AA EAAYAAEZAA, AA, A° EAeAAIAE EAUJAPA
, E°... AA EAUAIA °AAPEAArgAAIA®è

20) - EAVASAA ±AAZASUE

2019-20 gAA, A° UE- EAAEAZAA ±AAZAAEAAZAA F PAAqAAVZÉ

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11,08,922	60,201	11,69,123

MI AÖ EAARZAA		11,69,123
dAAIA° PAIA PAZAA		
AAPI SrØ	-	67,172
AA oE AA	-	-
MI AÖ		67,172
MI AÖ EAIA PAIA PAZAA		
AAPI aEAA	-	-
AA oE AA	-	-
MI AÖ		-
EAAEAZAA ±AAZAAUAA APAVgAAIA dAAEAARZAA		11,01,951

CEI SAZAI

apB¼AYKqA - IA 2qVACBIAIÉdEA ¥AOPAgA 2019-20 gA.A° EA

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d aM « aGA	a ES®UA	RaðEA« aGA	a ES®UA
¥A²I®EA ±A®I SqA a AE	34400	PAEj PAQA ArUE	24251
¥A²I®EA ±A®I C®MABA	66900	o EgDAWUEEPgA a EA	20644
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GvIAVÉ±A®I	218900	DzAAiA vJEÉj I Eioi ¥Ei a ArzA; ü	1854
PgE¥A EA VA ±A®I	681100		
srø	67172		
MI AO	1108922	MI AO	60201
DgA PA 2®AI	1553461	CAW a A 2®AI	260182
MI AO	2662383	MI AO	2662383

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 apB¼AYKqA



Shidlaghatta Planning Authority

Audit Report for the year 2019-20



Details of important deficiencies raised in the audit report of Shidlaghatta Town Planning Authority for the year 2019-20 and the amounts objected and suggested for recovery.

witness	Major drawbacks	Objection amount	Recovery Amount
5	Non-submission of follow-up report to previous line audit reports	-	-
10	Expenses incurred in preparing the budget	-	-
12	About Annual Accounts	-	-
13	Non-maintenance of fixed assets	-	-
18	Due to non-revision of quality charge rates, the authority will suffer loss of revenue	16,332,138	-
		-	-
	total	16,332,138	-

Signature/-
Senior Deputy Director,
Local Audit Circle, Chikkaballapur

Shidlaghatta Town Planning Authority Audit Report 2019-20

Part-1

1) Proposal:

The audit of Shidlaghatta Town Planning Authority for the year 2019-20 has been carried out as per Section 68C(2) of the Karnataka Town and Country Planning Act, 1961 and Rule 23(2) of the Karnataka Planning Authority Rules, 1965. The major deficiencies and omissions observed in the audit are mentioned in the following paragraphs. The management of the authority has been directed to take action to rectify the said deficiencies and submit a follow-up report invoking section 48(6).

2) Details of audit undertaken:

Audit Team	Mr. Babajan.M. Superintendent Smt. B. Bhagyamma, Auditor
Audit period	2019-20
Date of commencement of audit	23-06-2020
Audit Closing Date	25-06-2020
Man-days used	06 human days
Review Officer of Draft Investigation Report	Mr. Kuppura Lingaiah Additional Director
Revision date	21-09-2020

3) Details of management class of the organization:

President	Mr. Shivaswami Mr. Raghunandan	1-4-2019 14-10-2019	13-10-2019 31-10-2019
Member Secretary	Mrs. Savitri Patil	1-4-2019	30-10-2019
	Mr. BR Ramesh	31-10-2019	17-1-2020
	Mr. Muralidhar	18-1-2020	31-3-2020
Engineer	Mr. Ramesh.B.R	1-4-2019	31-3-2020

4) Regarding structure of authority:

As per Government Notification No: UD/145/MIB/198 Dated: 27.05.1998, Shidlaghatta town was declared a local planning area under the municipal jurisdiction. Karnataka Town and Country Planning Act, section 4(a) of the notification amended the revised local planning area to include a total of 13 villages under the planning area will be notified vide Government Notification No.: NAE 140 Bemrupa 2014 Dated: 24.11.2014. Dated : 30.01.2015 The Authority has officially started functioning. The main purpose of setting up the authority is to control the developments within the local planning area and to take action for planned development.

5) Non-submission of follow-up report to previous lines of audit reports :

Rule 27 of the Karnataka Planning Authority Rules, 1965 requires the planning authority to take appropriate action on the deficiencies, objections and recovery findings raised in the report within 03 months of the release of the audit report and prepare a follow-up report for approval in a meeting of the authority. Obtained and submitted through competent authority to the office of Senior Deputy Director, Local Audit Circle, Chikkaballapur. But no action will be taken in this regard in the year 2019-20. The details of the amounts of outstanding objection and recovery cases are as follows.

Detail	Objection		Collection	
	witness	Witness	Witness	Witness
Starting date of 1-4-2019	02	15492256	01	602500
Induction in 2019-20	01	16332138	-	-
Total	03	31824394	01	602500
Settlement in 2019-20	-	-	-	-
Final due date of 31-3-202	03	31824394	01	620500

Part-2

Current audit

6) Current audit:

(1) Physical Verification of Cash Bill :

Date : 23-06-2020 Physically checked the hand cash fee and found ``no fee". The office cash book has a counter.

(2) Physical verification of postage stamps :

Date : On 23-06-2020 the stock of postage stamps was physically checked and found ``no charge".

7) Physical verification of receipt books :

Inventory of Receipt Books for the year 2019-20 has been reviewed and Receipt Inventory is not maintained properly. The details of receipt distribution and final payment of receipt books found during the physical inspection of the current line of receipt books are as follows.

Starting date of 01-04-2019	09	02-09
2019-20 line purchase	No business	
Total Books	09	02-09
Use in 2019-20	-	-
Final due date of 31-03-2020	09	02-09

No transactionDetails of partially used receipt books in the current line

The details of receipt books partially used in the receipt used by the planning authority during the year 2019-20 are as follows.

Recei p t Book No	Commencement Receipt No	Date	Fi nal Receipt No	Date	Remarks
01	39	23-4-2019	53	20-12-2019	2018-19 2019-20

Directed to produce the above receipt books during the next audit.

8) Collection of miscellaneous charges :-

During the year 2019-20, the details of collection of various fees like fines, lake scrutiny fee lake rezuvation fee, plan design preparation fee etc. by the authority for design and verification approval, map verification, letter of objection, building permit, etc. are given in Annexure-01.

9) Expenditure incurred without preparation of budget:

The budget for the year 2019-20 of the Town Planning Authority has not been prepared and approved. As per Rule 22 of the Karnataka Planning Authorities Rules, 1965, the Authority is required to prepare a budget in the month of January of every year and obtain the approval of the meeting of the Authority. Expenditures are not utilized without preparation of budget

10) About Grand Scheme :

Preparation of provisional master plan for revised local plan area of Shidlaghatta Town is in progress.

11) Annual Management Report :

Section 68D of the Karnataka Town and Country Planning Act, 1961 requires every town planning authority to prepare annual accounts and submit them to the Government, Director, Directorate of Town & Country Planning and Planning Board within three months of the end of the financial year. As per section 4 & 114 the duty of Commissioner/Member Secretary shall be. Accordingly Shidlaghatta Town Planning Authority has submitted the Annual Accounts for the year 2019-20 on 06-06-2020. A review of the annual accounts reveals the following points.

1. Cash balance of Rs.2602182 is available in the balance sheet and it is necessary to prepare an action plan for the projects as per rules and allocate them.

2. General fund is Rs.1548509 and provide documents in next audit.

3. In the receivables and payables account, the lake rehabilitation fee of Rs.2293656 is available and it is necessary to prepare an action plan and allocate it for the lake rehabilitation works as per rules.

13) Maintenance of immovable property, inheritance & annual audit:

The authority does not maintain records of immovables and assets and submit them for audit. It has been directed to enter the details of immovable property & heirlooms held

by the authority, date of application/purchase & value in the register, physically verify at the end of the year and confirm with the concerned authorities and submit it for further accounting investigation.

14) Financial situation:

In the year 2019-20, the authority has conducted financial transactions through 02 bank accounts. From the review of cash books and bank books, the financial situation of the organization is as follows.

Detail	Account of Goodness and Other Charges No. 64182466590 (SBI)	Lake Rejuvenation Fee Account No 64182466884 (SBI)	Total
Initial amount on 01-04-2019	2626	1550835	1553461
Receipts/Deposits for 2019-20	360650	681100	1041750
interest	5451	61721	67172
Total	368727	2293656	2662383
Payments/Expenses for 2019-20	60201	-	60201
Final due on 31-03-2020	308526	2293656	2602182
Like a bank pass book	308526	2293656	2602182
difference	-	-	-

15) Classification of Deposits and Expenditures:

A Classified Deposit and Expenditure Account containing information on various charges collected by the Authority, Total Deposits including Grants received from Government & Total Expenditure incurred in various respects is not maintained.

The details of classified deposits and expenditure for the year 2019-20 as submitted for audit are given in Annexure-1.

16) Non-payment of levy of excellence fee to the State Town Planning Board :

% of the excellence fee charged by the Planning Authority every year. 5% of the amount is to be paid in the form of draft to the Karnataka State Urban Planning Board,

Bangalore under section 18 of the Karnataka Town & Country Planning Act, 1961. Accordingly, the authority has collected a total of Rs.218,900 in the year 2019-20, which is Rs. 5. Rs.10,945 has not been paid to the State Urban Planning Board in respect of 5.

17) Debt Titles :

1. Loans :

During the year 2019-20, the transactions of loans are not managed and submitted for audit. It has been explained that the authority has not received any loans in the current year.

2. Advances :

The authority has clarified that no advance will be given in the year 2019-20.

3. Investments :

The authority has clarified that the additional funds will not be involved in various investments during the year 2019-20.

4. Grants:

During the year 2019-20 the Authority will not receive any grant from the Government.

5. Deposits :

The Authority will not accept any deposits during the year 2019-20.

18) Due to non-revision of the rates of quality charges, the authority would have lost more revenue due to:

While approving private land conversion design maps, the Authority shall levy a convenience fee as per the rates prescribed vide Government Notification HUD 507 TTP 93 Bangalore Dated : 19-11-1993.

Section 18 of the Karnataka Urban Planning Authorities Act, 1961 lays down a statutory provision that the improvement fee shall be collected at the following rates.

“Where Permissions for change of land use or development of land or building is granted under section 14A or section 14B or section 15 or section 17 and such change of land use or development is capable or yielding a better income to the owner the planning Authority may levy a prescribed fee not exceeding one-third of the estimated increase in the value of the land or building in the prescribed manner for permitting such change of land use or development of land or building”.

Presently, the excellence fee is still levied at the rates fixed in 1993. But since 1993 till now there has been a huge increase in land value. The Government periodically revises the Guidance Value of land. However, the Urban Planning Department's non-revision of the rates of improvement charges would have resulted in a loss of additional revenue of Rs.16,332,138 that could have accrued to the Planning Authority. The governing body of the authority shall take immediate action and discuss the same in the meeting of the authority and take action to recover the improvement fee as per Section 18 of the Urban Planning Authorities Act when the land is converted from agricultural purpose to other purpose and approve the design map.

The authority has approved a total of 07 private Layouts during the year 2019-20 and the details of the improvement fee collected from the plot owners and less collected are given in Annexure-2.

Collection of Bettermentfee To be done (in Rs.)	Bettermentfee Charged (in Rs.)	Fee difference (in Rs.)
16,551,038	2,18,900	16,332,138

As mentioned above, the amount of difference is kept under objection till the amount of Rs.16,332,138 is recovered from the concerned plot owner.

19) Regarding allotment of plots earmarked for civic facilities:

As per the Karnataka Urban & Rural Planning Act, 1961 (Allocation of Plots reserved for Civic Facilities Rules, 1991) the authority has the power to allocate for public purpose the civic facility plots identified while approving the private Layouts and the reserved civic amenity plots in the constructed estate

As per the information submitted for the audit, the authority has received one civic facility plot of total area of 863.71 in the year 2019-20 and no civic facility plots have been allotted in the said year.

20) About Audit Fee :

The calculation of audit fee for the year 2019-20 is as follows.

Total deposit and expenditure	-	11,69,123
To be spent on deposits		
Bank Interest –		67,172
Security Deposit –	-	-
Total		67,172
to be deducted from the total cost		
Bank charges –	-	-
Fixed Deposit	-	-
Total		-
Accounts payable for audit fees are accruals and expenses		11,01,951

Audit fee is 0.20 paise for every net financial transaction of Rs.100 after deducting deposits & expenses totaling Rs.2,204 for a total transaction of Rs.11,01,951 to be paid to the following account head.

Account Title:

0070	Other administrative services
60	Other services
110	Government Audit Fee
0-01	Audit fee

The balance of audit fee payable by the Authority to the Government is as follows.

Commencement fee on 1-4-2019	5161
Demand for 2019-20	2204
Total	7365
Payment for 2019-20	-
Due as on 31-3-2020	7365

24) General Opinion :

- ▣ Expenditure details are not adequately entered in the cash book.
- ▣ Inventory records are not maintained regarding purchase of materials.
- ▣ Attendance records are not maintained in respect of outsourced staff.
- .▣ To arrange for payment of audit fees to Govt

Signature/-
Senior Deputy Director,
Local Audit Circle, Chikkaballapur

Annexure-1
Shidlaghatta TownPlanning Authority of
Chikkaballapur District for the year 2019-20
Table of Classification of Deposits and Expenditure

Deposit details	Amount	Details of expenditure	Amount
Verification Fee-layout	34,400	Building rent	24,251
Verification fee-opinion	66,900	Outsourcing costs	20,644
layout preparation fee	40,450	Printer charge	13,452
Betterment Fee	2,18,900	Income tax of file return fee	1,854
Lake Rezuvation Fee	6,81,100		
interest	67,172		
Total	11,08,922	Total	60,201
Opening balance	15,53,461	Closing Balance	2,60,182
Total	2662383		2662383

Signature/-
Senior Deputy Director,
Local Audit Circle, Chikkaballapur

ՀԱՅԱՍՏԱՆԻ ՀԱՆՐԱՊԵՏՈՒԹՅԱՆ ԱՐԴԱՐԱԴԱՐԱՆԻ ԱՊԵՏՈՒԹՅԱՆ ԿՈՄԻՏԵ

Ք.Ա	<p>Կատարվող - Կատարվող ժամկետի մասին հավանականության մասին</p>	<p>Կատարվող - Կատարվող ժամկետի մասին հավանականության մասին</p>	<p>«ՀԱՅԱՍՏԱՆԻ ՀԱՆՐԱՊԵՏՈՒԹՅԱՆ ԱՐԴԱՐԱԴԱՐԱՆԻ ԱՊԵՏՈՒԹՅԱՆ ԿՈՄԻՏԵ»</p>	<p>Կատարվող ժամկետի մասին հավանականության մասին</p>	<p>«ՀԱՅԱՍՏԱՆԻ ՀԱՆՐԱՊԵՏՈՒԹՅԱՆ ԱՐԴԱՐԱԴԱՐԱՆԻ ԱՊԵՏՈՒԹՅԱՆ ԿՈՄԻՏԵ»</p>	<p>Կատարվող</p>
1	2019-20	17.03.2021	<p>Կատարվող հավանականության մասին</p>	<p>9.12.2022 հավանականության մասին 24.12.2022</p>	<p>Կատարվող հավանականության մասին Կատարվող ժամկետի մասին հավանականության մասին «ՀԱՅԱՍՏԱՆԻ ՀԱՆՐԱՊԵՏՈՒԹՅԱՆ ԱՐԴԱՐԱԴԱՐԱՆԻ ԱՊԵՏՈՒԹՅԱՆ ԿՈՄԻՏԵ»</p>	--

ՀԱՅԱՍՏԱՆԻ ՀԱՆՐԱՊԵՏՈՒԹՅԱՆ
ԱՐԴԱՐԱԴԱՐԱՆԻ ԱՊԵՏՈՒԹՅԱՆ
ԿՈՄԻՏԵ

**Committee of letters to be presented in front of Karnataka legislative Assembly
Audit Report from for the year 2019-20
Shidlaghatta Planning Authority, Shidlaghatta**

S.L Nn	Year of Audit report to be	Date of Audit Prepared	Reasons for Delay if any	Date on which the report given for printing and date on which the report received	Reason for delay to present in legislative meeting	Remarks
01	2019-20	17.03.2021	Administrative staff are not recruited	9.12.2022 and 24.12.2022	Administrative staff are not deputed to Authority therefore submitting of the report has been delayed	--

**Member Secretary,
Sidlaghatta Planning Authority
Sidlaghatta**