

Mangalore Urban Development Authority

Audit Report for the year 2016-17

Audit Report for the year 2016-17 of Mangalore Urban Development Authority

Part -1

1) Premise

Under Section 48(2) of Karnataka Urban Development Authorities Act 1987, Audit of Urban Development Authority Mangalore for the year 2012-2013 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">Name of the Organisation subjected to Audit	Mangalore Urban Development Authority, Mangalore
<ul style="list-style-type: none">Audit period	01-04-2016 to 31-03-2017 (2016-17)
<ul style="list-style-type: none">Name of the person engaged in audit	(1) Mr. Shivananda Audit officer (Chief) (2) Mr. Naveen Fernandes Accounting Superintendent (3) Mr. Navananda Auditor (4) Mr Nagabhooshana D Auditor
<ul style="list-style-type: none">Audit commencement date	23-06-2017
<ul style="list-style-type: none">Audit completion date	30-06-2017
<ul style="list-style-type: none">Man days taken	16 Man hours
<ul style="list-style-type: none">Name of the officer, Designation, Date on which the draft audit report was reviewed	Shri D.R. Ramachandrayya, Deputy Director, Provincial Office, Mysore, 14-07-2017

3) Officer bearer of the authority, their period in office for the year 2016-17

President	<ol style="list-style-type: none"> 1. Shri Haji Ibrahim Kodijal 01-04-2016 TO 03-09-2016 2. Dr. K.G. Jagadish District Collector and Administrative Officer 07-09-2016 TO 01-12-2016 3. Shri Suresh Ballal 02-12-2016 TO 31-03-2017
Commissioner and Period	<ol style="list-style-type: none"> 1. Shri Mohammed Nazir 01-04-2016 TO 13-07-2016 2. Shri Ramesh K.C. 13-07-2016 TO 04-08-2016 3. Smt Gayathri Nayak 05-08-2016 TO 12-09-2016 4. Shri K. Shrikanth Rao 13-09-2016 TO 31-03-2017

Part -2

4) Compliance of earlier periods Audit Report observation

The Audit Report of Mangalore Urban Development Authority for the year 2014-15 has been forwarded as per the departmental letter numbered LAN:2016-17:1248-1252 Dated 20-08-2016 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 2015-16, action taken as per the authority's decision/resolution number 03 dated 25-03-2017 and the compliance report has been forwarded to Assistant Controller, Local Audit Circle, Mangalore. As per Letter No: 03 DATED 25-03-2017. Find attached to this report, Annexure 1 providing details for pending compliance regarding Audit objections and recovery issues till 31-03-2017. It has been instructed to take appropriate actions and resolve the objections pending to be complied.

Summary

Details	Objections		Recovery	
	Numbers	Amount (`)	Number	Amount (`)
Opening Balance	589	367004601.00	147	64576436.00
Addition during the year	15	572820.00	02	36931907.00
Total	604	367577421.00	149	101508343.00
Complied in current period	-	-	-	-
Closing Balance as on 31-03-2017	604	367577421.00	149	101508343.00

5) Cash Verification

(1) On the beginning of the Audit dated 23-06-2017 and as per the cash book of the office, cash balance, Postage Stamp, Blank receipt books and Inventory Measurement books have been verified and the balance details are as follows

(1) Cash Balance – ` 78548.00

(2) Permanent Advance – ` 600.00

(3) Postage Stamps – ` 953.00

(4) Blank Receipt Books: 1912 TO 2065 – 154 Pg No. 38-39

(5) Measurement Books: 139 TO 500 – 362 Pg No. 38-39

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 23-06-2017. 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 01-04-2016	189719539.00
Receipts during 2016-17	242296147.00
Total	432015686.00
Payments during 2016-2017	171313683.00
Closing balance on 31-03-2017	260702003.00

Details of Closing Balance

S.NO	DETAILS	AMOUNT
1	Cash in Hand	46154.00
2	S.B.I. Mangaladevi Mangalore D.D. No. 639440/31-03-2017	59050.00
3	Vijaya Bank, Ashoknagar S.B A/c No. 12752	243830953.00
4	H.D.F.C. Bank, Kayarmanj Complex, M.G. Road, Mangalore S.B. A/c No. 50100161303302	16765846.00
	TOTAL	260702003.00

Vijaya Bank Ashoknagar, A/c No. 12752

Bank Reconciliation Statement

Bank Balance as on 31-03-2017 as per Pass Book 247809750.00

Bank Balance as on 31-03-2017 as per Cash Book 243830953.00

Difference 3978797.00

Cheque issued but not yet cleared

S NO	CHEQUE NO	DATE	AMOUNT
1	888989	11-01-2017	3261.00
2	889025	30-01-2017	2550.00
3	880088	14-02-2017	2784.00
4	816929	27-02-2017	1800.00
5	516944	31-03-2017	3261.00
6	521826	18-03-2017	5286.00
7	521827	18-03-2017	2475.00
8	521835	18-03-2017	1000.00
9	521839	20-03-2017	3345.00
10	521844	25-02-2017	21292.00
11	521846	25-03-2017	10800.00
12	521847	27-03-2017	3000.00
13	521848	28-03-2017	379370.00
14	521849	28-03-2017	200000.00
15	521850	28-03-2017	236250.00
16	521851	28-03-2017	22500.00
17	521852	28-03-2017	1568434.00
18	521853	28-03-2017	2915.00
19	521854	28-03-2017	3924.00
20	521855	28-03-2017	2180.00
21	521856	28-03-2017	2370.00

22	521857	28-03-2017	1500000.00
	TOTAL		3978797.00

7) Income and Expenditure of the year 2016-17

Under Section 43 of the Urban Development Act 1987; for the period 2016-17, Budgeted statement needs to be presented and adopted in a special meeting by the commissioner not later than 1st February. As per Section 44, if any changes, the same needs to be reviewed and approved. The budgeted statement for the year 2016-2017 was approved on 27-02-2016 in a special meeting. The decision number of the special meeting is 1/16-17 approving the budgeted statement. The same is forwarded via letter no 5/2016-17/2016 dated 22-03-2016 to The Secretary, Urban development Authority, Bangalore for approval, and the approval order received from government is available for audit.

	Budgeted Figures `	Actual Figures `
Opening Balance	9035852.00	189719539.00
Budgeted Receipts	580679000.00	242296147.00
Total	589714852.00	432015686.00
Budgeted payments	586770000.00	171313682.00
Closing Balance	2944852.00	260702004.00

Expenses of 2016-17 are within the Budgeted limits.

Sl.No.	Particulars	Budgeted	Actual	Increase	Decrease
I.	Capital Expenditure	433500000.00	125678082.00	-	307821918.00
II.	General Administration Expenses	21065000.00	15972123.00	-	5092877.00
III.	Loans and Advances	540000.00	35000.00	-	505000.00
IV.	Deposits and Advances	11500000.00	17202707.00	5702707.00	-
V.	Authority Programs	10000000.00	-	-	10000000.00
VI.	Grants from Government and Association	92000000.00	-	-	92000000.00

	Organisations				
VII.	Other Creditors	18165000.00	12425770.00	-	5739230.00
	TOTAL	586770000.00	171313682.00	5702707.00	421159025.00

In the budget of 2016-17 where ` 586770000.00 was reserved for expenditure only ` 171313682.00 was expended and hence main purpose of the budget stands not fulfilled and attention is brought to this point.

In relation to the above, explanation has been provided in Point No. 3 dated 30-06-2017; 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 2016-17 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 2016-17.

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 2016-17 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. Step to be taken in this regard.

	Works EMD Amt (`)	Site EMD Amt (`)	Security Deposit Amt (`)
01-04-2016: Opening balance	113388.00	3248210.00	214263.00
2016-17: Receipts	-	1472145.00	-

Total	113388.00	4720355.00	214263.00
2016-17: Returned /Adjusted	-	-	81000.00
31-03-2017 closing balance	113388.00	4720355.00	133263.00

9) Advances not yet adjusted

The advances register for the year 2016-2017 was produced for audit. The details are as below. Year wise,

01-04-2016: Opening Balance	6146877.00
2016-2017: Advances made	35000.00
Total	6181877.00
2016-2017: Advance recovered	31500.00
31-03-2017: Closing Balance	6150377.00

Details of closing balance:

AMOUNT ` .PS

1	Festival advance to employees	17500.00
2	Mangalore City Corporation Mangala Nagara Layout Water Supply	8283.00
3	Executive Engineer, K.U.W.S and Drainage Board, Mangalore	68191.00
4	Executive Engineer, Karnataka Water Board, Bangalore	70568.00
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 Chennappa Gowda, Commissioner (Advance for training in Australia in year 2001-2002)	189500.00
8	Executive Engineer, K.U.W.S and Drainage Board, Mangalore	90000.00
9	Executive Engineer, K.U.W.S and Drainage Board, Mangalore	5650000.00
10	Abbakka Nagara Drainage Works (Rgdg)	1335.00
11	NITK- For fixing alignment of Bailare Area	30000.00
	Total:	6150377.00

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. Chennappa Gowda 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 2016-17 are as below. The closing balance as on 31-3-2017 is ` 7082132.00.

01-04-2016: Opening Balance	6548034.00
Less: Matured Investments in 2016-17	-
Total	6548034.00

Add: Reinvested Investments in 2016-17	534098.00
Add: Fresh Investments in 2016-17	-
31-03-2017: Closing Balance	7082132.00

The details of the Fixed Deposits as on 31-03-2017 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 2016-17 are as below. Complete details are provided in annexure-3.

01-04-2016: Opening balance	212020362.00
- 2016-17 Matured	212020362.00
Total	0.00
+ 2016-17 Reinvested deposits	212020362.00
+ 2016-17 Fresh Investments	79500000.00
+ 2016-17 Interest Reinvested	15387215.00
31-03-2017: Closing Balance	306907577.00

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

01-04-2016: Opening Balance	6653917.00
Interest Received	-
Total	6653917.00
Matured	-
Total	6653917.00
Reinvested	467288.00
Closing Balance	7121205.00

10(4) Development Cost of Lakes

01-04-2016: Opening Balance : 9800000.00

Reported Investment	:	11143000.00
Interest Reinvested	:	749779.00
Total	:	21692779.00
Matured	:	-
Closing Balance	:	21692779.00

Details has been provided in Annexure – 3

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

The Permanent Deposit in respect of investments referred to in paragraphs 10(1), 10(2), 10(3) above; found that some fixed deposits are charged at a different rate when investing in a bank on the same date, resulting in a loss of about ₹ 194593.00. Taking action to transfer it to the authority's account by the concerned person. When making a deposit as per the government's directive, all nationalized banks need to make a deposit by selecting the highest interest nationalized bank / scheduled bank, taking into account the interest rate available for a certain amount of time. The audit therefore stated that this would no longer be a loss to the Policy Urban Development Authority.

11) 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 ₹ 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 is 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 ₹ 21980035.00.

	Due from Mangalore City Corporation
Outstanding till 20-02-2016	18627148.00
Interest outstanding from 20-02-2016 to 20-02-2017	3352887.00
Total	21980035.00
Repaid in 2016-2017	-
Adjustment towards Water Bill	-
2016-17 year end Loan outstanding Balance	21980035.00

- 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.

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 2016-17, the share has not been transferred.

For the year 2016-17, the total town development fees collected is 13174611.00 and 5% of the same is 658730.00 needs to be paid to Karnataka state Planning Board.

Abstract

	Amount (₹)
Outstanding	1568434.00
2016-17 Due (13174611*5%)	658730.00
Total Due	<u>2227164.00</u>
2016-17 Deposited/Remitted	1568434.00
31-3-2017 Outstanding	<u>658730.00</u>

Payment Details

<u>No.</u>	<u>Date</u>	<u>Year</u>	<u>Amount</u>	<u>D.D. No.</u>	<u>Date</u>
499	25-03-2017	2014-15	665169.00	902802	03-04-2017
		2015-16	<u>903265.00</u>		
			<u>1568434.00</u>		

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 2016-17, total amount of ₹ 63095385.00 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
01-04-2016: Opening Balance	373239125.00
Collections during the year	63095385.00
Interest credited	417477.00
Total deposits	436751987.00
Repayment to applicants	-
31-03-2017: Closing Balance	436751987.00

Amount (`)

<u>S NO</u>	<u>Closing balance Details</u>	<u>AMOUNT ` PS</u>
<u>1</u>	Vijaya Bank Ashoknagar - SB 12752	117709734.00
<u>2.</u>	Vijaya Bank Ashoknagar - SB 1225	8365667.00
<u>3.</u>	Corporation Bank M.G Road-Account No 43820	3132299.00
<u>4.</u>	IDBI Bank, Kodialbail – Account No 10900	636710.00
<u>5.</u>	Fixed Deposits	306907577.00
		436751987.00

In case number one, the fee of ` .117709734.00 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	2113003.00
2016-17: Sewage Management Fees transferred to Bank account(30% Of 15-16)	379370.00

Interest credited	78639.00
Total amount	2571012.00

The closing balance of Vijaya Bank Account 12975 has ` 2191642.00, the amount collected for Sewage Management Fees for the period 2016-17 comes to ` 116645.00 and its 70% comes to ` 34994.00 which is transferred from Vijaya Bank Account 12752 has been told Above.

Note: Bank Coordination

Closing Balance as per Bank Pass Book (A/c No. 12975) on 31-03-2017	2191642.00
30% Sewage Development Fee pending to be Deposited in the Bank as transferred by Vijaya Bank Savings Account on 27-03-2017 as on Cheque No.521848 / 27-03-2017	<u>379370.00</u>
Balance as per Cash Book	<u>2571012.00</u>

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

As per Karnataka State Circular November 10, 2011 read with Order No UDD:429 Bengaluru 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 ` 8906774.00 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	12153908.00
Collections made during 2016-17	<u>8906774.00</u>
Total	21060682.00
Axis Bank A/c No. 37407694 – Payments made during 2016-17	-
Amount to be transferred	<u>21060682.00</u>

It has instructed the government to immediately transfer the outstanding money of ` 21060682.00 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 3987751.

(1) Details of Axis Bank A/C No. 37407694

Opening Balance	:	1502240.00
Amount Transferred	:	-

Interest Deposited	:	60996.00
Closing Balance as on 31-03-2017	:	1563236.00
(2) Amount in Fixed Deposits	:	7121205.00
(3) General Account Vijaya Bank 12752	:	<u>12376241.00</u>
Total	:	<u>21060682.00</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 `55481880.00 on 2016-17. These funds are deposited in the General bank account No. 12752 of the Authority.

Opening Balance	:	30518410.00
Deposited	:	55481880.00
Total	:	86000290.00
Payments/Expenses	:	4001115.00
Closing Balance	:	81999175.00

Details for Final Fees

1) Amount of Fixed Deposits	:	21692779.00
2) Syndicate Bank, Mangaladevi		
A/c No. 02852140000035	:	10407.00
3) Vijaya Bank A/c No. 12752	:	<u>60295989.00</u>
		<u>81999175.00</u>

15(2) Akrama- Sakrama Fees Collection

During the year 2016-17, there is no collection or deposit of Akrama-Sakrama Fees in Mangalore Urban development Authority.

01-04-2016: Opening Balance	496237.00
Collection during the year	-
Interest	15162.00
Total	511399.00
Repayment in Current Year	-
31-3-2017: Closing Balance	511399.00

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

Closing Balance in this account is ₹ 511399.00.

16) Pending lease rent from authority buildings

In the year 2016-17, the total outstanding rent to be recovered was ₹ 570233.00 in respect of 9 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	429996.00
Due	3716238.00
Total	4146234.00
Collections	3262398.00
1) Cash	
2) TDS adjusted	313603.00
Closing Balance	570233.00

Name of the Office	Opening Balance	2016-2017 Due	Total	2016-17 Recovered Rent	TDS	Closing Balance
Special Economic Zone	189471.00	2254421.00	2443892.00	1861705.00	206855.00	375332.00
Anti-Corruption Bureau	-	169105.00	169105.00	101463.00	-	67642.00
K.G.I.D	25500.00	306000.00	331500.00	275400.00	30600.00	25500.00
Vijaya Bank	46152.00	761484.00	807636.00	731488.00	76148.00	-
Civil Rights Enforcement Cell	20600.00	123600.00	144200.00	133900.00	-	10300.00
A.D.T.C	55783.00	95628.00	151411.00	143442.00	-	7969.00
Hotel Falky Restaurant	9000.00	6000.00	15000.00	15000.00	-	
Mescom Counter	5000.00	-	5000.00	-	-	5000.00
Surathkal Market	78490.00	-	78490.00	-	-	78490.00
TOTAL	429996.00	3716238.00	4146234.00	3262398.00	313603.00	570233.00

17) Stationery details of Receipt Books and Log Books

(1) The Mangalore Development Authority for the year 2016-17 has maintained and submitted the stock details of used, unused, prefilled receipt books, Log books, the same tallies.

		Receipt books	Log books
01-04-2016: Opening balance	:	06	367
Accepted in current year	:	200	-
Total	:	206	367
Utilized in 2016-2017	:	52	05
31-03-2017: Unutilized	:	154	362

Details

Receipt books

1912 - 2065 = 154 Books

Log Books

139 to 500 = 362 Books - Pg. No. 38-39

(2) Computerized Vouchers

The computerized receipt is printed and utilized from 22-08-2016. The details of computerized receipts used during the reporting year are as follows.

Receivables during the Reporting Year	:	16000
Used during the Reporting Year	:	8702
Balance	:	7298

Balance Details: 10703 to 18000

Pg. No. 16-17

18) Site Plot Allotment

For the year 2016-17 there was no Auction of Sites/Layouts held.

Site No. 6 and Site No. 75 of Shri Srinivas Mallya layout referred in 2013-14 report that has been allotted to Shri Mithra Heraj; has obtained Government approval in 2014-15.

The proceeds of ₹ 932300.00 in respect of Site No. 6 has been fully recovered in the year 2014-15.

Site No.75 is pending to be allotted.

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 respect of U Srinivas Mallya Nagar Layout, In the year 2012-13, Out of 126 sites, 122 sites had been allotted, and out of the remaining, 3 was auctioned. The remaining 1 site bearing number 72 was allotted to Valentina Monteiro as bidi-niveshana and the same was recommended to government for approval and the same got approved by the government

3) In 2015-16; a layout was done on a land of 1 Acre and 1.5 Cent in Padavu Grama 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 was allotted in 2015-16 and 2 sites in the year 2016-17. In the current year allotment was done at ` 476400.00 per site and total amount collected is ` 952800.00

SUMMARY

01-04-2016: Opening balance	4281200.00
Due during the year	952800.00
Total	5234000.00
Collected during the year	3525360.00
31-03-2017 Closing Balance	<u><u>1708640.00</u></u>

Details of outstanding

<u>S. No</u>	<u>Plot No</u>	<u>Name of the Allottee</u>	<u>Amount outstanding</u>
1.	13	Shri. K. Purushothama	373700.00
2.	28	Shrimathi Susheela	453090.00
3.	70	Shrimathi N Prema	453090.00
4.	02	Ramadas Gowda (STF)	<u>428760.00</u>
		Total	<u><u>1708640.00</u></u>

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.

As per Sl.No. 8, 79.34 cents layout was approved and allotted to Project coordinator, Scheduled Tribes Development Project, Mangalore, and the concerned department had request in place of the layout allotted, 37.43 civil amenity site in Padavu vide letter.... Dated 21.05.2015. In this regard. The concerned department was approved and allotted 78.72 cents of Kavour CNJ Project. Initial deposit of ` 1206100 paid earlier is adjusted herewith. The lease value of 78.72 cents land amounts to ` 8186890 and after adjusting the initial deposit of ` 1206100, the balance amounts pending to be remitted comes to ` 6980780

It is informed to audit, that initial deposits of ` 9892000 under serial numbers 9, 10, 11 and 12 is adjusted against the lease value and from those organisations, there is no balance outstanding. Audit is not provided with details of lease value collected till date.

As per Si.No 3 , there is outstanding lease value from MESCOM of ` 323800.00 and Mangalore Electricity Corporation in their letter..... dated 23-01-2015 had requested to adjust the initial deposit of ` 3238000 paid toward private layouts (Eden, Nantoor Layout-Initial deposit) towards the sites allotted presently. Therefore it is informed to adjust the said amount and provide details for audit. In this regard, proper information with records, documents, registers needs to be submitted. Since the department has requested a different plot, ` 3238000.00 is still pending to be adjusted.

The following Civil Amenity sites has 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	1012600.00	512600.00	3537800.00
2	KUNJATHABAIL	SUVARNA KARNATAKA SEVA SANGHA	1195600.00	239120.00	-	956480.00
3	PADAVU,SHAKTHINAGAR	MESCOM	3600000.00	3276200.00	-	323800.00
4	KUDUPU KHB LAYOUT	BYARI SAHITHYA ACADEMY	3337100.00	2017420.00	1319680.00	-
5	CNC PROJECTS KAVOOR	DISTRICT MINORITY WELFARE ASSOCIATION	1541280.00	-	1541280.00	-
6	CNC PROJECTS KAVOOR	SCHEDULED TRIBES DEVELOPMENT DEPARTMENT	8186890.00	-	8186890.00	-
7	TALAPADY(AGRIGOLD)	AISAMMA AHMED HAJJI MEMORIAL TRUST	9323750.00	-	932375.00	8391375.00
8	LAWRENCE MENDONCA	POLICE COMMISSIONER, MANGALORE TOWN	1349425.00	-	-	1349425.00
9	SOMNATHA NAGARA	POLICE COMMISSIONER MANGALORE TOWN	6030500.00	-	-	6030500.00
10	BUILDERS KONAJE	DISTRICT COMMISSIONER, BACKWARD CLASSES WELFARE DEPARTMENT	7475145.00	-	-	7475145.00
11	MALAVOOR, KATIPALLA	DISTRICT COMMISSIONER, BACKWARD CLASSES WELFARE DEPARTMENT	6967580.00	-	-	6967580.00
12	VARIJA SHETTY, KOTEKAR	DISTRICT COMMISSIONER, BACKWARD CLASSES WELFARE DEPARTMENT	4617665.00	-	-	4617665.00
13	KHB KUDUPU	DISTRICT COMMISSIONER, BACKWARD CLASSES WELFARE DEPARTMENT	9589305.000	-	-	9589305.00
14	VIJAYA MANGALA	DISTRICT COMMISSIONER, BACKWARD	9368310.00	-	-	9368310.00

		CLASSES WELFARE DEPARTMENT				
15	ROHAN MONTERIO	DISTRICT COMMISSIONER, BACKWARD CLASSES WELFARE DEPARTMENT	3181750.00	-	-	3181750.00
16	SOMNATH NAGARA	DISTRICT COMMISSIONER, BACKWARD CLASSES WELFARE DEPARTMENT	6030500.00	-	-	6030500.00
	TOTAL:		86857800.00	6545340.00	12492825.00	67819635.00

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. 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 ` 230677.00 and leave salary amount of ` 237392.00 in respect of officers and staff working on deputation in Mangalore Urban Development Authority for the year 2015-16 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	Shri Mohammed Nazir, Commissioner	Economics and Statistics Department	71250.00	62700.00
2.	Shri H.N. Raghu, City Planning Staff	City and Country Planning department	8490.00	7471.00
3.	Shri M. Jayaprakash, Assistant Executive Engineer	Public Welfare Department	7989.00	7030.00
4	Shri Vishwanath Shetty, Audit officer	Karnataka State Audit and Account Department	46400.00	40832.00
5.	Shri A B Guruprasad, City Planner	City and Country Planning Department	NPS	34397.00
6	Shri B. Bhaskar, Revenue Inspector	Revenue Department	34200.00	30096.00
7	Shri Sooryanarayana Rao, First Grade Assistant	Revenue Department	33535.00	2951100

8	Shri A M Prasanna Kumar, Surveyor	Survey Department	28813.00	25355.00
		TOTAL:	230677.00	237392.00

During the reporting year 2015-16, The Pension Amount and Leave Salary have been calculated and Pension Amount of ` 230677.00(D.D. No. 491353/29-04-16) and Leave Salary of ` 237392.00(D.D. No.491354/29-04-16) have been remitted to the Government. (Voucher No. 35/29-04-2016)

The pension and leave Salary of the officer / staff shown below are not paid. Steps to be taken to compute and pay the same.

S NO	OFFICER/STAFF NAME	Basic Salary Paid
1	Shri Shrikanth Rao, Commissioner	36500.00
2.	Shri K C Ramesh, City Planner	42150.00
3.	Shri Manohar. P Kalasa, Assistant Executive Engineer	46500.00
4.	Shrimathi Aarthi Anevekar, Senior Engineer	23400.00
5.	Shri Mohammed Muneer, Revenue Inspector	16000.00

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.	Shri. K.C. Ramesh , City Planning Staff	31997.00	City and Rural Planning Department
2.	Sri Manohar P Kalasa , Assistant Executive Engineer	36201.00	Public Welfare Department
3.	Shri Vishawanath Shetty, Audit officer	24958.00	Karnataka State Audit and Accounts Department, Bengaluru
4.	Shri A.B. Guruprasad, City Planner	20848.00	City and Rural Planning Department
5.	Shri Sooryanarayana Rao , First Grade Assistant	18731.00	Revenue Department

6.	Shri Mohammad Muneer, Revenue Inspector	12527.00	Revenue Department
7.	Shri. A.M. Prasanna Kumar	15241.00	Survey Department
	Total	<u>160503.00</u>	

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

The following contractual employees have been paid salary of ` 572820.00 for the year 2016-2017. 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 will be kept in objection.

S. No	Name/ Position	Month	Amount	
1.	Shrimathi Yashoda, Typist / steno	3/2016	27401.00	
		4/2016	28019.00	
		5/2016	28019.00	
		6/2016	28019.00	
		7/2016	28019.00	
		8/2016	28019.00	
		9/2016	28019.00	
		10/2016	28019.00	
		11/2016	28769.00	
		12/2016	28769.00	
		01/2017	28769.00	
		02/2017	28769.00	
			Allowances	
			1854+3000	4854.00
	Total	343464.00		
2.	Shri Herald Devi Prasad, Driver	3/2016	18475.00	
		4/2016	18881.00	
		5/2016	18881.00	
		6/2016	18881.00	
		7/2016	18881.00	
		8/2016	18881.00	
		9/2016	18881.00	
		10/2016	18881.00	
		11/2016	19374.00	
		12/2016	19374.00	
		01/2017	19374.00	
		02/2017	19374.00	
			Allowances	1218.00
			Total	229356.00

Summary

(1)	343464.00
(2)	229356.00
	<u>572820.00</u>

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	
		Pension	Family Pension
1.	Late Victor D Souza's Wife Shrimathi Jacinta D Souza	-	6360.00 6528.00 6732.00
2.	Late K. Kusumakar's Wife Shrimathi Harinakshi	-	6360.00 6528.00 6732.00
3.	Late. K. Suresh's Wife Shrimathi Jayanthi	-	6360.00 6528.00 6732.00
4.	Late Upendra's Wife Shrimathi Shashikala	-	6360.00 6528.00 6732.00
	Total		25440.00 26112.00 26928.00

List of outstanding Gratuity and Pension/Family Pension

S.NO	Name	Subsidy	Pension	Family Pension	Total
1	Late Victor Dsouza's Wife Shrimathi Jacintha D Souza	-	-	80304.00	80304.00
2	Late K. Kusumakar's Wife Shrimathi Harinakshi	-	-	80304.00	80304.00
3	Late K. Suresh's Wife Shrimathi Jayanthi	-	-	80304.00	80304.00

4	Late Upendra's Wife Shrimathi Shashikala	-	-	80304.00	80304.00
	Total			321216.00	321216.00

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) Land Acquisition Compensation

Deposit of ₹ 603734.00 (vide D.D No.491326/20-04-2016) towards Land Acquisition enhanced Compensation Fund has been made with Second Additional Senior Tribunal Court Mangalore(No. 8 / 15-16 at Ex case No. 115/201) The process of land acquisition related to this case is explained in detail.

Claimed	:	5269629.00
Payments up to the Previous Year	:	4738393.00 (2014-15 - 2945960 2015-16 – 1792433)
Payments in the Reporting Year	:	603734.00
Outstanding Balance	:	(-) 72498.00

<u>Voucher No. / Date</u>	<u>Amount</u>	<u>D.D.No. / Date</u>
19/18-04-2016	603734.00	491326/20-04-2016

In this regard, the total claims made is ₹ 5269629 and total sum disbursed is ₹ 5342127 and there is additional payment of ₹ 72498; as per the submitted documents and the above mentioned accounts. A proper explanation needs to be given.

27) Construction of the Solar Power Plant on the roof of the Authority Building

The Dakshina Kannada Nirmitti Kendra has prepared a estimate and given a technical approval for the construction of Solar Power Plant on the roof of the Authority(as per Work Order No. 395 / 06-01-2016), and the Administrative sanction has been granted (via Resolution No.6/07-01-2016 of General Meeting of the Authority) at an estimated cost of ₹ 23.50 Lakhs.

Payment details for the year are as follows.

<u>Voucher No. / Date</u>	<u>Profile</u>	<u>Amount</u>
379/15-16/11-01-2016	D.K Nirmitti Kendra Mangalore	11.75
444/15-16/02-03-2016	D.K Nirmitti Kendra Mangalore	5.85

45/16-17/02-05-2016

D.K Nirmitti Kendra Mangalore

5.6023.20

In respect of work execution certification has been obtained from D.K. Nirmitti Kendra for ` 11.75 Lakh (vide Letter No. dated 05-02-2016) and ` 5.85 Lakh (vide Letter No. ... dated 29-04-2016). In respect of final payment of ` 5.60 Lakh no certification has been obtained from D.K. Nirmitti Kendra. In this regard it is instructed to take steps for collecting utilisation certificate from said organisation; and also obtain closure report in the specified format regarding completion of the works; record the same in fixed asset register of the authority submit details for audit.

28) Modernization of Mangalore Urban Development Authority Auditorium

After obtaining Administrative approval for ` 995000.00 (Prepared by Project Director, D.K Nirmitti Kendra, Surathkal) in respect of Modernization of the Authorities Auditorium vide Resolution No. 47(3) dated 07-01-2016 and technical approval (vide 394/06-01-2016), the work has been executed and the following payments made for the management of the work execution in the Current Year.

<u>Voucher No. / Date</u>	<u>Profile</u>	<u>Amount</u>
432/15-16/24-02-2016	D.K Nirmitti Kendra Mangalore	475000.00
83/16-17/31-05-2016	D.K Nirmitti Kendra Mangalore	<u>475000.00</u>
	Total	<u>950000.00</u>

In respect of the above work, additional cost of ` 2.10 lakh was incurred and ` 180000.00 was remitted to Project Director, D.K Nirmitti Kendra, Mangalore. In this regard Administrative Approval from Authority and approval from concerned organisations competent technical Authority has not been obtained. A total of ` 1130000.00 was remitted in respect of the above mentioned work. In respect of this amount, it is instructed to submit utilisation certificate in the specified form from Nirmitti Kendra, Mangalore and to record the details in the Fixed Asset Register of the Authority certify and submit the details for audit.

29) For the receipt of extra payment on the work of Kadri park

During the reporting year, the work was handed over to Mr. Prabhakar Yeyyadi, Contractor for a tender amount of ` 21076674.00. The bills are paid as follows.

1st RA Bill	5014564.00
2 nd RA Bill	<u>10220595.00</u>
Total	<u>15235159.00</u>

When reviewing the 2nd bill of this work, it was found that the dimensions of the following bidder were different.

<u>Sl.No.</u>	<u>Item Details</u>	<u>Volume</u>	<u>Volume Actually Payable</u>
1.	Construction of Pathway Earth work excavation		

In hard soil for levelling 829.48 cm 782.94 cm
 And lowering ground-
 Manually

<u>Rate</u>	<u>Amount</u>	<u>Measure Book Page Number</u>
214	177508.72	127/15
	<u>167549.16</u>	
	<u>9959.56</u>	
	<u>9960.00</u>	

Therefore, the excess amount paid to the contractor of ₹ 9960 has been suggested to be recovered.

30) 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 1/3rd portion of the profit element needs to be collected as betterment fees. But in this current period, no collection has made in this format. Because of non collection of betterment fees as per norms in the current period, there is a total loss of ₹ 3,67,27,354.00 to the Urban Development Authority(Details has been recorded and attached to the report in Annexure-4)

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 ₹ 3,67,27,354.00 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.

31) Asset Register

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 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.

32) Balance Sheet (Assets, Liability)

The Assets & Liability position of the Mangalore Urban Development Authority as on 31-3-2017 is as below & the assets are more than liabilities by ` 321573724.00 & 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	6150377.00
2.	E.M.D	4720355.00	2.	Premium FAR	7121205.00
3.	Works E.M.D	113388.00	3.	Investments (Reservation Fees)	30690757700 7082132.00
4.	Town Development Fees Payable	658730.00	4.	Lake Development Fees	21692779.00
5.	Reservation Fees	436751987.00	5.	Rent Receivable	570233.00
6.	Sewage Development Fees Payable	34994.00	6.	Loan Interest Accrued	21980035.00
7.	Audit Fees	767351.00	7.	Closing Balance Cash in Hand DDs not deposited	46154.00 59050.00
8.	Lake Development Fees	81999175.00		<u>Common Fund/General Reserve</u> Vijaya Bank A/c 12752 HDFC Bank, M.G. Road, Mangalore A/c 3302	243830953.00 16765846.00
	TOTAL	525179243.00	8	Corporation Bank 43820(Reservation Fees)	3132299.00
	Assets in excess of Liabilities	321573724.00	9	Lake Development Fees Vijaya Bank 12975	2191642.00
			10	Vijaya Bank Ashoknagar 1001225(Reservation Fees)	8365667.00
			11	IDBI A/c 10900 (Reservation Fees)	636710.00
			12	Akram-Sakram Fees (Corporation Bank A/c 40738)	511399.00
			13	Vijaya Bank Ashoknagar A/c 12752 (Reservation Fees)	117709734.00
			14	Lake Development Fees (Syndicate Bank 0288214000035)	81999175.00
	TOTAL	846752967.00		TOTAL	846752967.00

The Balance Sheet Audit of the Authority for the F.Y 2016-17 is conducted by Sri Rammullu Naidu & Co. & as per the annexure attached to the audit report, the details of the assets are as follows

Asset Details

Details	Valuation as on 31-3-16
1. Civil Amenities Sites	
(1) Somanatha Nagar	4418250.00
(2) Somanatha Nagar	1573500.00
2. Land	
(1) Konaje	29408131.00
(2) Chellaru	203014680.00
3. Investments	313989709.00
4. Land, Building & Other Movables	8735630.00
Loan Details:	
Pending EMD, SD etc.	4967006.00

33) Outstanding Audit Fees:

Audit Fees for the year 2016-17 for Mangalore Urban Development Authority on its transactions is calculated at ` 0.20 Paise for every ` 100. On receipt of this report, Audit Fees of ` . 767351.00 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	2451576.00
Outstanding – 2016-2017	767351.00
Total	3218927.00
Remitted in 2016-17	1500000.00
Outstanding: 31-03-2017	1718927.00

The Audit fee from 2011-12 to 2015-16 was ` . 2451576.00 in partial ` 1500000 Audit fee was paid.

<u>Voucher No. / Date</u>	<u>Amount</u>	<u>Period</u>	<u>Challan No. / Date</u>
504/31-03-2017	1500000.00	2011-12 to 2015-16	287/11-05-2017

34) Audit Opinion

It is opined that in spite of serious shortcoming in maintenance of books of accounts produced for audit for the year 2016-17, 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 (` 580679000.00) and expenses (` 586770000.00) with the actuals (` 242296147.00 and ` 171313682.00) & 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 ` 6150377.00 needs to be sorted out at the earliest. Immediate Steps to be taken for adjustment or recovery of 1500000.00 loan made by authority Steps for refund/adjustment of Town development Fees amount of 658730.00 to be taken. Steps to be taken for remitting the amount due of ` 34994.00 to Sewage Development Board.

Quick action be taken for collection of ` 1708640.00 in respect of Site/Layout allotment. Steps to be taken to recover and deposit in the account of the Authority, the amount of ` 67819635.00 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 ` 572820.00 amounts paid to contractual employees. It is instructed to keep deposits with nationalized banks providing competitive interest rates; of amounts lying with the authority. Failure to obtain competitive interest rate has resulted in a loss of ` 194593.00 to Urban Development Authority. There is a loss of ` 36727354.00 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 1/3rd 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.

Signed

Deputy Director

Regional Office, Mysuru

Annexure -1

ಮಂಗಳೂರು ನಗರಾಭಿವೃದ್ಧಿ ಪ್ರಾಧಿಕಾರದ 2016-17 ನೇ ಸಾಲಿನಲ್ಲಿ ತೀರುವಳಿಯಾದ ಪಾರಾಗಳು.

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

ಅಪರ ನಿರ್ದೇಶಕರು,

ಪ್ರಾಂತೀಯ ಕಛೇರಿ

ಮೈಸೂರು.

Annexure -1 (A) (Para 4)

Details of pending amount, objections and defects of recovery of
Mangalore Urban Development Authority for the ending of year 2015 - 16

Year	Para Number	Objection Amount	Collection Amount
25-05-88 from 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
Total	23	83540.20	3609.35
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	-
Total	22	700039.80	13015.00
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)(అ)(10), 11, 12(అ), 13(30)	-	-
	14	-	5000.00
	16(అ)	-	1040.00
	16(ఆ)	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(అ)	4287.00	
	24(ఆ)	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	-
Total	25	1845699.51	1376281.74
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
Total	21	4977260.33	2448228.24
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(అ)	-	18681.00
	36(ఆ)	-	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	-
Total	33	3709624.00	7116598.00
1996-97	5, 8(ඞ), 9, 10(1), 13, 14, 15	-	-
	18	1628000.00	-
	19	129700.00	-
	20	9200.00	-
	21(ඞ)	-	1600.00
	21(ඞ)	-	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	-
Total	24	9028546.00	520148.10
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(ඛ)	-	282307.00
	38	448928.00	-
	39	-	-
	40	600000.00	-
	41	1200527.00	-
	43	-	-
Total	30	4761898.00	1343412.00
1998-99	4, 8, 9, 12, 13, 14(ඃ), 14(ඌ), 15, 16, 17, 18, 23, 28, 29, 30, 31, 32, 33(ඔ), 40, 41, 47(1), 47(5), 47(6)(2), 47(7), 47(8), 47(9), 47(10)	-	-
	20	262835.00	-
	24	-	31.00
	25(ඔ)	-	85.00
	33(ඔ)	-	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	-
Total	46	12252320.00	579540.00
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(☹)	-	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(☹)	320408.00	-
	43	277815.00	-
	44	-	1440.00
	45	1200.00	-
	50	-	89221.00
	51	150000.00	-
	53	35500.00	-

	54	206580.00	-
Total	46	1131630.00	19928371.00
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)(అ)	-	64529.00
	21(1)(ఆ)	-	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(అ)	300000.00	-
	47	-	437350.00
	48	2560000.00	-
	49	100000.00	-
	51	-	4530.00

Total	44	38820690.00	5034186.00
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	-
Total	26	28962695.00	3173635.00
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	-
Total	38	7600482.00	985342.00
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) ಓದ (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(ဇ)	-	45787.00
	46	86065.00	-
	47	858750.00	-
	48	149049.00	-
	49	120000.00	112259.00
	50	-	28414.00
Total	36	6128110.00	560902.00
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
Total	41	5134921.00	107463.00
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(ஆ)	-	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	-
Total	37	425391.00	52351.00
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(అ)	74216.00	-
	42(ఆ)	183848.00	-
	46	-	3811.00
	47	-	4742848.00
Total	37	531002.00	7433715.00
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
Total	25	406609.00	963562.00
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	-
Total	24	323873.00	23628.00
2009-10	1, 7, 10(๑), 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	-
Total		2426826.00	12189179.00
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	-

Total	13	222382519.00	563614.00
2011-12	4, 9, 11, 12, 15, 21, 22, 25, 27, 31, 33	-	-
	29	7668043.00	-
	30	2442525.00	-
Total	13	10110568.00	-
2012-13	9, 11, 12, 15, 18(2), 21, 24, 26(1), 29	-	-
	18(8)	1756961.00	-
	28	-	145361.00
Total	10	1756961.00	145361.00
2013-14	9, 11, 12, 15, 15(1), 21, 24, 26, 28, 31	-	-
	29	1418396.00	-
	30	291000.00	-
Total	11	1709396.00	-
2014-15	4, 9, 11, 15(1), 15(3), 17, 22(1), 22(2), 26, 29, 30	-	-
	22(3)	469284.00	-
	25	115245.00	-
Total	10	584493.00	-
2014-15	4, 7, 9, 10(5), 11, 12, 13, 14(1)(2), 16, 19(1), 20, 22(2), 32	-	-
	23	554157.00	-
Total	14	554157.00	-

ಅಪರ ನಿರ್ದೇಶಕರು,
ಪ್ರಾಂತೀಯ ಕಛೇರಿ
ಮೈಸೂರು.

ಅನುಬಂಧ 3(2)ಪಾಲಾ 10(5)

S.No.	Name of the Bank	Deposit No.	Date	Amount Deposited	Interest earned in 16-17	Int. @ the rate of	Difference
1	ಕೆರೆ ಅಭಿವೃದ್ಧಿ ನಿಧಿ					7.5%	
	ಸಿಂಡಿಕೇಟ್ ಬ್ಯಾಂಕ್ ಮಂಗಳೂರದೇವಿ	180000039/21	26-12-2016	1023000.00	271857.00 5.50%	308928.00 6.25%	37000.00
	ಸಿಂಡಿಕೇಟ್ ಬ್ಯಾಂಕ್ ಮಂಗಳೂರದೇವಿ	180000039/22	26-12-2016	296000.00	9123.00 6.25%	9123.00 6.25%	-
2	ಗ್ರಿಸಪೇಜರ್ಸ್ ನಿಧಿ						
	ಕಾರ್ಪೊರೇಶನ್ ಬ್ಯಾಂಕ್ ಎಂ.ಐ. ರೋಡ್	KCC 01161488	27-07-2016	22434224.00	1553074.00 6.75%	1642185.00 7.30%	89111.00
3	ಸಾಮಾನ್ಯ ನಿಧಿ						
	ಬ್ಯಾಂಕ್ ಆಫ್ ಬರೋಡ್, ಲೇಡಿಹಿಲ್	2010/1509214	27-07-2016	3505507.00	263143.00 7.30%	263143.00 7.30%	-
4	ಗ್ರಿಸಪೇಜರ್ಸ್ ನಿಧಿ						
	ವಿಜಯಾ ಬ್ಯಾಂಕ್ ಅಶೋಕನಗರ	93311002259	28-12-2016	7553362.00	463501.00 7%	463501.00 7%	-
	ವಿಜಯಾ ಬ್ಯಾಂಕ್ ಅಶೋಕನಗರ	93311002260	28-12-2016	7757193.00	476009.00 6%	544491.00	68482.00
							194593.00

ಅಪರ ನಿರ್ದೇಶಕರು,
ಪ್ರಾಂಶಿಯ ಕಛೇರಿ
ಮೈಸೂರು.

ಅನುಬಂಧ 4

ಅಂತಿಮ ವಿಸ್ತಾರ ಅನುಮೋದನೆ ನೀಡಿದ ಪ್ರಕರಣಗಳಲ್ಲಿ ಉತ್ಪತ್ತಿ ಶುಲ್ಕ ಕಡಿತ ವಸೂಲಿ ವಾರ್ಷಿಕ ವರದಿ 2016-17

Sl No.	Name of the Applicant	Name of the Village/Area	Survey Number/s	Approval Date	Purpose	Cost of Land/ Acre (As Per Guidance Value)	Development Cost per Acre	Total Cost per Acre (1+2)	Price per Sq. Mtr (As per Guidance Value)	Total Land in Sq. Mtr	Saleable Land In Sq. Mtr. (55% of 5)	Sale Price (4x6)	Profit (7-3)	Increase in Market Value Per Sq. Mtr (8/6)	1/3 of the increase in Market Value/Sq. Mtr	Betterment Fee Collected per Sq. Mtr	Loss due to non implementation of provisions of Section 18 of KUDA Act per Sq. Mtr	Total Loss
1	ಬಿಜಯಮಂಗಲ ಪ್ರಾಂತ್ಯ ಕೋಶ್ಟಾಪ್ಪ ಸಂಸ್ಥೆ	ಮಂಗಳೂರು	68/2A	2016-17	commercial	2491940	1657431	4149371	2446	80350	44,181.50	108067949	109918578	2352.08	784.03	4	780.03	34,462,800.00
2	ಅಶೋಕ್ ಜೈನ್	ತೆರನೇಲಿ	87/2	2016-17	commercial	2500000	2342839	4842839	3385	6272.54	3,449.90	11677901.35	6835062.345	1981.24	660.41	4	656.41	2,264,554.53
		TOTAL				4991940	4000270	8992210	5831	86,602.54	47,631.40	119,745,850.35	110,753,640.35	4,333.32	1,444.44	8.00	1,436.44	36,727,354.53

ಅನುಬಂಧ - 5 (ಪಾಠಾ 32)

ಮಂಗಳೂರು ನಗರಾಭಿವೃದ್ಧಿ ಪ್ರಾಧಿಕಾರ ಮಂಗಳೂರು ಇದರ 2016-17 ರ ಲೆಕ್ಕಪರಿಶೋಧನಾ ಶುಲ್ಕದ ಲೆಕ್ಕಾಚಾರ ತಖ್ತೆ:-

1	ಒಟ್ಟು ಜಮೆ	242296147.00	1	ಒಟ್ಟು ವೆಚ್ಚ	171313682.00
	ಕಳೆ: ಎರಡನೆ ಹಂತದ ಲೆಕ್ಕ			ಕಳೆ:	
1	ಮುಂಗಡ	31500.00	1	ಹಬ್ಬದ ಮುಂಗಡ	35000.00
2	ನಿರಖು ಠೇವಣಿ ನಗದೀಕರಣ		2	ನಿರಖು ಠೇವಣಿ ಮರು ಹೂಡಿಕೆ	17121707.00
3	ಠೇವಣಿಗಳು	1472145.00	3	ಇ.ಎಂ.ಡಿ ವಾಪಾಸಾತಿ	81000.00
4	ಸಿ.ಬಿ.ಎಫ್	1953.00	4	ಪ್ರೀಮಿಯಂ ಎಫ್.ಎ.ಆರ್.	
5	ಸೇವಾ ತೆರಿಗೆ ವಸೂಲಿ.	201180.00	5	ಟಿಡಿಎಸ್	313603.00
6	ಪ್ರೀಮಿಯಂ ಎಫ್.ಎ.ಆರ್	8906774.00	6	ಸೇವಾ ತೆರಿಗೆ	201180.00
			7	ಪುರೋಭಿವೃದ್ಧಿ ಶುಲ್ಕ ಮರು ಪಾವತಿ	1568434.00
	ಒಟ್ಟು	231682595.00		ಒಟ್ಟು	151992758.00

ನಿವ್ವಳ ಜಮೆ 231682595.00+ ನಿವ್ವಳ ಖರ್ಚು 151992758.00

ಒಟ್ಟು ನಿವ್ವಳ ವ್ಯವಹಾರ $383675353 \times 0.20 = 767351.00$

100

ಅಪರ ನಿರ್ದೇಶಕರು,

ಪ್ರಾಂತೀಯ ಕಛೇರಿ

ಮೈಸೂರು.