

# **Mangalore Urban Development Authority**

**Audit Report for the year 2019-20**

## Part -1

### 1) Premise

Under Section 48(2) of Karnataka Urban Development Authorities Act 1987, Audit of Urban Development Authority Mangalore for the year 2019-2020 has been conducted.

Audit report of the same is here below provided for taking appropriate actions under the provisions of section 48(5), 48(6) and Section 49.

### 2) Introduction

<ul style="list-style-type: none"><li>Name of the Organisation subjected to Audit</li></ul>	Mangalore Urban Development Authority, Mangalore
<ul style="list-style-type: none"><li>Audit period</li></ul>	01-04-2019 to 31-03-2020 (2019-20)
<ul style="list-style-type: none"><li>Name of the person engaged in audit</li></ul>	(1) Mr. Naveen Fernandes Audit officer (Chief) (2) Mr. R.V. Mallesh Auditor (3) Smt. Pushpalatha Phadke Auditor
<ul style="list-style-type: none"><li>Audit commencement date</li></ul>	04-08-2020
<ul style="list-style-type: none"><li>Audit completion date</li></ul>	10-08-2020
<ul style="list-style-type: none"><li>Man days taken</li></ul>	15 Man hours
<ul style="list-style-type: none"><li>Name of the officer, Designation, Date on which the draft audit report was reviewed</li></ul>	Dr. Siddharaju, K.S.A.A.S, Deputy Director, Provincial Office, Mysore, 01-09-2020

### **3)Officer bearer of the authority, their period in office for the year 2019-20**

President	-
Administrators	1. ShriShasikanthSenthil, D.K. District Collector, Mangalore 01-04-2019 TO 06-09-2019 2. Smt. Sindhu B. Roopesh D.K. District Collector, Mangalore 07-09-2019 TO 31-03-2020
Commissioner	1. Smt. Pramila M.K, K.A.S 01-04-2019 TO 02-07-2019 2. ShriShrikanthRao, K.S.A.S 03-07-2019 TO 05-02-2020 3. Shri Dinesh Kumar G.T., K.A.S 06-02-2020 TO 31-03-2020

### **Part -2**

#### **4)Compliance of earlier periods Audit Report observations**

The Audit Report of Mangalore Urban Development Authority for the year 2018-19 has been forwarded as per the departmental letter numbered LAN:2019-20:1657-17725 Dated 23-09-2019 to President , Urban Development Authority, Mangalore.

Urban development Authority Mangalore as per section 48(5), 48(6) read with 49, needs to submit a compliance report on the observations along with the resolution copy within 3 months. For the year 2016-17, The Mangalore Urban Development Authority has not submitted its Compliance report for the observations in the audit report. It is therefore urged to take immediate action and submit the Compliance Report. Find attached to this report, Annexure 1 providing details of pending compliances regarding Audit objections and recovery issues till 31-03-2019. It has been instructed to take appropriate actions and resolve the objections pending to be complied. The Summary of Recovery of objections details from 1988-89 to 2018-19 is given in Annexure 1 (a).

#### **Summary**

Details	Objections		Recovery	
	Numbers	Amount ( ` )	Number	Amount ( ` )
Opening Balance	635	370396928.00	152	138416406.00
Resolved during 2018-19	(-) 4	0.00	(+) 02	0.00
Net	631	370396928.00	154	138416406.00

Additions during the period	18	789110.00	06	560922.00
Total	649	371186038.00	160	138977328.00
Complied in Current Period	-	-	-	-
Closing Balance as on 31-03-2020	649	371186038.00	160	138977328.00

### **5) Cash Verification**

(1) On the beginning of the Audit dated 04-08-2020, Cash in hand, Postage Stamp, Blank receipt books and Inventory Measurement books have been verified and the details are as follows

- (1) Cash Balance : ₹ 116708.00
- (2) Permanent Advance : ₹ 0.00
- (3) Postage Stamps : ₹ 256.00
- (4) Blank Receipt Books : 56353 TO 60000 Total – 3647 Pg No. 19
- (5) Measurement Books : 154 TO 500 Total – 347 Pg No. 41

### **6) Financial Position**

Annual Financial Statements as per Section 48 of the Karnataka Urban Development Authority Act 1987 has been prepared and has been produced for Audit on the audit start date i.e 04-08-2020. On that basis, financial position has been drafted, the details of which are given below. A detailed report can be found in Annexure 2 which is attached to the report.

	Amount (₹)
Opening balance on 01-04-2019	64777965.00
Receipts during 2019-20	188852858.00
Total	253630823.00
Payments during 2019-2020	116130599.00
Closing balance on 31-03-2020	137500224.00

### **Details of Closing Balance**

S.NO	DETAILS	AMOUNT
1	Cash in Hand	0.00
2	Vijaya Bank, Ashoknagar S.B A/c No. 12752	118916700.00
3	H.D.F.C. Bank, Kayarmanj Complex, M.G. Road, Mangalore S.B. A/c No. 50100161303302 (Lake Development Fund)	2220556.00

4	Corporation Bank Lalbagh Mangalore A/c No. 510101004812981	742053.00
	TOTAL	260702003.00

**Reservation Fees:**

S.NO	DETAILS	AMOUNT
5	Vijaya Bank Ashoknagar S.B A/c No. 1225	9424821.00
6	Corporation Bank M.G. Road S.B A/c No. 48320	3236137.00
7	IDBI Kodialbail S.B A/c No. 10900	708964.00

**Premium FAR:**

8	Axis Bank Urvastore S.B A/c No. 37407694	2239880.00
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**Lake Development Fees:**

9	Syndicate Bank S.B A/c No. 14000035	11113.00
	Total	<u>137500224.00</u>

VijayaBank Ashoknagar, A/c No. 12752

Bank Reconciliation Statement

Bank Balance as on 31-03-2020 as per Cash Book	118916700.00
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Bank Balance as on 31-03-2020 as per Pass Book	<u>119049191.00</u>
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Difference	<u>132491.00</u>
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**Cheque issued but not yet cleared**

S NO	CHEQUE NO	DATE	AMOUNT
1	072884	14-02-2020	5095.00
2	072889	29-02-2020	23165.00
3	072894	03-03-2020	13000.00
4	072903	17-03-2020	14240.00
5	072904	21-03-2020	68998.00
6	072905	21-03-2020	7993.00
	TOTAL		132491.00

As mentioned above, in Sl. No. 03 Lake Development Fund is maintained with H.D.F.C Bank Kayarmanj Complex M.G.Road A/c No. 501001611303302, while there was opportunity to invest in Nationalised Banks. The governingbody has been informed to direct the Commissioner not to deal with private banks from the view of the security of the authority's funds. And the Authority's cash

book should detail the bank account balance of the various schemes, the initial fee, total, cost and final charges.

As per The Karnataka Urban Development Authority Act, 1987 Section 48, it is impossible to verify the audited accounts and expenses as the Audited Accounts of the reporting period was still not produced for the audit. Therefore prepare Annual Audit Accounts and produce it to the audit immediately as per section 48 of the above Act. Until then, financial transactions given in the Reporting year are considered temporary.

### **7)Income and Expenditure of the year 2019-20**

Under Section 43 of the Urban Development Act 1987; for the period 2019-20, Budgeted statement needs to be presented and adopted in a special meeting by the commissioner not later than 1<sup>st</sup> February. As per Section 44, if any changes, the same needs to be reviewed and approved. The budgeted statement for the year 2019-2020 was approved on 23-02-2019 in a special meeting. The decision number of the special meeting is 1/18-19 approving the budgeted statement. The same is forwarded via letter no 392/2018-19/2019 dated 14-08-2019 to The Secretary, Urban development Authority, Bangalore for approval, and the approval order received from government is available for audit.

But there is a difference in the budgeted Income and Expenditure and Actual Income and Expenditure for the year 2019-20, therefore this does not confirm to the accuracy of the income and expenses budgeted. A proper description of this will be given.

Reporting Year Costs are within the limits of the Budgeted Costs.

	<b>Budgeted Figures</b>	<b>Actual Figures</b>
Opening Balance	8394754.00	64777965.00
Budgeted Receipts	676679000.00	188852858.00
Total	685073754.00	253630823.00
Budgeted payments	682797000.00	116130599.00
Closing Balance	2276754.00	137500224.00

Expenses of 2019-20 are within the Budgeted limits.

<b>Sl.No.</b>	<b>Particulars</b>	<b>Budgeted</b>	<b>Actual</b>	<b>Increase</b>	<b>Decrease</b>
I.	Capital Expenditure	573000000.00	30183923.00	-	542816077.00
II.	General Administration Expenses	30602000.00	21238914.00	-	9363086.00

III.	Loans and Advances	12540000.00	9882251.00	-	2657749.00
IV.	Deposits and Advances	22000000.00	46854530.00	24854530.00	-
V.	Authority Programs	10000000.00	-	-	10000000.00
VI.	OtherCreditors	34655000.00	7970981.00	-	26684019.00
	TOTAL	682797000.00	116130599.00	24854530.00	591520931.00

In the budget of 2019-20 where ` 682797000.00 was reserved for expenditure only ` 116130599.00 was expended and hence main purpose of the budget stands not fulfilled and attention is brought to this point.

In relation to the above,while preparing the budget required provision has been made in the budget on all welfare projects proposed to be undertaken and executed by the Authority. Since proposals were not approved by the Government in the year 2019-20 these welfare projects were not executed and hence Actual Expenditure is less than the Estimated Expenditure. Has the projects been sanctioned in the Current Year, it would have been inevitable to make the required provision in the budget towards expenditure for implementing the said works. Hence it is explained to audit the development project cost was added in the Financial Year 2017-18.

Even though the Master Plan of the Authority was approved and implemented the same, the Betterment Fees was main source of Income; there was lack of proper resources to effectively implement the same, resulting in the failure of implementation of Master Plan Projects. It is pointed out that budget should be prepared taking into account the Master Plan Project and Authorities Factual Factors.

The difference between the expected balance of payments and the actual balance of payments is found also there is the difference between the expected balance of payments and the actual amount of actual receipt costs. It is therefore urged to take appropriate care and compile the audit of the Authority and attend to the audit.

### **8)Security deposit/EMD &Site EMD**

Deposit Register for the year 2019-20 for Mangalore Urban Development Authority was inspected. Details are as below.In respect of site EMD, as required under the format PWA17 is not recorded.Only the name and amount of the security deposit are recorded. The date and Receipt/Challan No. of Recovery has not been recorded.Only the summary of Works E.M.D has been recorded. Step to be taken in this regard.

	<b>Works EMD Amt ( ` )</b>	<b>Site EMD Amt ( ` )</b>	<b>Security Deposit Amt ( ` )</b>
01-04-2019: Opening balance	113388.00	1914935.00	133263.00

2019-20: Receipts	-	-	-
Total	113388.00	1914935.00	133263.00
2019-20: Returned /Adjusted	-	-	-
31-03-2020 closing balance	113388.00	1914935.00	133263.00

### **9)Advances not yet adjusted**

The advances register for the year 2019-2020 was produced for audit. The details are as below. But the yearly and agency wise details of the advance payments are not recorded. It has been advised to report these transactions in entirety

01-04-2019: Opening Balance	6132877.00
2019-2020: Advances made	0.00
Total	6132877.00
2019-2020: Advance recovered	0.00
31-03-2020: Closing Balance	6132877.00



Details of closing balance:

AMOUNT ` .PS

1	Festival advance to employees	0.00
2	Mangalore City Corporation Mangala Nagara Layout Water Supply	8281.00
3	Executive Engineer, K.U.W.S and Drainage Board, Mangalore	68192.00
4	Executive Engineer, Karnataka Water Board, Bangalore	70569.00
5	Executive Engineer, Karnataka Water Board, Bangalore	15000.00
6	Executive Engineer, K.U.W.S and Drainage Board, Mangalore	10000.00
7	Shri N.S ChennappaGowda, Commissioner (Advance for training in Australia in year 2001-2002)	189500.00
8	For Survey Works : 90000.00 Water Supply : 3450000.00 Drainage Works : 2200000.00	5740000.00
9	AbbakkaNagara Drainage Works(Rgdg)	1335.00
10	NITK- For fixing alignment of Bailare Area	30000.00
	Total:	6132877.00

Except for festival advances made to employees, no other advance has been adjusted / recovered completely during the period.in this regard, no action, confirmation or utilization certification has been obtained and this is not proper. If no action is initiated for recovery/adjustment of Advances made, it is to be opined by audit that the objectives for which the advance is made has failed. Hence we opine that administrative action is called for to recover the advances along with interest.

In addition Shri N.S. ChennappaGowda was Commissioner in the year 2001-02, the advance given to him for Training in Australia was still pending. Presently, he is retired from the Government service of nature. Therefore, this amount has been proposed to be withdrawn from their pension facility.

#### **10(1):Investments (Fixed deposits)**

The investment details of Mangalore Urban Development Authority for 2019-20 are as below. The closing balance as on 31-3-2020 is ` 29894779.00.Reinvested Amount including Interest comes to total of ` 29894779.00 for the Reporting Year has not been recorded and published in the annual income and expenditure account. Explanation to be given in this regard.

01-04-2019: Opening Balance	28114281.00
Less: Matured Investments in 2019-20	-

Total	28114281.00
Add: Reinvested Investments in 2019-20	-
Add: Interest Received	1780498.00
Add: Reinvestment of Deposits including Interest	29894779.00
Add: Fresh Investments in 2019-20	-
31-03-2020: Closing Balance	29894779.00

The details of the Fixed Deposits as on 31-03-2020 have been provided in Annexure - 3.

## **(2) Fixed deposits in respect of Reservation fees**

As per Government notification, Reservation Fees needs to be utilized for development of layouts and spending on parking lots. As per the order, separate accounts along with separate cash book were kept. Hence the same is not incorporated in the yearly receipts and payments account. The investment details of the same for the year 2019-20 are as below. Complete details are provided in annexure-3.

The amount of reservation fees collected for one purpose is transferred to the bank account of another purpose rather than making a fixed deposit through the same bank account, this information has not been given to audit. In addition it has led to the division of the fund and violated government regulations and it has been instructed to give the relevant clarification in this regard.

01-04-2019: Opening balance	469433791.00
- 2019-20 Matured	-
Total	469433791.00
+ 2019-20 Lake Development Fees transferred from Fixed Deposit	-
Interest Received	24949852.00
Total	494383643.00
+ 2019-20 Fresh Investments	14000000.00
+ 2019-20 Fresh Investments including Interest	494383643.00
31-03-2020: Closing Balance	508383643.00

**(3)Premium (F.A.R Fund)**

01-04-2019: Opening Balance	8088594.00
Interest Received	490942.00
Total	8579536.00
Matured	-
Total	8579536.00
Reinvested	-
Closing Balance	8579536.00

**10(4) Development Cost of Lakes**

Reinvested Amount including interest of ₹ 5633238.00 has not been considered in Cash Book for the Reporting year and has not been mentioned in annual Receipts and Payments Accounts. Explanation to be given in this regard.

01-04-2019: Opening Balance	:	141854422.00
Reported Investment	:	-
Interest Reinvested	:	5633238.00
Total	:	147487660.00
Matured (Transferred to Reservation Fund):		-
Closing Balance	:	147487660.00

Details has been provided in Annexure – 3

**10(5) Investments - Not investing in high interest rate banks**

The Permanent Deposits in respect of investments referred to in paragraphs 10(1), 10(2), 10(3) above is found to be invested directly in the different banks without taking details of the interest rates. That is if the amount exceeds ₹ .1 Crore, investment should be through E-Procurement Process and if the amount does not exceed ₹ .1 Crore then through tender Process. It has been noted that the Authority has lost interest amounts due to violation of government guidelines. The Commissioner shall provide relevant documents and explanations in this regard.

### **11)(1)No Repayments towards loan amount and interest amount**

As per Government order No:34(2): dated 14-02-1990; Mangalore Urban Development Authority on 19-02-1990 has advanced Rs 15.00 lakhs in the form of loan to Mangalore City Corporation. The second instalment along with interests and compound interest is overdue and the details for the current year are as below.

As per terms and conditions for loan repayments, there was interest waiver till April 1990, thereafter for May 1990 10 percent and from June 1990, till the loan is completely repaid; recovery should be done with 18% interest. So the commissioner is instructed to take immediate quick action to recover loan with the interest amount totalling ` 30605000.00. If after the loan instalment payment of Rs 15 Lakhs on 19-02-1990, the City commissioner had paid the remaining dues within the said time or commissioner of the authority taken administrative steps for recovery; there was no scope for the huge outstanding of ` 30605000. It is opined that it would be proper for the Administration Department to issue administrative directives to the authorities in this regard towards non-payment of dues and its recovery.

<u>Particulars</u>	<u>Amount `</u>
Principal Loan received on 19-02-1990	1500000.00
Principle Loan repaid in Full	1500000.00
Balance	0.00

#### **Interest Calculation**

Interest Paid from May 1990 to March 2020	30605000.00
Total	30605000.00
Interest Received from May 1990 to March 2020	0.00
Adjustment to Water Tax	0.00
Total	0.00
Loan interest amount due at end of 2019-20	30605000.00

- In reply to the letter (1) dated 28-06-16, the government has ordered the widening of the road leading to Kadri temple in Mangalore. 15.00 Lakh loan to Mangalore Metropolitan Palli. The auditor has informed the auditors that the issue of interest has already been submitted to the government and the government has submitted a report to the government seeking relief from the interest. It is been instructed to provide Loan Recovery details and Government Circulars on Interest Relief for audit.

### **11(2) Loan Amount on Urwa Market Complex Structure**

For the construction of Urwa Market Complex Structure, the Authority has taken a loan from Corporation Bank, M.G. Road, Mangalore of ` . 4.30 Crores at the interest rate of 10% during the year 2019-20. The brief Report during the reporting period is given below.

**Loan Amount (Principle)Interest Amount**

Opening Balance	42552000.00	-
Loan Received during 2019-20/	-	4506251.00
Interest to be paid (Loan 4.30 Crores)		
Total	42552000.00	4506251.00
Paid in 2019-20	5376000.00	4506251.00
Pending as on 31-03-2020	37176000.00	-

It is suggested to take steps to consolidate the authority's revenue resources and repay the outstanding loan amount and interest amount as the terms of the loan sanction

**Loan and Interest Payment Details**

<u>Period</u>	<u>Principle Amount</u>	<u>Interest</u>	<u>Total</u>
04-02-2019 to 04-04-2019	896000.00	749430.00	1645430.00
05-04-2019 to 04-06-2019	896000.00	763144.00	1659144.00
05-06-2019 to 04-07-2019	448000.00	42263.00 369227.00	859470.00
05-07-2019 to 04-11-2019	1792000.00	1499026.00	3291026.00
05-11-2019 to 04-02-2020	1344000.00	1083181.00	2427181.00
Total	5376000.00	4506251.00	9882251.00

**12(1)5% of Town development Fees yet to be transferred to K.S Planning Board**

Mangalore Urban development Authority needs to contribute 5% of town development fees to Director, State Town Planning Board Bangalore

Accordingly, for the year 2019-20, the share has not been transferred.

For the year 2019-20, the total town development fees collected is ` 13727176.00 and 5% of the same is ` 686358.00 and old outstanding is ` .562098.00 making the total of ` .609134.00, which is pending to be paid to Karnataka state Planning Board. Take steps for payment

### **Abstract**

#### **Amount( ` )**

Outstanding	484874.00
2019-20 Due (1372716.00*5%)686358.00	
Total Due	1171232.00
2019-20 Deposited/Remitted 562098.00	
31-3-2020 Outstanding	609134.00

#### **12(2)Fees for Private Farms**

Auditors have been told that no recourse fee will be deducted from private lands.

#### **12(3)Registration Fees**

There is no location auction process on the report period. So in the report period

Auditors have been told that the registration fee will not be waived.

#### **13) Reservation fees pending to be transferred**

It is observed that during 2019-20, total amount of ` 70607149.00 has been collected as reservation fees and has been kept in the funds. The financial position for the current year is as below.

	AMOUNT ` PS
01-04-2019: Opening Balance	492886449.00
Collections during the year	70607149.00
Total deposits	563493598.00
Repayment to applicants	-
Income Tax Payment	-
31-03-2020: Closing Balance	563493598.00

Amount ( ` )

<b><u>S NO</u></b>	<b><u>Closing balance Details</u></b>	<b><u>AMOUNT ` PS</u></b>
<b><u>1</u></b>	Vijaya Bank Ashoknagar - SB 12752	41740033.00
<b><u>2.</u></b>	Vijaya Bank Ashoknagar - SB 1225	9424821.00
<b><u>3.</u></b>	Corporation Bank M.G Road-Account No 43820	3236137.00
<b><u>4.</u></b>	IDBI Bank, Kodialbail – Account No 10900	708964.00
<b><u>5.</u></b>	Fixed Deposits	508383643.00
	Total	563493598.00

In case number one, the fee of ₹.41740033.00 is the General account of Vijaya Bank-12752 which is pending to be transferred to the Reservation fee account and necessary action should be taken in this regard.

#### **14(1) Remittance due of Waste management fees to Waste Board**

As per Government Order No 134 and order no 81 dated 15-06-1966 vide circular dated 08-07-1996 all town corporations, City corporations and Urban development Authorities need to retain 30% of the waste management fees collected. The remaining 70% needs to be remitted to waste disposal board.

As per Government Order No HUD 180 MLB 94 dated 29-03-1994, the Waste management fees collected by the Mangalore Urban Development Authority has been deposited in Joint account (Vijaya bank account No 12975) operated by Commissioner, Mangalore. Urban Development authority and Assistant Executive Engineer, Sewage Disposal Board, Hassan. The bank account transaction summary is as below.

Opening Balance in Bank account	2964240.00
2019-20:Sewage Management Fees transferred to Bank account	-
Interest credited	83817.00
Total amount	3048057.00

The closing balance of Vijaya Bank Account 12975 has ₹ 3048057.00, the amount collected for Sewage Management Fees for the period 2019-20 comes to ₹ 126790.00 and its 70% comes to ₹ 88753.00 which is transferred from Vijaya Bank Account 12752 has been told Above.

#### **(2) Premium FAR fees collection and remittance to concerned account**

As per Karnataka State Circular November 10, 2011 read with Order No UDD:429Bengaluru dated 26-10-2011 read with state bills and their review committee reports, State acts and Chapter therein; read with common law-abiding rules brought out by the State Government to enforce the Central and State rules; and rules made by governor in accordance with constitution; Mangalore Urban development Authority in current year has levied and collected Rs10469415.00 as Premium FAR fees. The said deposit is not utilised for Government Objectives. For this purpose a separate account is opened in Axis Bank ₹ 37407694 and the amount of savings to be transferred is as follows.

Opening Balance		21224651.00
Collections made during 2019-20	}	
(+) Bank Interest during 2019-20		<u>64180.00</u>
Total		21288831.00
(-) Workers Expenses during 2019-20		-
(+) Fixed Deposits during 2019-20	}	-
Interest Reinvested		
Amount to be transferred		21288831.00

It has instructed the government to immediately transfer the outstanding money of ₹.10469415.00 to the relevant account and use it for the government's stated purpose. Deviation is not okay. This amount is in the General Fund Account Number Vijaya Bank Account Number 12752.

Closing Balance Details:

(1) Axis Bank Urvastore A/c No, 37407694	₹. 2239880.00
(2) Vijaya Bank S.B A/c No. 12752	₹. 10469415.00
(3) F.D. Indian Overseas Bank	₹. <u>85795360.00</u>
Total	₹. <u>21288831.00</u>

**15(1) About Lake Development Fees Collection**

Under the Karnataka Urban and Rural Planning (Amendment) Act, 2011 read with rule 2(1)(A), the approval of the subdivision and layout sanction applications sanctioned by the Authority on the development of lakes within the authority shall be levied at the rate of ₹ 100000.00 per acre. Similarly the Authority has levied on the lake development fees of ₹.38503718.00 on 2017-18. These funds are deposited in the General bank account No. 12752 of the Authority.

Opening Balance	:	144736401.00
Deposited	:	38503718.00
Total	:	183240119.00

Payments/Expenses (Lake Development

Works)	:	11495715.00
Closing Balance	:	171744404.00

Details for Final Fees

1) Vijaya Bank Ashoknagar A/c No. 12752	:	24245331.00
2) Syndicate Bank, Mangaladevi		
A/c No. 02852140000035	:	11113.00
3) Amount of Fixed Deposits	:	<u>147487660.00</u>
Total		<u>171744104.00</u>

**15(2) Akrama- Sakrama Fees Collection**

During the year 2019-20, there is no collection or deposit of Akrama-Sakrama Fees in Mangalore Urban development Authority.

01-04-2019: Opening Balance	517396.00
Collection during the year	-
Interest	-



Total	517396.00
Repayment in Current Year	-
31-3-2020: Closing Balance	517396.00

The transactions are done in A/c No 40738 maintained with Corporation Bank Kodialbail.

Closing Balance in this account is ₹ 517396.00.

**15(3) Amounts of various objectives are kept in the bank and balanced without being Spent on the specified purpose.**

In the year under report, the Mangalore Urban Development Authority has kept the money allocated to various objectives in a savings account in the bank without using it for the purpose of the government. The details are given below.

Si.No.	Details	Closing Balance	Others
1	Sewage Development Fees- Payment to Sewage Board	-	Vijaya Bank A/c No. 12975 Mangalore Urban Development Authority and Assistant Executive Engineers, Sewage Abolition Board, Hasan
2	Premium F.A.R Fees	12709295.00	Axis Bank 37407694 ₹.2239880.00 Vijaya Bank 12752 ₹.10469415.00
3	Lake Development Fees	24256444.00	Vijaya Bank Ashoknagar A/c No. 12752 ₹.24245331.00 Syndicate Bank Mangaladevi 02852140000035 ₹. 11113.00
4	AkramaSakrama Fees Collection	517396.00	Corporation Bank Kodialbail A/c No.40738 ₹. 517396.00
	Total	37483135.00	

As stated above, a sum of ₹. 37483135.00 has been kept in Savings Bank A/c. presently, if the amounts have been deposited in the Fixed Deposits A/c it would have received interest at the rate of 6.5% amounting to ₹.2436404.00 during the reporting period. Thus, The Urban Development Authority has incurred a financial loss of ₹.2436404.00 during the reporting period. In addition, this amount has been kept idle in a savings account for several years, resulting in greater financial loss. Therefore, it is suggested to take action on this and put it in fixed deposit.

### **16) Pending lease rent from authority buildings**

In the year 2019-20, the total outstanding rent to be recovered was ₹ 296726.00 in respect of 8 buildings in possession of the authority and immediate action to be taken and details to be submitted for audit. The full details of this are given below.

Opening Balance	444389.00
Due	3301053.00
Total	3745442.00
Collections	
1) Cash	3231965.00
2) TDS adjusted	216751.00
Closing Balance	296726.00

<b>Name of the Office</b>	<b>Opening Balance</b>	<b>2019-2020 Due</b>	<b>Total</b>	<b>2019-20 Recovered Rent</b>	<b>TDS</b>	<b>Closing Balance</b>
Special Economic Zone	209437.00	1583253.00	1792690.00	1571400.00	174600.00	46690.00
Anti-Corruption Bureau	64848.00	389088.00	453936.00	379360.00	42151.00	32425.00
K.G.I.D	25500.00	306000.00	331500.00	306000.00	-	25500.00
Vijaya Bank	-	761484.00	761484.00	761484.00	-	-
Civil Rights Enforcement Cell	10300.00	123600.00	133900.00	103000.00	-	30900.00
A.D.T.C	47814.00	95628.00	143442.00	71721.00	-	71721.00
Mescom Counter	5000.00	-	5000.00	-	-	5000.00
Surathkal Market	78490.00	-	78490.00	-	-	78490.00
Hotel Falky Restaurant	-	6000.00	6000.00	-	-	6000.00
D.K. Milk Producers Union	3000.00	36000.00	39000.00	39000.00	-	-
<b>TOTAL</b>	<b>444389.00</b>	<b>3301053.00</b>	<b>3745442.00</b>	<b>3231965.00</b>	<b>216751.00</b>	<b>296729.00</b>

### **17)Stationery details of Receipt Books and Log Books**

(1) The Mangalore Development Authority for the year 2019-20 has maintained and submitted the stock details of used, unused, prefilled receipt books, Log books, and the same tallies.

		Receipt books	Log books
01-04-2019: Opening balance	:	154	350
Accepted in current year	:	-	-
Total	:	154	350
Utilized in 2019-2020	:	-	03
31-03-2020: Unutilized	:	154	347

### **Details**

#### **Receipt booksLog Books**

1912 - 2065= 154 Books- Pg.No. 16154 to 500 = 347 Books - Pg. No. 41

### **(2) Computerized Vouchers**

The computerized receipt is printed and utilized from 01-04-2019. The details of computerized receipts used during the reporting year are as below. However, as per government norms, computerized accounting is allowed, but the non approval use of computerized receipts by the urban development department is likely to result in a drastic differences in financial transactions and result in great loss to the authority.

Opening Balance	:	22548
Receivables during the Reporting Year	:	-
Total	:	22548
Used during the Reporting Year	:	16244
Balance	:	6304
Balance Details	:	53697 to 60000

### **18)Site Plot Allotment**

For the year 2019-20 there was no Auction of Sites/Layouts held.

Site No.75 of Shrinivas Mallya is pending to be allotted. It is advised to distribute it in accordance with the rules and provide the details for audit.

### **19) Site/Plot Allocation pending and collection of Site/ Plot value**

1) Site/Plot No 183(1 Plot) in Somnath Nagara layout belonging to authority is pending for allotment. The same has been highlighted in audit reports of last few years and yet no steps have been taken.

2) In 2015-16; a layout was done on a land of 1 Acre and 1.5 Cent in PadavuGrama S.No157(2) for the staff of STF task force engaged in operations against smuggler Veerappan and his associates. Out of the 19 sites planned for the layout, 3 are Residential while 1 was commercial. Out of the 19 sites, 11 sites were allotted in 2015-16, 2 sites in the year 2016-17 and 2 sites in the year 2017-18. The allotment of 3 Residential and 1 Commercial sites of the year 2015-16 is still pending and since it has not been sold this has resulted in financial loss for Urban Development Authority. Therefore it is advised to take immediate action in this regard.

3) The following is the amount due of U. SrinivasMallya of the sites.

	<u>SUMMARY</u>
01-04-2019: Opening balance	1279880.00
Due during the year	-
Total	1279880.00
Collected during the year	-
31-03-2020 Closing Balance	<u><u>1279880.00</u></u>

#### Details of outstanding

##### S. No Plot No Name of the Allottee Date of Allotment Amount outstanding

1.	13	Shri. K. Purushothama	-373700.00
2.	28	Shrimathi Susheela	03-11-2010 453090.00
3.	70	Shrimathi N Prema	03-11-2020 453090.00

On reviewing the files, it is learnt that Mr K Purushottam has passed away and there is a legal dispute between his dependents (Legal Hires). Mrs. Susheela and Mrs. N. Prema are required to pay the balance in full to the Authority after deducting the initial deposit within 90 days of receipt of the site allotment notice. If the full balance is not paid, then the balance should be paid with 18 per cent interest and within next 30 days. It is stated that the value of the site will not be allowed for payment after the expiry date. But the current resident has not paid the dues. However, the Urban Development Authority has not canceled the site allocation order and no action has been taken to re-auction the site by forfeiting the initial deposit. Therefore, it is informed to take appropriate administrative action and re-allocate the above mentioned site. Upon inquiry, the Proviso (E) of the allotment deed issued to the claimant says that, the allocation to be cancelled and the same to be disposed off in accordance with the spare sites disposal rule.

## **20) Allotment of Civic Amenity Site-Lease value collection**

The following Civic Amenity Site has been allotted and lease value collected and deposited during the current year by Mangalore Urban Development Authority.

S NO	NAME OF LAYOUT	ALLOTEE ORGANIZATION	LEASE AMOUNT	COLLECTION TILL DATE	CURRENT YEAR COLLECTINS	Total	OUTSTANDING
1	KUNJATHABAIL	President,Mogaveera Managing Board	5063000.00	3025200.00	500000.00	3525200.00	1537800.00

Among the civil amenities allocated by the Mangalore Urban Development Authority, the following institutions are in arrears. The President, The Mogaveera Administrative Board has been granted 41.5 cents of land in Kunjathbail(Manmohanmalli) as per the site allocation resolution of the Civil Amenities Site Allotment meeting of the Urban Development Authority on 29-08-2015.

1) Mr Yatish Baikampadi President Mogaveera Managing Board D.K. District Branch, Sri Tara Towers, Surathkal Mangalore has agreed to pay the total lease amount of Rs.5063000.00 in 5 annual instalments as per the agreement made with the Urban Development Authority of Mangalore on 29-03-2016; towards Site No.2 (41.50 cents) private layout in Kunjathbail Village Site No. 58/1(P). As of 18-02-2020, an installment amount of Rs.3525200.00 has been paid and remaining amount of Rs.1537800.00 is in arrears. Interest would have to be paid at the rate of 18 % if it was paid before 18-02-2020 and with interest at 18 % of the amount after 18-02-2020. The details of the amount paid up to now are as follows.

	DATE	AMOUNT
1 <sup>st</sup> Instalment	29-03-2017	1012600.00
2 <sup>nd</sup> Instalment	09-06-2017	500000.00
3 <sup>rd</sup> Instalment	17-03-2017	512600.00
4 <sup>th</sup> Instalment	10-01-2018	500000.00
5 <sup>th</sup> Instalment	27-02-2019	500000.00
6 <sup>th</sup> Instalment	18-02-2020	500000.00
	Total	3525200.00

The Advance deposit amount paid by the said organisation of ` .506300.00 will have to be adjusted in the last instalment. As mentioned above, the said organisation will have to pay the full amount in 4 installments and pay the same by 31-03-2020. Payment of Rs.3525200.00 has been done so far. And as a rule, interest amounting to about ` .276696.00 per year will have to be recovered at 18 per cent per annum on an amount ` 1537800.00 totalling to ` 1814496.00. However, any kind of action on

this issue has not been taken by The Urban Development Authority. Therefore, take appropriate action and recover the balance of amount and interest and report to the audit.

2) Suvarna Karnataka Service Organization has been allotted 9.80 cents civil amenities layout in the village of Kunjathbail under the civilian facility at a cost of Rs.5063000.00. The organisation is currently allowed to pay the amount in 5 installments. As per minutes of Civil Amenities Layout allocation and allotment Posted on 29-08-2015, the said organisation has the option to pay interest free till 15-12-2015. It would have to pay 18 per cent interest on the remaining balance. Currently, the company has paid the instalment of ₹.3525200.00 in 2019-20. His due for the year end is ₹.956480.00 and action is required in this regard.

3) As per the Mangalore Urban Development Authority Civil Amenities Layout Apporval Letter dated as 03-03-2017, Site No.97/7 measuring 49.46 cents area (Agri Gold) Seetharam Rao Private Layout has been given on lease for ₹.9223750.00 for Expansion of a Hostel Building to Isamma Ahamed Bhava Haji Memorial Trust, Kotekar, Mangalore. If the lease amount is paid in five annual instalments as per lease terms, the interest rate will be 12 per cent and the interest rate for the sixth and subsequent instalments will be 18 per cent if the lease is paid in excess of five annual instalments. Currently, only one instalment (₹.1864750.00) has been paid in 2017-18. There is still pending payment of ₹.6526625.00, so action needs to be taken for the year 2018-19 towards recovery of annual instalment of ₹.1864750.00 plus 12% interest at ₹.1006965.00 with 3 years interest of ₹.3020895.00 and submit to the audit.

**The following Civil Amenity sites have been allotted and lease values fixed by the Mangalore Urban Development Authority and the collection details.**

S NO	NAME OF LAYOUT	ALLOTEE ORGANIZATION	LEASE AMOUNT	COLLECTION TILL DATE	CURRENT YEAR COLLECTINS	OUTSTANDING
1	KUNJATHABAIL	MOGAVEERA SANGHA	5063000.00	3025200.00	500000.00	1537800.00
2	KUNJATHABAIL	SUVARNA KARNATAKA SEVA SANGHA	1195600.00	239120.00	-	956480.00
3	PADAVU, SHAKTHIN AGAR	MESCOM	3600000.00	3600000.00	-	-
4	CLASSIC LAYOUT	MESCOM	799000.00	7990000.00	-	-
5	KUDUPU KHB LAYOUT	BYARI SAHITHYA ACADEMY	3357100.00	3357100.00	-	-
6	CNC PROJECTS KAVOOR	DISTRICT MINORITY WELFARE ASSOCIATION	1541280.00	1541280.00	-	-
7	CNC PROJECTS KAVOOR	SCHEDULED TRIBES DEVELOPMENT DEPARTMENT	8186890.00	8186890.00	-	-
8	TALAPADY (AGRIGO)	AISAMMA AHMED	9323750.00	2797125.00	-	6526625.00

	LD)	HAJJI MEMORIAL TRUST				
9	LAWRENCE MENDONCA	POLICE COMMISSIONER, MANGALORE TOWN	1349425.00	1349425.00	-	-
10	SOMNATHA NAGARA	POLICE COMMISSIONER MANGALORE TOWN	6030500.00	6030500.00	-	-
11	BUILDERS KONAJE	DISTRICT COMMISSIONER, BACKWARD CLASSES WELFARE DEPARTMENT	7475145.00	7475145.00	-	-
12	MALAVOOR, KATIPALLA	DISTRICT COMMISSIONER, BACKWARD CLASSES WELFARE DEPARTMENT	6967580.00	6967580.00	-	-
13	VARIJA SHETTY, KOTEKAR	DISTRICT COMMISSIONER, BACKWARD CLASSES WELFARE DEPARTMENT	4617665.00	4617665.00	-	-
14	KHB KUDUPU	DISTRICT COMMISSIONER, BACKWARD CLASSES WELFARE DEPARTMENT	9589305.00	9589305.00	-	-
15	VIJAYA MANGALA	DISTRICT COMMISSIONER, BACKWARD CLASSES WELFARE DEPARTMENT	9368310.00	9368310.00	-	-
16	ROHAN MONTERIO	DISTRICT COMMISSIONER, BACKWARD CLASSES WELFARE DEPARTMENT	3181750.00	3181750.00	-	-
17	SOMNATH NAGARA	DISTRICT COMMISSIONER, BACKWARD CLASSES WELFARE DEPARTMENT	6030500.00	6030500.00	-	-
	TOTAL:		94867800.00	85346895.00	500000.00	9020905.00

## **21) Civil Amenities Site Allotment**

Mangalore Urban Development Authority allots sites from private layouts(Reserved) for Civil Amenities like Educational/Art/Cultural/Hostel/Training and other such public interest. This allotment would be collected from such Civil Organisation. The allotment is for a period of 30 years, and the value of the lease is paid by the such Civil Organisations. Accordingly, in current year; from 20 such private layouts, sites are pending to be allotted for the above purposes as informed to the audit. Details are in Annexure 4.

## **22(1) Pension and leave salary remittance to Government in respect of officers and staff working on deputation**

As per Rule 426 of Karnataka Civil Service Rules 1958, pension amount of ` 401687.00 and leave salary amount of ` 534935.00 in respect of officers and staff working on deputation in Mangalore Urban Development Authority for the year 2019-20 needs to be remitted and details to be send to the correspondent Bangalore.

S NO	NAME OF OFFICER / STAFF	DEPARTMENT	PENSION AMOUNT	LEAVE SALARY/WAGES
1	ShriShrikanthRao K, Commissioner	Karnataka State Audit and Accounting Department	NPS	61697.00
2.	Shri G. Venugopal, City Planning Staff	City and Country Planning department	124900.00	109912.00
3.	Shri Raghu G.R, Assistant Executive Engineer	City and Country Planning department	NPS	11113.00
4	Shri Vishwanath Shetty, Audit officer	Karnataka State Audit and Account Department	28551.00	25126.00
5.	Shri A.B. Guruprasad, City Planner	City and Country Planning Department	NPS	64486.00
6	ShrimathiAarthiAnevekar, Junior Engineer	Public Works Department	23780.00	20926.00
7	Shri Akbar Basha Attar, Junior Engineer	Public Works Department	80225.00	70598.00
8	ShriSooryanarayanaRao, First Grade Assistant	Revenue Department	67950.00	59796.00
9	Shri Mohammed Muneer, Revenue Inspector	Revenue Department	45525.00	40062.00
10	Shri A M Prasanna Kumar, Surveyor	Survey Department	30756.00	27065.00
11	Shri Kiran Kumar, City Planning Assistant	City and Country Planning Department	NPS	44154.00
		TOTAL:	401687.00	534935.00

The pension and leave salary of the officer and staff members for the year 2018-19 has been paid through the Government Account title as shown below.

S NO	OFFICER/STAFF NAME	DEPARTMENT	PENSION AMOUNT	LEAVE SALARY/WAGES
1		Karnataka State Audit and		



	ShriShrikanthRao, Commissioner	Accounting Department	NPS	84933.00
2.	Shri K C Ramesh, City Planner	City and Country Planning Department	78966.00	69490.00
3.	Shri Manohar. P Kalasa, Assistant Executive Engineer	Public Works Department	39776.00	35003.00
4.	Shri Vishwanath Shetty, Audit officer	Karnataka State Audit and Account Department	88825.00	78166.00
5.	Shri Mohammed Muneer, Revenue Inspector	Revenue Department	42450.00	37356.00
6.	Shri Akbar Basha Attar, Junior Engineer	Public Works Department	75225.00	66198.00
7.	ShriSooryanarayanaRao, First Grade Assistant	Revenue Department	67950.00	59796.00
8.	Shri A M Prasanna Kumar, Surveyor	Survey Department	13465.00	11849.00
9.	Shri A.B. Guruprasad, City Planner	City and Country Planning Department	NPS	66198.00
10.	Shri Kiran Kumar, City Planning Assistant	City and Country Planning Department	NPS	28368.00
11.	Dr. Bhaskar N, Commissioner	Personal and Administrative Reform Department	NPS	14855.00
		<b>Total</b>	<b>406657.00</b>	<b>552212.00</b>

The pension amount of the above officer/ staff members is ` 406657.00 has been remitted through Vijay Bank Ashoknagar Branch (D.D No. 030060 Dated 22-08-2019) and the leave salary is ` 552212.00 is also remitted through Vijay Bank Ashoknagar Branch (D.D No. 030061 Dated 22-08-2019). But The General Secretary, Bangalore has deposited ` .552212.00 through D.D for the Leave Salary/Wages on the letter dated 21-10-2019. But the Leave salary/wages of 552212 remitted via DD has not been possible to be encashed as per the letter of mahalekhalakru, Bengaluru dated 21-10-2019 and hence dd is returned with advice to deposit the same amount via treasury 2 challan. So it is advised to deposit the said amount via Treasury 2 Challan and give details for audit

**22(2)Leave Wages of officer/Staff working on deputation not recovered from the department**

As per Rule 437 of Karnataka Civil Service Rules 1958, Leave wages made for the following employees/ Officer working on deputation in Urban Development Authority needs to be recovered from the concerned department.

S. No	Staff/Leave Details	Amount	Home Department
1.	ShriShrikanthRao,Commissioner Ch.No:39100-49980Accounts Department, Bengaluru	49980.00	Karnataka State Audit and
2.	Shri A.B. Guruprasad, City Planner, 25075-32133	32133.00	City and Rural Planning Department
3.	ShriSooryanarayanaRao, 22650	29022.00	Revenue Department
4.	Shri Mohammed Muneer, Revenue Inspector 15175	19510.00	Revenue Department
5.	Shri Akbar Basha Attar,  Junior Engineer 26950-34494	34494.00	Public Works Department
<b>Total</b>		<b>165139.00</b>	

**23) Salary/ Wages for provisional/ contractual basis- not approved**

The following contractual employees have been paid salary of ` 415800.00 for the year 2019-2020. However, no approval has been obtained from the Government in paying salary to the employees. Therefore, till approval is obtained and produced before audit, the salary and allowances paid of Rs. 415800.00 will be kept in objection.

S. No	Name/ Position	Month	Amount
1.	ShrimathiYashoda,	3/2019	37877.00
	Typist / steno	4/2019	38733.00
	(Retired on 30-04-2019)Allowances		2568.00
<b>Total</b>			<b>79178.00</b>
2.	Shri Herald Devi Prasad,	3/2019	26361.00
	Driver	4/2019	27150.00
		5/201	27150.00
		6/2019	27150.00
		7/2019	27150.00
		8/2019	27150.00
		9/2019	27150.00
		10/2019	28167.00

11/2019	28167.00
12/2019	28167.00
01/2020	28167.00
02/2020	28167.00
Allowances	6526.00
<b>Total</b>	<b>336622.00</b>

#### Summary

(1)	79178.00
(2)	<u>336622.00</u>
<b>Total</b>	<b><u>415800.00</u></b>

#### **24) Pension and Family pension**

To facilitate Pension and Family pension; Approval was made under Mangalore Urban Development Authority Service. Expenditure-Regulation 2014, Notification MUDA IST01:13-14: 25-10-2014, published in official gazette dated 27-11-2014. Accordingly, provision was made for applicability of sub rules 1973 and 78 of Karnataka Service Rules(Salary, Pension,Family Pension Rules). The Authority itself has to bear the salary, Pension and Gratuity. For the current period, the following retired employees, Relatives of deceased employees have been disbursed pension and family pension.

S.No	Name	Amount remitted during the period	
		<u>Pension</u>	<u>Family Pension</u>
1.	ShriSadashiva	19849.00 20376.00 21284.00	-
2.	Late K. Kusumakar'sWife ShrimathiHarinakshi	-	8819.00 9053.00 9456.00
3.	Late. K. Suresh's Wife ShrimathiJayanthi	-	8819.00 9053.00 9456.00
4.	Late Upendra's Wife ShrimathiShashikala	-	8819.00 9053.00 9456.00
5.	Late Victor D Souza's Wife Shrimathi Jacinta D Souza	-	9819.00 9053.00 9456.00
6.	Shrimathi Praphulla Kamath	20916.00 21312.00	-
7.	Shri Krishna Kumar Kamath	18265.00 19079.00	-
8.	Shri Mohan Kumar	23693.00 24749.00	-

**List of outstanding Gratuity and Pension/Family Pension**

S.NO	Name	Subsidy	Converted Pension	Pension	Family Pension	Total
1	Late Victor Dsouza's Wife ShrimathiJacintha D Souza	-	-	-	110417.00	110417.00
2	Late K. Kusumakar's Wife ShrimathiHarinakshi	-	-	-	110417.00	110417.00
3	Late K. Suresh's Wife ShrimathiJayanthi	-	-	-	110417.00	110417.00
4	Late Upendra's Wife ShrimathiShashikala	-	-	-	110417.00	110417.00
5	Smt. PraphullaKamath, Retired Typist	-	-	255348.00	-	255348.00
6	ShriSadashiva	-	-	250923.00	-	250923.00
7	Shri Krishna Kumar Kamath Group D	-	-	224880.00	-	224880.00
8	Shri Mohan Kumar	667400.00	873011.00	148498.00	-	1688909.00
	<b>Total</b>	667400.00	873011.00	879649.00	441668.00	2861728.00

It is suggested to open a separate bank account and deal with the pension and family pension business.

**25) Scale Register**

The details of all the posts active in Mangalore Urban Development Authority along with the orders for their creations and details are recorded in Scale Register and produced for audit. The details of Grade 1 to 9 post seen in Schedule 4 of Mangalore Urban Development(Circle and appointment) Rules 1999 and additional 6 posts created as per Order No dated 08-08-2013 of(Government Controlled) Chief Executive Officer, Urban Development Department, Bangalore has been produced.

**26)Legal Consultant Charges-Suit filed register is not maintained**

The Authority has paid legal counsel costs of ` .373310.00 for attorneys for various litigation cases in 2019-20. No information has been provided regarding the approval for the payment of the fees by the Authority and no confirmation provided as to whether the rates are as per the government approved rates and the details of these cases have not been filed in the suit filed register and the same not provided for audit.The legal advisory costs of up to ` .373310.00 is objected to address these shortcomings.

Voucher No./Date	Amount	Details
22/24-04-2019	20000.00	Shri Harish Bhandary, Lawyer, File not presented

86/06-07-2019	40000.00	Shri Harish Bhandary, Lawyer, File not presented
129/03-08-2019	5000.00	Shri Balakrishna Prabhu, Lawyer, 1103/2019, CC.No: 387/18-19
131/05-08-2019	115000.00	Shri Vishwanath Bhandarkar, SLPC No: 21396/2013
147/17-08-2019	23000.00 23000.00	Shri Harish Bhandary, Lawyer, WP10031/2016 Shri Harish Bhandary, Lawyer, 6082/2016
148/19-08-2019	25810.00	Dr. Balakrishna Prabhu, Lawyer, WP57241/18 LAC-6/2011, O.S. No: 510/2014
165/05-09-2019	23000.00	Shri Harish Bhandary, Lawyer, WA7017/2017
198/05-10-2019	10000.00	Dr. Balakrishna Prabhu, Lawyer, UP38687/2019
214/21-10-2019	17500.00	Dr. Balakrishna Prabhu, Lawyer, WP43284/2019 WP47173/2019
286/16-12-2019	5000.00	Dr. Balakrishna Prabhu, Lawyer, WP28651/2018
295/24-12-2019	23000.00	Shri Harish Bhandary WP38687/2019
321/14-01-2020	10000.00	Dr. G. Balakrishna Prabhu, Lawyer, WP4249/2019 WP43792/2019
361/12-02-2020	23000.00	Shri Harish Bhandary, WP5724/2018
363/12-02-2020	10000.00	Dr. G. Balakrishna Prabhu, WP51555/2019
<b>Total</b>	<b>373310.00</b>	

**27)The following shortcomings have been observed in the works undertaken in the year 2019-20.**

Name of work: Jungle clearance work at cheliyar layout (in Survey No: 12/3, 12/6, 12/8, 12/9, 12/2, 12/1, 9/25B, 9/25A)in Mangalore T.Q. (Sub.Est.No -3)

Ag.No: Muda/J.E (2)2018-19 Con: Sri Jasbiruddin M.K.

**Voids Recovery has not been done:**

- 1) The Jungle Clearance work was performed in the running projects. In toto 30% voids Qty deduction has not been done.

Total volume of bill payment	Non-quarantined volume	Paid Rate	Additional Payment Charges
31195.00 Sqm 30% voids (-) <u>9359.00 Sqm</u> <u>21836.00</u>	9359 Sqm * 17.73		165935.00

Measuring Book No.: 150/Pg – 12

- 2) Payment of additional volume over the approved contract:

Item No.	Tender Volume	Bill Payment Volume	For Additional Payment Charges	Rate
KSRRB 200-9 Clearing & Grubbing	29710.00	31195.28		1485.28 X 17.73 26334.00

The additional payment done in the order (1) and (2) of the above works is ₹.192269.00 has been advised to recover from the relevant contractor and instructed to deposit the same under the relevant account titles/codes.

**28)Voids Qty has not been deducted.**

- 1) Name of Work : Jungle Clearance Work at Cheliyar Layout (in Survey No: 1/50, 9/49, 9/37A) in Mangalore T.Q.

Ag.No: Muda/J..E(2)2018-19 Dated: 22-10-2019

Contractors :Shri A.K. Jashbiruddin

Total Payment of Bill Volume	Non – Quarantined Volume	Payment Rate	For Additional Payment Charges
29898.00 Sqm 30% voids (-) <u>8969.00 Sqm</u> <u>20929.00</u>	8969.00X 17.73		159020.00

Measuring Book No.: 150/Pg – 6

- 2) Name of Work : Jungle Clearance work at Cheliyar Layout ( in Survey No: 1/50,9/49 & 9/37A) in Mangalore T.Q. (Sub.Est.No: 2)

Total Payment of Bill Volume	Non – Quarantined	Payment Rate	For Additional Payment Charges
------------------------------	-------------------	--------------	--------------------------------

	Volume		
29874.00 Sqm 30%voids (-) <u>8962.00</u> Sqm <u>20912.00</u>		8962.00 X 17.63	158000.00

Measuring Book No.: 150/Pg – 9

The additional payment done in the order (1) and (2) of the above works is ` .317020.00 has been advised to recover from the relevant contractor and instructed to deposit the same under the relevant account titles/codes.

**29) Name of Work :** Residential Layout proposed to develop in Survey No: 85/5(p)ect. At Konaje Village in Mangalore T.Q.

Ag.No:UDD/2018-19/work indent No.622/Dated: 02-03-2019

Contractor – Shri Shamim

1<sup>st</sup> & Part Bill

Additional Payment for the Bill:

Item No.	Tender Rate	Payment Rate	Additional Rate	Payment Volume	For Additional Payment Charges
1	92.29	92.85	0.56 X 29126.00cum		16311.00

**30) In respect of recovery of additional payment/low royalty deduction/penalty for period extension as per contract of the works mentioned below; performed by contractor Shree Ajmal Habeeb**

Name of Work: Impts. of bailadi tank at padil Mangalore

Ag.No: UDD/2017-18/M.T/work indent No.302

1) Low deduction of Royalty:

Payment Bill	Equipment	Rate to be deducted	Completed	Low Rate	Volume	For the difference Amount
1 <sup>st</sup> & Part Bill	Sage Stone	158.00	108.00	50.00 X 95.06		4753.00
2 <sup>nd</sup> & Part Bill	Sage Stone	158.00	108.00	50.00 X 66.86		3343.00
3 <sup>rd</sup> &	Sage Stone	158.00	108.00	50.00 X 44.50		2225.00

Part Bill					
4 <sup>th</sup> & Final Bill	Sage Stone	158.00	108.00	50.00 X 37.49	1875.00
<b>Total</b>					<b>12196.00</b>

2) Payment towards additional volume :

Item No.	Tender Volume	Bill Volume	Additional Volume	Rate	For Additional Payment Charges
21	7056.00 Sqm	7093.13	40.13 X	91.73	3681.00
27	694.00 Sqm	702.20	8.20 X	177.58	1456.00
			<b>Total</b>		<b>5137.00</b>

The additional payment done in the order (1) and (2) of the above works is ₹.17333.00 has been advised to recover from the relevant contractor and instructed to deposit the same under the relevant account heads/codes.

3) Time Extension is not approved :

To complete the above work mentioned, 3 months of time has been provided as per the agreement. Accordingly the Contractor has been ordered.

Starting Date 02-01-2019

Date of Completion of Contract 01-04-2019

Actually Completed Date on 21-01-2020 . So calculating the days 02-04-2019 to 21-01-2020(Total 295)shows 295 additional days.While remitting the final bill, no calculation of penalty towards additional days of 295 days has been made and recovered

As per rules, the penalty should be recovered from the concerned contractor and deposited under the relevant accounting heads

**31) In the works shown below, no deduction made towards Income Tax / Labour Welfare Fund / Contractor Welfare Fund**

1) Name of Work : Repairs to Toilet at ACB office 2<sup>nd</sup> floor Muda Office Building Urwa Store in Mangalore T.Q.

Contractor: M/s Pinto Electricals & Plumbing

Total Bill Amount ₹. 24627.00



Income Tax 2%	₹. 492.00
Labour Welfare Fund	₹. 246.00
Contractor's Welfare Fund	₹. <u>25.00</u>
Total	₹. <u>763.00</u>

2) Name of Work: Electrical repair and maintenance works at Muda Office Building  
Urwa Store Mangalore T.Q.

Contractor: Shri K. Venugopal Shetty

Total Bill Amount	₹. 47732.00
Income Tax	₹. 477.00
Labour Welfare Fund	₹. 477.00
Contractor's Welfare Fund	₹. <u>48.00</u>
Total	₹. <u>1002.00</u>

Non - deducted amounts of Income Tax, Labour Welfare Fund and Contractor's Welfare Fund of Serial No. (1) & (2) is ₹. 1765.00 and the same needs to be recovered from relevant Contractors and deposited under the relevant accounting heads

### **32) Drawbacks found during the inspection of the detailed deductions of the revenue**

#### **from the layouts / buildings:**

##### 1) Shortfall in recovery from Lake Development Fee:

Regarding Single Site Sanction given for Mangalore Taluk Belma Village Site No: 45/3 of 10 cents

Collection to be made		Collection made	Amount to be recovered
Rate	Cents		
610 X 10 =	₹. 6100.00	3050.00	3050.00

##### 2) Shortfall in deduction from Lake Development Fee:

Regarding approval of consolidation of residential areas totalling 7.75 cents in Mangalore Taluk Bajal Village Site No: 71/3 E1(P-1) and 71/3 E-1(P-2)

Collection to be made		Collection made	Amount indicated for Collection
Rate	Cents		
610 X 7.75 = ₹.4728.00		2290.00	2438.00

3) No fees deducted from Lake Development Fee:

Regarding approval of subdivision of 17.60 cents of residential land in Mangalore Taluk Kuttethuru Village Site No: 165/1B3(P) and 165/1 B4(P)

Collection to be made		Collection made	Amount indicated for Collection
Rate	Cents		
610 X 17.60 = ₹.10736.00		Not Done	10736.00

The lake development fee of Serial Nos. (1),(2) and (3) is ₹.16224 is to be recovered from the concerned person and deposited under the relevant accounting heads

**33) Discrepancies in Betterment fees**

As per Rule 18 of Karnataka Town and country Planning Act 1961, when applying for conversion with Urban Development Authority and when approving, the Urban Development Authority has to collect Betterment fees as per norms and 1/3<sup>rd</sup> portion of the profit element needs to be collected as betterment fees. But in this current period, no collection has been made in this format. Because of non collection of betterment fees as per norms in the current period, there is a loss to the Urban Development Authority. There will be no shortage of funds for implementing master plan of Authority, if betterment fees are collected as per the norms. This is the opinion of Audit. So it is instructed to take proper administrative action. It is instructed to collect betterment fees from land developers and it is found that there are many commercial complexes and residential buildings constructed. Betterment fees on the basis of F.A.R (Floor Area Ratio) are not collected from the same. In this regard, it is informed to take steps and collect from the concerned builders and produce details for audit.

**34) Asset Register – Not Managed:**

Through the Authority has maintained Fixed assets and movable asset register, documentation is not comprehensive. During the course of audit; details of fixed assets has found to be computerised and certified copy of register is maintained and produced. In respect of movable fixed assets, details need to be properly documented and proper register needs to be maintained. In the statement submitted for audit, only details of layout developed by Mangalore Urban Development Authority is recorded. Private layouts that are auctioned and allotted are not the property of the Authority. The Civil Amenities sites are allotted to organizations for lease value and hence in respect of these sites, full details of Mangalore Urban Authority building, Land and other immovable property should be documents, verified and register produced for audit.

### 35) Balance Sheet (Assets, Liability)

The Assets & Liability position of the Mangalore Urban Development Authority as on 31-3-2020 is as below & the assets are more than liabilities by Rs. 131856234.00 & hence the financial position is excellent. Steps are called for to avoid unnecessary expenditure & collect rent receivable & make the financial position still better. In addition to that, the Authority has not prepared Balance Sheet & produced for audit. It is informed to take account in that regard.

S.No.	Liability	Amount	S.No.	Asset	Amount
1.	Security Deposit	133263.00	1.	Advances	6132877.00
2.	E.M.D	1914935.00	2.	Premium FAR FD	8579536.00
3.	Works E.M.D	113388.00	3.	Investments (Reservation Fees)FD	508383643.00
4.	Town Development Fees Payable	609134.00	4.	Lake Development Fees FD	147487660.00
5.	Reservation Fees	563493598.00	5.	Common Fund - FD	29894779.00
6.	Sewage Development Fees Payable	88753.00	6.	Rent Receivable	296726.00
7.	Audit Fees	4074279.00	7.	Loan Interest Accrued	30605000.00
8.	Lake Development Fees	171744404.00		Closing Balance	
9.	Loan taken for the creation of Urva Market Complex Structure	37176000.00		<u>Common Fund/General Reserve</u> Vijaya Bank A/c 12752	118916700.00
				HDFC Bank, M.G. Road, Mangalore A/c 3302	2220556.00
	Assets in Excess of Liabilities	131856234.00		Corporation Bank 43820(Reservation Fees)	3236137.00
				Sewage Development Fees Vijaya Bank 12975	3048057.00
				Vijaya Bank Ashoknagar 1001225(Reservation Fees)	9424821.00
				IDBI A/c 10900 (Reservation Fees)	708964.00
				Akram-Sakram Fees (Corporation Bank A/c 40738)	517396.00
				Vijaya Bank Ashoknagar A/c 12752 (Reservation Fees)	41740023.00
				Lake Development Fees(Syndicate Bank 0288214000035)	11113.00
	<b>TOTAL</b>	<b>911203988.00</b>		<b>TOTAL</b>	<b>911203988.00</b>

### **36)Outstanding Audit Fees:**

Audit Fees for the year 2019-20 for Mangalore Urban Development Authority on its transactions is calculated at Rs. 0.20 Paise for every Rs. 100. On receipt of this report, Audit Fees of Rs. 4074279.00 to be deposited the following Account Codes - 0070 - Other Administrative Services, 60 - Other Services, 110 – Government Audit Fees, 001 – Audit Fees & the challan details to be sent to audit fees. The total Audit Fees pending to be remitted to the Authority is as below & the calculation details is given in Annexure 4 of the report.

### **SUMMARY**

Opening Balance	3643159.00
Outstanding – 2019-2020	462360.00
Total	4105519.00
Remitted in 2019-20	-
<b>Outstanding: 31-03-2020</b>	<b>4105519.00</b>

### **37) Audit Opinion**

It is opined that in spite of serious shortcoming in maintenance of books of accounts produced for audit for the year 2019-20, there is reasonable satisfaction.

It is informed to submit a comprehensive compliance report for earlier years pending objections & recovery issues along with proper documents. Budgets should be prepared with realistic figures as a basis. Reason being wide gap found in budgeted income (₹. 676679000.00) and expenses (₹.682797000.00) with the actuals (₹. 173231948.00 and ₹. 116130599.00) & hence reasonableness of budget is not there. So, Attention should be given to prepare budgets keeping in mind the current position & trends. Advances Amount pending of ₹. 6132877.00 needs to be sorted out at the earliest. Immediate Steps to be taken for adjustment or recovery of 30605000.00 loan made by authority Steps for refund/adjustment of Town development Fees amount of 609134.00 to be taken. Steps to be taken for remitting the amount due of ₹. 88753.00 to Sewage Development Board.

Quick action be taken for collection of ₹. 1279880.00 in respect of Site/Layout allotment. Steps to be taken to recover and deposit in the account of the Authority, the amount of ₹. 9020905.00 in respect of lease of Civil Amenity Sites. It is instructed to recover the leave salary/wages of officers & staff working on deputation with the authority; from the concerned department on time & deposit it in the accounts. It is instructed to obtain approval order from appropriate authority for ₹. 415800.00 amounts paid to contractual employees. It is instructed to keep deposits with nationalized banks providing competitive interest rates; of amounts lying with the authority. There is a loss caused to the authority on account of non recovery of betterment fees which as per Rule 18 of Karnataka Town & Country Planning Act 1961 & while giving approval for land conversion by authority u/s 14A,14B,15/17; Should be at least 1/3<sup>rd</sup> of the concerned land/markets marked profits. So, it is instructed to recover the shortfall in the interest & betterment Fees from the concerned. The Authority should record the details of movable, immovable properties in the register,

certify & maintain it properly. The inoperative bank accounts should be closed. The balance interest amount should be transferred/deposited in Authority accounts.

As the Karnataka Urban Development Authority did not prepare and present the annual accounts in accordance with section 48 of the Karnataka Urban Development Authority Act 1987, it is impossible to certify the income and expenditure account under audit for the reporting year. Therefore prepare annual accounts immediately as per section 48 of the above act and provide for audit. Until then, financial transactions in the reporting year are considered Provisional.

Signed  
Joint Director  
Local Audit Wing,  
Mangalore

ಅನುಬಂಧ - 1

ಮಂಗಳೂರು ನಗರಾಭಿವೃದ್ಧಿ ಪ್ರಾಧಿಕಾರದ 2019-20 ನೇ ಸಾಲಿನಲ್ಲಿ ತೀರುವಳಿಯಾದ ಪಾರಾಗಳು.

ವರ್ಷ	ಪಾರಾ ನಂಟು	ಆಕ್ಷೇಪಣೆ	ವಸೂಲಾತಿ	ಪಾರಾ ತೀರುವಳಿ ಆದೇಶ ನಂಟು
- ನದಾರದು -				

ಜಂಟಿ ನಿರ್ದೇಶಕರು  
ಸ್ಥಳೀಯ ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ವರ್ತುಲ  
ಮಂಗಳೂರು

### **Annexure -1 (A) (Para 4)**

Details of pending amount, objections and defects of recovery of  
Mangalore Urban Development Authority for the ending of year 2018-19

Year	Para Number	Objection Amount	Collection Amount
25-05-88 ರಿಂದ 31-03-89	36(ಎ), 8, 19(ಎ), 12. 13, 14, 16, 20, 24, 26, 32, 33, 34, 37, 38	–	–
	16	–	687.50
	21	2100.00	533.50
	22	1626.00	–
	23	21088.20	–
	25	12243.00	–
	27	35683.00	–
	29	10800.00	–
	35	–	2388.35
<b>Total</b>	<b>23</b>	<b>83540.20</b>	<b>3609.35</b>
1989-90	3, 7, 10, 11, 13, 14, 17, 18, 19, 24, 42, 47, 43, 33	–	–
	25	–	300.00
	29	331950.00	–
	30	279850.00	–
	32	75000.00	–
	35	7739.00	–
	36	–	1047.00
	37	–	11668.00
	44	5500.00	–
<b>Total</b>	<b>22</b>	<b>700039.80</b>	<b>13015.00</b>
1990-91	6(6), 15, 16, 17, 30, 40, 44,	–	–
	6(ಈ)	205314.00	–
	25(ಭಾಗ 1)	–	90.00
	24	–	4.65
	27	–	190.00
	29	5895.00	–
	32	5945.15	–
	36	1251.00	–
	39	36119.00	–

Total	15	254524.15	284.65
1991–92	28, 3, 8, 12, 15, 16, 7	–	–
	10	12915.00	–
	19	–	680.00
	23	–	718.00
	24	–	3350.00
	25	–	4788.00
	27	–	45.00
	29	72035.00	–
	30	5750.00	–
	32	14853.25	–
	33	–	959.14
	36	–	–
	37	4960.48	–
	39	12238.90	–
	40	52070.40	–
Total	21	174823.03	10540.14
1992–93	37(6)(ဗ)(10), 11, 12(ဗ), 13(30)	–	–
	14	–	5000.00
	16(ဗ)	–	1040.00
	16(ဗ)	40.00	–
	17	1019.00	–
	18	3835.00	–
	22	115403.00	–
	26	–	1060.00
	27	47948.25	–
	31	57758.00	16115.00
	32	–	2871.00
Total	16	226003.25	26086.00
1993–94	9, 10, 11	–	–
	17	–	129210.00
	18	–	3034.18
	21	–	–
	23	104614.00	–
	24(ဗ)	4287.00	



	24(ဗ)	5076.40	–
	26	–	308.30
	28	–	2262.42
	29	19095.00	585.10
	30	34157.10	800.30
	31	5791.25	–
	32	–	665.00
	33	–	2078.65
	34	–	140.85
	35	5043.31	–
	40	9923.00	–
	41	–	904073.15
	44	1415534.45	279253.72 46910.17
	45	–	6960.00
	48	40396.00	–
	49	85141.00	–
	50	116641.00	–
<b>Total</b>	<b>25</b>	<b>1845699.51</b>	<b>1376281.74</b>
1994–95	9, 13, 16, 17, 18, 31, 33, 37	–	–
	21	–	2170812.00
	22	–	16620.32
	23	210643.00	–
	24	–	115.00
	26	23562.20	–
	25	176746.00	–
	27	540.13	–
	28	65329.00	–
	30	17537.00	10960.00
	32	3320866.00	–
	35	278481.00	–
	36	25870.00	5386.25
	38	857686.0	244334.67
<b>Total</b>	<b>21</b>	<b>4977260.33</b>	<b>2448228.24</b>
1995–96	8, 14, 32, 40, 46(1), 52, 53(1) 53(2)	–	–

	23	225561.00	–
	24	27161.00	–
	25	1000.00	–
	26	3500.00	–
	28	130868.00	–
	30	–	4000000.00
	31	–	2007116.00
	34	–	65436.00
	35	–	69500.00
	36(ဗ)	–	18681.00
	36(ခ)	–	16484.00
	37	–	152880.00
	38	–	170232.00
	39	–	12745.00
	41	38910.00	–
	42	21437.00	–
	43	1230266.00	–
	44	700000.00	–
	45	36500.00	–
	46(2)(3)	49029.00	–
	48	634300.00	3200.00
	47	–	600324.00
	49	430480.00	–
	50	100700.00	–
	51(2)	79912.00	–
<b>Total</b>	<b>33</b>	<b>3709624.00</b>	<b>7116598.00</b>
1996–97	5, 8(ဗ), 9, 10(1), 13, 14, 15	–	–
	18	1628000.00	–
	19	129700.00	–
	20	9200.00	–
	21(ဗ)	–	1600.00
	21(ဗ)	–	5835.00
	22	61462.00	–
	23	26800.00	–
	24	–	11842.00

	25	–	456650.00
	27	265370.00	–
	29	17471.00	–
	30	4524.00	–
	31	2622417.00	–
	32	1275704.00	–
	33	–	44221.20
	34	2972869.00	–
	35	15029.00	–
<b>Total</b>	<b>24</b>	<b>9028546.00</b>	<b>520148.10</b>
1997–98	5, 6, 10, 12, 14, 15, 21, 22, 23, 24, 31, 34	–	–
	13	267145.00	–
	17	5581.00	–
	18	–	729.00
	25	–	277651.00
	28	2437.00	–
	29	108993.00	–
	30	128170.00	–
	32	146345.00	
	33	600000.00	–
	35	5594.00	–
	36	1248178.00	–
	37	–	782725.00
	37(ခ)	–	282307.00
	38	448928.00	–
	39	–	–
	40	600000.00	–
	41	1200527.00	–
	43	–	–
<b>Total</b>	<b>30</b>	<b>4761898.00</b>	<b>1343412.00</b>
1998–99	4, 8, 9, 12, 13, 14(ခ), 14(လ), 15, 16, 17, 18, 23, 28, 29, 30, 31, 32, 33(ဗ), 40, 41, 47(1), 47(5), 47(6)(2), 47(7), 47(8), 47(9), 47(10)	–	–
	20	262835.00	–

	24	–	31.00
	25(ဗ)	–	85.00
	33(ဗ)	–	496024.00
	34	1586776.00	–
	35	10000.00	2250.00
	36	1500000.00	–
	37	153319.00	–
	38	30950.00	–
	39	61967.00	–
	42	947723.00	–
	43	265000.00	–
	44	613628.00	–
	45	–	10117.00
	46	4669045.00	–
	47(2)	–	71033.00
	47(3)	1746488.00	–
	47(4)	103833.00	–
	47(6)	300756.00	–
<b>Total</b>	<b>46</b>	<b>12252320.00</b>	<b>579540.00</b>
99–2000	4, 7, 8, 9, 14, 15, 16, 19, 21, 23, 24, 25, 26, 27, 28, 29, 34, 35, 36, 37, 38, 39, 41, 42, 46, 47, 48, 49	–	–
	11(ဗ)	–	3473645.00
	12	–	617846.00
	20	–	8579101.00
	30	–	6924148.00
	31	140127.00	–
	32	–	3770.00 4530.00
	33	–	196291.00
	40	–	38379.00
	41(ဗ)	320408.00	–
	43	277815.00	–
	44	–	1440.00
	45	1200.00	–
	50	–	89221.00

	51	150000.00	–
	53	35500.00	–
	54	206580.00	–
<b>Total</b>	<b>46</b>	<b>1131630.00</b>	<b>19928371.00</b>
2000–01	4, 7, 9, 10, 13, 14, 16, 17, 18, 19, 20, 22, 23, 24, 26, 29, 30, 33, 42, 50, 52, 58	–	–
	11	14963887.00	–
	12	–	60000.00
	21(1)(ဗ)	–	64529.00
	21(1)(ဗ)	–	194450.00
	21(2)	–	1500.00
	21(3)	–	203.00
	25	–	47936.00
	31	–	445.00
	32	278000.00	–
	34	–	14880.00
	35	19274.00	–
	36	39224.00	–
	37	–	3805.00
	38	2000.00	–
	39	25000.00	–
	40	1136625.00	–
	41	16590000.00	–
	43	–	1933346.00
	44	–	1995112.00
	45	–	276100.00
	46	106660.00	–
	46(ဗ)	300000.00	–
	47	–	437350.00
	48	2560000.00	–
	49	100000.00	–
	51	–	4530.00
<b>Total</b>	<b>44</b>	<b>38820690.00</b>	<b>5034186.00</b>
2001–02	4, 9,	–	–
	10	–	3159631.00

	13, 14, 15, 16, 17	–	–
	18	–	4455.00
	19, 20, 21, 26	–	–
	29	297247.00	–
	30	–	–
	33	193550.00	–
	34	5850000.00	–
	35	124900.00	–
	36	–	7789.00
	37	–	201.00
	38	–	–
	39	–	1559.00
	40	–	–
	41	559867.00	–
	42	3489650.00	–
	43	18447481.00	–
<b>Total</b>	<b>26</b>	<b>28962695.00</b>	<b>3173635.00</b>
2002–03	4, 9, 10, 13, 14, 17, 18, 19, 20, 22, 25, 30, 31, 33, 34, 44, 49, 53	–	–
	15	–	605025.00 18000.00 3283.00 9240.00
	24	–	5990.00
	26	–	79.00
	32	603926.00 218578.00	–
	34	1049500.00	–
	35	3113988.00	–
	36	711928.00	–
	37	–	125500.00
	38	–	25110.00
	39	80140.00	–
	40	5750.00	–
	41	615000.00	–
	42	725560.00	–
	43	43587.00	–

	45	23696.00	–
	46	–	111728.00 42258.00
	47	–	39129.00
	48	9916.00	–
	50	17687.00	–
	51	41150.00	–
	52	340076.00	–
<b>Total</b>	<b>38</b>	<b>7600482.00</b>	<b>985342.00</b>
2003–04	4, 10(ಅ), 10(ಆ), 10(ಇ), 12, 15, 17, 18, 21, 22, 27, 29, 30, 32, 33, 35, 36	–	–
	6	–	98024.00
	19(1) ರಿಂದ (4)	–	161316.00 18000.00 61860.00
	25	–	5628.00
	26	872869.00	–
	28	296545.00	–
	31(ಅ)	–	1456.00
	31(ಆ)	–	63.00
	37	–	405.00
	40	–	21609.00
	41	373338.00	–
	42	–	6000.00
	45(ಅ)	2291494.00	–
	45(ಆ)	–	45787.00
	46	86065.00	–
	47	858750.00	–
	48	149049.00	–
	49	120000.00	112259.00
	50	–	28414.00
<b>Total</b>	<b>36</b>	<b>6128110.00</b>	<b>560902.00</b>
2004–05	4, 10, 15(2), 16(1)(2), 17(1)	–	–
	17(2)	228289.00	–
	18, 19, 20, 21, 22	–	–
	26	152182.00	–

	27	310082.00	–
	29	40700.00	–
	30, 31, 32, 33, 34, 35, 36, 37	–	–
	38	–	3488.00
	39	29724.00	–
	40	66120.00	–
	41	6693.00	–
	42	292375.00	–
	43	133564.00	–
	44	1366209.00	–
	45	2054707.00	–
	46	65781.00	–
	47	–	2620.00
	48	215519.00	–
	49	68624.00	–
	50	104352.00	–
	51, 52	–	–
	53	–	7120.00 1363.00
	54	–	1178.00
	55	–	22880.00 35334.00
<b>Total</b>	<b>41</b>	<b>5134921.00</b>	<b>107463.00</b>
2005–06	4, 9,12, 15(2), 16, 18, 19, 20, 22, 23, 24, 25, 32, 33, 35, 36, 37, 38, 40, 41, 44, 45, 46, 47, 48, 54, 55	–	–
	17	92072.00	–
	17(ဇ)	–	40128.00
	21	–	11256.00
	27	146171.00	–
	30	20454.00	–
	43	–	967.00
	49	91874.00	–
	50	46677.00	–
	51	14000.00	–
	52	14143.00	–



<b>Total</b>	<b>37</b>	<b>425391.00</b>	<b>52351.00</b>
2006-07	4, 10, 14, 15, 17, 29, 30, 31, 39, 43, 44, 45	-	-
	9	155553.00	-
	11	-	189500.00
	16	-	582500.00
	19	-	650686.00
	20	-	85584.00
	21	-	54000.00
	22	-	287500.00
	23	-	51500.00
	24	-	16884.00
	25	-	500.00
	26	-	50280.00
	27	-	11338.00
	28	-	3000.00
	32	-	159188.00
	33	-	292113.00
	35	21753.00	-
	36	-	3075.00
	37	-	807.00
	38	95632.00	-
	40	-	148175.00
	41	-	101426.00
	42(☺)	74216.00	-
	42(☹)	183848.00	-
	46	-	3811.00
	47	-	4742848.00
<b>Total</b>	<b>37</b>	<b>531002.00</b>	<b>7433715.00</b>
2007-08	1, 8, 9, 11, 12, 15, 19, 20, 24, 25, 26, 27, 28, 29, 31, 36	-	-
	13	-	853713.00
	17	-	18000.00
	18	-	5628.00
	32	201119.00	-
	33	-	63616.00

	34	196500.00	–
	35	–	8500.00
	37	8990.00	–
	38	–	3834.00
	40	–	10271.00
<b>Total</b>	<b>25</b>	<b>406609.00</b>	<b>963562.00</b>
2008–09	4, 6, 9, 10, 12, 13, 14, 16, 20, 21, 22, 24, 25, 26, 27, 28, 29, 32, 33	–	–
	18	–	18000.00
	19	–	5628.00
	30	236361.00	–
	34	57512.00	–
	35	30000.00	–
<b>Total</b>	<b>24</b>	<b>323873.00</b>	<b>23628.00</b>
2009–10	1, 7, 10(☹), 11, 13, 15, 19, 21, 22, 23, 24, 28, 29, 30, 33, 37, 44, 45, 47	–	–
	17	–	18000.00
	18	–	5628.00
	31	–	532918.00
	32	–	312120.00 1065555.00
	34(1)	–	2912033.00
	34(2)	–	5898745.00
	35	–	172069.00
	36	–	1252466.00
	38	1873426.00	–
	39	6138.00	–
	40	6579.00	2555.00
	41	152464.00	–
	42	–	17090.00
	46	245000.00	–
	48	143219.00	–
<b>Total</b>	<b>33</b>	<b>2426826.00</b>	<b>12189179.00</b>

2010–11	4, 10, 11(2), 12(1), 12(2), 13, 16, 19(1), 19(3), 19(4), 19(5), 19(6), 19(7), 19(8), 19(10), 22(2), 23, 25(2), 25(6), 27(2), 30	–	–
	25(3)	3147.00	–
	26	192981252.00	–
	27(1)	29368020.00	540998.00
	29	30100.00	–
<b>Total</b>	<b>13</b>	<b>222382519.00</b>	<b>540998.00</b>
2011–12	4, 9, 11, 12, 15, 21, 22, 25, 27, 31, 33	–	–
	29	7668043.00	–
	30	2442525.00	–
<b>Total</b>	<b>13</b>	<b>10110568.00</b>	–
2012–13	9, 11, 12, 15, 18(2), 21, 24, 26(1), 29	–	–
	18(8)	1756961.00	–
	28	–	145361.00
<b>Total</b>	<b>10</b>	<b>1756961.00</b>	<b>145361.00</b>
2013–14	9, 11, 12, 15, 15(1), 21, 24, 26, 28, 31	–	–
	29	1418396.00	–
	30	291000.00	–
<b>Total</b>	<b>11</b>	<b>1709396.00</b>	–
2014–15	4, 9, 11, 15(1), 15(3), 17, 22(1), 22(2), 26, 29, 30	–	–
	22(3)	469284.00	–
	25	115245.00	–
<b>Total</b>	<b>10</b>	<b>584493.00</b>	–
2015–16	4, 7, 9, 10(5), 11, 12, 13, 14(1)(2), 16, 19(1), 20, 22(2), 32	–	–
	23	554157.00	–
<b>Total</b>	<b>14</b>	<b>554157.00</b>	–
2016–17	4, 9, 11, 12(1), 13, 14(1), 14(2), 16, 19(1), 20, 22(2), 27, 28, 33	–	–
	10(5)	–	194593.00
	23	572820.00	–

	29	–	9960.00
	30	–	36727354.00
<b>Total</b>	<b>17</b>	<b>572820.00</b>	<b>36931907.00</b>
2017–18	4, 9, 10(5), 11(1), 11(2), 12(1), 13, 14(1), 14(2), 15(3), 16, 19(1), 20, 22(2), 30	–	–
	23	594688.00	–
	26	673310.00	–
	27	–	7065047.00
<b>Total</b>	<b>16</b>	<b>1267998.00</b>	<b>7065047.00</b>
2018–19	4, 9, 10(5), 11(1), 12(1), 13, 14(1)(2), 15(3), 16, 19, 20, 22(2), 32	–	–
	23	791199.00	–
	26	260310.00	–
	27	500000.00	–
	28	–	12108.00
	29	–	29830908.00
<b>Total</b>	<b>18</b>	<b>1551509.00</b>	<b>29843016.00</b>

ಜಂಟಿ ನಿರ್ದೇಶಕರು  
ಸ್ಥಳೀಯ ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ವರ್ತುಲ  
ಮಂಗಳೂರು

**ಗೋಶ್ವಾರೆ**

ವರ್ಷ	ಪಾರಾ ನಂಬ್ರ	ಆಕ್ಷೇಪಣೆ	ಪಾರಾ ನಂಬ್ರ	ವಸೂಲಾತಿ
25-05-1988 ರಿಂದ 31-03-1989	20	83540.00	3	3609.00
1989-90	19	700040.00	3	13015.00
1990-91	12	254524.00	3	285.00
1991-92	15	174823.00	6	10540.00
1992-93	11	226003.00	5	26086.00
1993-94	16	1845700.00	9	1376282.00
1994-95	15	4977260.00	6	2448228.00
1995-96	24	3709624.00	9	7116598.00
1996-97	20	9028546.00	4	520148.00
1997-98	27	4761898.00	3	1343412.00
1998-99	41	12252320.00	5	579540.00
1999-2000	37	1131630.00	9	19928371.00
2000-01	30	38820690.00	14	5034186.00
2001-02	21	28962695.00	5	3173635.00
2002-03	31	7600482.00	7	985342.00
2003-04	26	6128110.00	10	560902.00
2004-05	36	5134921.00	5	107463.00
2005-06	34	425391.00	3	52351.00
2006-07	17	531002.00	20	7433715.00
2007-08	18	406609.00	7	963562.00
2008-09	22	323873.00	2	23628.00
2009-10	25	2426826.00	8	12189179.00
2010-11	12	222382519.00	1	540998.00
2011-12	13	10110568.00	0	0.00
2012-13	9	1756961.00	1	145361.00
2013-14	11	1709396.00	0	0.00
2014-15	10	584493.00	0	0.00
2015-16	14	554157.00	0	0.00
2016-17	14	572820.00	3	36931907.00
2017-18	15	1267998.00	1	7065047.00
2018-19	16	1551509.00	2	29843016.00
<b>ಒಟ್ಟು</b>	<b>631</b>	<b>370396928.00</b>	<b>154</b>	<b>138416406.00</b>

ಜಂಟಿ ನಿರ್ದೇಶಕರು  
ಸ್ಥಳೀಯ ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ವರ್ತುಲ  
ಮಂಗಳೂರು