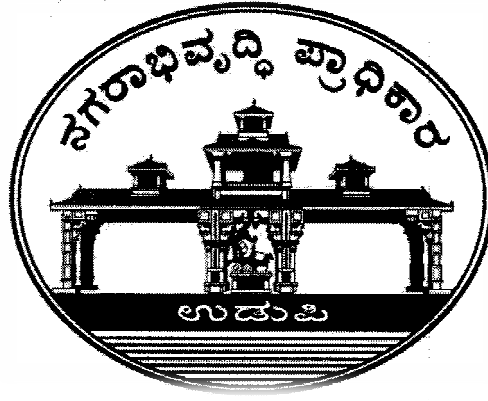


ಗೌರವಾನ್ವಿತರಾದ ಸಭಾಪದ್ಧತಿ
ಗೌರವ.



2019-20 ಲೆಕ್ಕಾಚಾರ
- ಉಡುಪಿ ಸಭಾಪದ್ಧತಿ

ಕರ್ನಾಟಕ ಸರ್ಕಾರ

ಸಂಖ್ಯೆ: ಎಲ್‌ಎಎಲ್/12/ಹೆಚ್‌ಆರ್‌ಇ/2020-21/288

ದಿನಾಂಕ: 29-10-2020

ಹಿರಿಯ ಉಪನಿರ್ದೇಶಕರು
ಸ್ಥಳೀಯ ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ವರ್ತುಲ,
ಜಿಲ್ಲಾ ಕಛೇರಿ ಕಟ್ಟಡಗಳ ಸಂಕೀರ್ಣ,
ರಜತಾದ್ರಿ, * ಎ ಬ್ಲಾಕ್, 2ನೇ ಮಹಡಿ,
ಮಣಿಪಾಲ, ಉಡುಪಿ ಜಿಲ್ಲೆ.

ಇವರಿಗೆ,

ಅಧ್ಯಕ್ಷರು,
ಉಡುಪಿ ನಗರಾಭಿವೃದ್ಧಿ ಪ್ರಾಧಿಕಾರ,
ಉಡುಪಿ.

ಮಾನ್ಯರೇ,

ವಿಷಯ: ಉಡುಪಿ ನಗರಾಭಿವೃದ್ಧಿ ಪ್ರಾಧಿಕಾರದ 2019-20 ನೇ ಸಾಲಿನ
ಲೆಕ್ಕಪರಿಶೋಧನಾ ವರದಿ ಸಲ್ಲಿಕೆ ಬಗ್ಗೆ.

ಉಲ್ಲೇಖ: ಪ್ರಾಕಮ್ಯ/ರಾಲೆ&ಲೆಪಇ/ಮ.ಪರಿಶೀಲನೆ/ಸ್ಥಲೆಪವ/2020-21/1735
ದಿ:27/10/2020.

ಕರ್ನಾಟಕ ನಗರಾಭಿವೃದ್ಧಿ ಪ್ರಾಧಿಕಾರದ ಅಧಿನಿಯಮ 1987 ರ ಪ್ರಕರಣ 48 ರನ್ವಯ ಉಡುಪಿ ನಗರಾಭಿವೃದ್ಧಿ ಪ್ರಾಧಿಕಾರದ 2019-20 ನೇ ಸಾಲಿನ ಲೆಕ್ಕಪರಿಶೋಧನೆಯನ್ನು ಕೈಗೊಂಡು ವರದಿಯನ್ನು ಲಗತ್ತೀಕರಿಸಿ ಮುಂದಿನ ಕ್ರಮಕ್ಕಾಗಿ ಒಪ್ಪಿಸಲಾಗಿದೆ. ಉಲ್ಲೇಖಿತ ಪತ್ರದಂತೆ, ಅಪರ ನಿರ್ದೇಶಕರು, ಪ್ರಾಂತೀಯ ಕಛೇರಿ, ಮೈಸೂರು ಇವರ ಆದೇಶದಂತೆ, ವರದಿಯನ್ನು ಬಿಡುಗಡೆಗೊಳಿಸಿದೆ.

ಅಡಕ: ಲೆಕ್ಕಪರಿಶೋಧನಾ ವರದಿ

ತಮ್ಮ ವಿಶ್ವಾಸಿ,

(ಸಹಿ/-)

ಹಿರಿಯ ಉಪನಿರ್ದೇಶಕರು
ಸ್ಥಳೀಯ ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ವರ್ತುಲ
ಉಡುಪಿ.

" ಪ್ರತಿ "

ಅಯ್ಯಕ್ಕರು
ನಗರಾಭಿವೃದ್ಧಿ ಪ್ರಾಧಿಕಾರ
ಉಡುಪಿ

**ಉಡುಪಿ ನಗರಾಭಿವೃದ್ಧಿ ಪ್ರಾಧಿಕಾರ, ಉಡುಪಿ ಇದರ 2019-20 ನೇ ಸಾಲಿನ
ಲೆಕ್ಕಪರಿಶೋಧನೆಯಲ್ಲಿ ಗಮನಿಸಲಾದ ಮುಖ್ಯವಾದ ನ್ಯೂನತೆಗಳು, ಅಕ್ಷೇಪಣೆಯಲ್ಲಿಟ್ಟ
ಮೊಬಲಗು ಹಾಗೂ ವಸೂಲಿಗೆ ಸೂಚಿಸಿದ ಮೊಬಲಗಿನ ವಿವರಗಳ ತಖ್ತೆ:**

ಕ್ರ.ಸಂ	ಪಾರಾ ನಂಬ್ರ	ನ್ಯೂನತೆಗಳ ವಿವರಗಳು	ಅಕ್ಷೇಪಣೆ ಮೊಬಲಗು	ವಸೂಲಾತಿ ಮೊಬಲಗು
1	4	ಹಿಂದಿನ ಸಾಲಿನ ಲೆಕ್ಕಪರಿಶೋಧನಾ ವರದಿಗಳಲ್ಲಿನ ಪಾರಾಗಳು ತಿರುವಳಿಗೆ ಬಾಕಿ.	0	0
2	7(1)	ಮುಂಗಡ ಪತ್ರ - ವಾಸ್ತವಿಕ ಅಂಕಿ ಅಂಶಗಳನ್ನು ಒಳಗೊಂಡಿಲ್ಲ	0	0
3	7(2)	ಕ್ರಿಯಾ ಯೋಜನೆ ತಯಾರಿಸಿಲ್ಲ	0	0
4	9	ಮುಂಗಡಗಳು- ಹೊಂದಾಣಿಕೆಯಾಗಿರುವುದಿಲ್ಲ ಮತ್ತು ಅಧೀಕೃತ ರಶೀದಿ ಪಡೆದಿಲ್ಲ	1500000	0
5	12(3)	ಕಂಪ್ಯೂಟರ್ ರಶೀದಿಗಳ ಬಳಕೆಯಲ್ಲಿ ನ್ಯೂನತೆಗಳು	0	0
6	14	ಸುಧಾರಣಾ ಶುಲ್ಕ ಯೋಜನಾ ಮಂಡಳಿಗೆ ಪಾವತಿ, ಸ್ವೀಕೃತಿ ರಶೀದಿಯನ್ನು ಪಡೆದುಕೊಂಡಿಲ್ಲ.	216144	0
7	19	ಪುರೋಭಿವೃದ್ಧಿ ಶುಲ್ಕ(ಉತ್ತಮತೆ ಶುಲ್ಕ)ಕಡಿಮೆ ವಸೂಲಿ	0	81748520
8	21	ಕಛೇರಿ ಸರ್ವರ್ ಉಪಕರಣದ ವಾರ್ಷಿಕ ನಿರ್ವಹಣೆ ಕರಾರು ಮೊತ್ತ ಮುಂಗಡ ಪಾವತಿ-ನ್ಯೂನತೆಗಳು	65900	-
9	22	ದಾವಾ ವೆಚ್ಚ ಪಾವತಿ ಅನುಮೋದನೆ ಪಡೆದಿಲ್ಲ	7500	-
10	23(ಈ)	ಹೊರಗುತ್ತಿಗೆ ಆಧಾರದಲ್ಲಿ ಸಿಬ್ಬಂದಿ ನೇಮಕ ಪಾರದರ್ಶಕ ಕಾಯ್ದೆಯಂತೆ ನಿರ್ವಹಿಸಿಲ್ಲ	79256	0
11	23(ಉ)	ಮಂಜೂರಾದ ಹುದ್ದೆಗಳ ಸಂಖ್ಯೆಗಿಂತ ಹೆಚ್ಚುವರಿ ಸಿಬ್ಬಂದಿಗಳನ್ನು ಹೊರಗುತ್ತಿಗೆ ಆಧಾರದ ಮೇಲೆ ನಿಯೋಜಿಸಿದ ಬಗ್ಗೆ	984796	0
12	23(2)	ಪಿಂಚಣಿ ವಂತಿಗೆ, ರಜಾ ವೇತನ ವಂತಿಗೆ ಪಾವತಿಗೆ ಬಾಕಿ	0	0
13	24	ವಿನ್ಯಾಸ ಅನುಮೋದನೆಯನ್ನು ಕಡಿಮೆ ಶುಲ್ಕ ವಸೂಲಿ	0	30445
	10	ಒಟ್ಟು ರೂ.	2853596	81778965

" ಪ್ರತಿ "



**ಆಯುಕ್ತರು
ನಗರಾಭಿವೃದ್ಧಿ ಪ್ರಾಧಿಕಾರ
ಉಡುಪಿ**

(ಸಹಿ/-)

ಹಿರಿಯ ಉಪ ನಿರ್ದೇಶಕರು,
ಸ್ಥಳೀಯ ಲೆಕ್ಕಪರಿಶೋಧನಾ ವರ್ತುಲ,
ಉಡುಪಿ.

GqA EBA©BA PÁBA GqA EzA 2019-20 EE Á° EÀ PA JA ÉAZA a gA

1. YAOE

PAOI PA EBA©BA PÁBA GqA CcBAIA 1987 gA AIA 48 gA EBAZA CcBAIA GqA EBA©BA PÁBA GqA EzA 2019-20 EE Á° EÀ PA JA ÉAZA PBAQA F a gAIA MAÁVZÉ

2. YAZA

A, MA °Eg	GqA EBA©BA PÁBA GqA .
PA JA ÉAZA BEMMA ACCA	2019-20 1-4-2019 jAZA31-03-2020
PA JA ÉAZA EArzaGA °Eg	1. Ze, MAZGA EATAT °E PAC PBA 2. ZeYAI ©.J.i, PA JA ÉAZA
PA JA ÉAZA EYAGA A AVU MAPA MAZACEAP	17-07-2020 jAZA22-07-2020
PAVASHEGYA EAV ZAMT AC MEAACEBA	5 °MEAACEBA
PQA PA JA ÉAZA a gAIA MA YAGI YA Á° 1 ZACBAJ AIA gA °Eg °AZ E AVU CEAAPA	qA 'Zgda PAOI PA PA JA ÉAZA E AVU PA Ae E ÁSE YABAIA PAJ, °E AgA CEAAPA 11-08-2020

3. DqA ABA

GqA EBA©BA PÁBA EzA 2019-20 gA Á° EADqA ABAZA a gA F PBA MAVZÉ

CZBA	1. ZeMA °Ei gATA PE°YAn, L.J.J.i, °MEAF °BAJ UAA GqA f°E	¢: 01-04-2019 jAZA19-08-2019
	2. f dUAA±i, L.J.J.i, °MEAF °BAJ UAA GqA f°E	¢: 20-08-2019 jAZA31-03-2020
DAIAPBA	Ze °AAzi EAgI	¢: 01-04-2019 jAZA30-06-2019
	Ze gAdA PE	¢: 07-07-2019 jAZA31-03-2020

4(1). »ACEA a gA ADPE ABA wAgA UE °AQ:

GqA EBA©BA PÁBA EzA 2018-19 EE Á° EÀ PA JA ÉAZA a gAIA F PAJ AIA YAE ASEY P AG/13/ EA 2019-2020/299 ¢:18-09-2019 gAVÉ Aæ A UE gAA AAVZÉ a gAIA e Aa AAZADPE ABAUE PAOI PA EBA©BA PÁBA GqA CcBAIA 1987 gA AIA 48 °AUA 49 gAVÉ PA PBAQA CEAA a gAIA MA a MEA YAE A ZKO PA PAOI PA gAdA PA JA ÉAZA E AVU PA Ae ÁSE °EUA gAgA CcBA eA A ASE 1.J.i.J/01/L.r.JYB2012/13-14 ¢EAPÁ 04-04-2016 gAVÉ CEAA °E a gAIA MA vAIAj 1 F PAJ UEM; gA A

WAGNIER: AQ EGADPÉADAA AQQUÉI+AGÉF PÉAEWZÉ

ANNU	AgAUX	DPÉAE^aES[®]UI	AA Aw^aES[®]UI
1978-79 JAZA1980-81	5	1536-00	0
1981-82	5	159-00	0
1982-83	7	658-00	584-00
1983-84	3	0	0
1984-85	6	0	0
1985-86	2	9539-00	0
1986-87	2	13390-00	0
1987-88	12	960128-00	840-00
1988-89	7	14634-00	0
1989-90	10	18089-00	650-00
1990-91	8	57107-00	62-00
1991-92	5	61588-00	1272-00
1992-93	3	148806-00	0
1993-94	10	42588-00	6492-00
1994-95	5	595519-00	0
1995-96	6	61586-00	0
1996-97	12	1604756-00	42770-00
1997-98	8	21431-00	2200-00
1998-99	23	1533019-00	3368-00
1999-2000	14	75724-00	18211-00
2000-01	9	200000-00	32214-00
2001-02	12	2836062-00	0
2002-03	6	325863-00	0
2003-04	6	122215-00	0
2004-05	0	0	0
2005-06	4	242691-00	48307-00
2006-07	11	757378-00	16053-00
2007-08	9	398177-00	0
2008-09	6	1840322-00	142451-00
2009-10	7	244595-00	4058-00
2010-11	9	153455-00	18266-00
2011-12	7	190338-00	575-00
2012-13	12	6503010-40	0
2013-14	8	1479405-00	0
2014-15	8	11045000-00	0
2015-16	10	13687166-00	334715-00
2016-17	6	22357500-00	19292407-00
2017-18	6	10203000-00	92490358-00
2018-19	11	4272754-00	25948205-00
MTA	300	82079188.40	138404058.00

WŁAŚCIWOŚĆ

«а»	DP/PAE ¥ÁgÁ UAA	аЕS®UAA	аAA-Áw¥ÁgÁUAA	аAA-ÁwUE,AA¹zA аЕS®UAA
¥AgA 8A²@a	262	82079188	39	138404058
аGA, A°EA, EYBq	8	2853596	2	81778965
MI A	271	84932784	41	220183023
аGA, A°EAEvAA	-	-	-	-
31-03-2020 gA CAwªA²@aI	271	84932784	41	220183023

4(2). $\neg \exists x \forall y (A(x) \rightarrow B(y)) \equiv \forall x \neg A(x) \vee \exists y B(y)$

GqA fUg©AaP¥AaPAA2018-19 EE ,A°EADyöPAaAAAgMAA-PAJ+EAZAAEA 2heUA EA©
PAAZAI & PA ,AA -PAJ+EAZAAZaAr1 DyöPAvSMAA cEAAPA 24-10-2019 gAZA ¥qEIA AVZÉ
DyöPAvSMAA ,A,EA 2018-19 EE ,A°EADZAAIA aAAUaZAAUA D1UaAAUdaAAAY vSöYaAö EA
31r (DZAAIA vEUÉCcaIAA 1961 gA ,E4J© AIAvEMZAAAPAZA«aAAAvSMAAUEARZÉ

[illegible]

PAOI PAEDG©aP¥AePaZACCüAiA 1987 gAYJZÄ48(5) gÄVEdÆei CavZÆ¼DÄV «ZÆÄÄEÉ
 ,AeAI -EKAÜAAM -EKA+ÉAZÄ a gÄAIÆACUE ,AeÄPÄVgÄÄAZÄ aMACEÄ ÇEÜÄÄe ,ÄÄÄ
 -EKA+ÉAZÄEiÆM -EKAeCAwªÄUEAqÄPaÜMAZÄ wAUÄE¼ÜE ,ÄÄÄ -EKA+ÉAZÄEiÆM ,AYÄtÖUE½¹
 -EKAeÄAiÄj ,ÄÄ ,Äa¹ZÉ

5. ~~£~~~~Δ~~~~Α~~ ~~¥~~~~Δ~~~~Β~~ α^ο ΔΕ

F, A, EIA YEOEUA YAI A^aIAU, A^aMEAE EUA YAI BAAI A^a», AAVZE A[®]GE RZOUAA EUA A^a A^aOE A^aIAU^a MAUA YAI^a MAIA EAMEZUAAI, YEO EUA YAI BAAE A^a»¹ CEAA EUAAM ZAIPI, AAUAWE A^aIAU, A^aMEAE EUA YAI BAAE, A, EIA J⁻AE DYOP A^a AAGUAAI ZAR^o¹ CEAA CAVAE CAW A^a 2[®]AI ZAR^o, AAUAWE EUA YAI BAAI KPA EAMEZAI YAI MAI^a E A^a», AAUAWE, AEA -EKA+EAZBAZA EZGA DZAGA A^a EIA, AAE[®]EA VIS^o 1ZAA, AAUAWE CEAMEZAI -EKA E ZMAI^a VEEUA YAI BA^aUA -EKA E A^a», AI -EKA+EAZAE Aa¹ZE

5(C). ~~ΕΒΑ~~ 2® ~~ΑΙ~~ ~~α~~ ~~Ν~~ ~~Κ~~ ~~Ε~~ ~~ν~~ ~~Δ~~ ~~Ε~~ ~~α~~ ~~Α~~ ~~®~~ ~~α~~ ~~ζ~~ ~~β~~ ~~ν~~ ~~Α~~ ~~2~~ ~~®~~ ~~Α~~ ~~Υ~~ ~~Α~~ ~~·~~ ~~Β~~ ~~Π~~ ~~Α~~ ~~Υ~~ ~~Α~~ ~~2~~ ~~®~~ ~~Ε~~ ~~Ε~~

ΔΔ ΔΔΔ - ΠΑΥΔΕΥΑΓΑ ΔΑΕΑΠΑ 17-07-2020 γΑΔ ΕΒΔΔ Δ®ΑΙ CAZEαAnUAAΔ®ΑΙ °ΑUA
EvGA α®zaj vA Δ®AUAB YJA°¹ zAY «α GA F ΠEAEwzÉ Δ®AUAA YAJ EBAÈ ÈAMC¹zA Δ®AUUE
vAVIIVZÉ

SÁVÉΛSæ621 «^a ǪAF jǺW EZÉ

GqA' ENa©aP ¥aEPgZÀ 2019-20 EÉ ,À°EÀ aMAUqÀ ¥aZaM ,gPgzÀ CClEA
PÁiRòZaUUA ENa©aP PE-ÁSE "EUAqQaAZACEAÉAC, AaON«aUUA F PÉEAwZÉ

YAgA A ² ®A	315267704-00
PA₁ A-	
gAd ₁ ADZAAI#	26011000-00
SAqAA%ADZAAI#	118250000-00
MI ADZAAI#	144261000-00
MI A	459528704-00
PA₁ A-	
gAd ₁ A ^a E	10960000-00
SAqAA%A ^a E	201100000-00
MI A ^a E	212060000
CAw ^a A ² ®A	247468704-00

«аа»	DATA	DATA	DATA	DATA
2019-20	26011000-00	61023520-00	35012520-00	134.6
gAd	118250000-00	0	118250000-00	±100
SAQA	201100000-00	0	201100000-00	±100
2019-20	10960000-00	5632124-00	5327876-00	48.61
RZ	201100000-00	0	201100000-00	±100
gAd				
SAQA				

8. $0\bar{E}^2\bar{A}U^1\bar{A}$

Ggñ ÈÙÀ© ùñ PñÀÙñ 2019-20 È Æ Á° ÈÀÙÈ Æ Æ Æ Æ Æ j Æw EzÉ

01-04-2019 gAZI YAgA A ² ®A	3280488-00
gA A° EAe ^a E	10000-00
MI A	3290488-00
gA A° EAe ^a AgA A ^a A	832633-00
EAZATP	133966-00
MI A	966599-00
CEAAPA 31/3/2020 gAZI A CAw ^a A	2323889-00
2®A	

9. **αἰτιατὸν ἐλάττωσιν ἑαυτῶν·**

2019-20 ÉÉ Á° ÈÀ^a MAUgÀYÁ^a À^a AAqÀF j Åw EzÉ

01-04-2019	gAZA A ² ®A	6707500-00
a MAUQA A A		15000000-00
MI A		8207500-00
a MAUQA A A A / ° EAZAT P		0
31/03/2020	gAZA ° EAZAT PHE	8207500-00
..AQ		

AU C A W A 20 E A « A

№	№	№	№	№
1	08-03-2017	№	№	№
2	08-03-2017	№	№	№
3	14-03-2017	№	№	№
4	14-03-2017	№	№	№
5	14-03-2019	№	№	№
6	№-2019 № 17-01-2020	№	№	№
				№

"MÉFAEC'ZÀ" MAUQVAV C'OPPA'UJUV "MÉ, Aa'ZÀ, A, UAUÉYÁ'Á'ZÁ'F" SUE
 2018-19 g^ag^a Á°EAYgA10.2 g^aeEAEAEASUEDPE'1ZÉ PÁ'UJUVAA¥BAIA SUEAIAA E OUA
 a¹g^aA®e a¹IZiö 2017 g^aePBA ASE1 jAZA4 g^ae, A, UE^aMAUA^aqÁVZÁY PÁ'UJUV AIA ¥BAIA

აგაიქმ წაქგაქმ è EzAzAv SrOgAvAv EvgA, A.UE oE A EI AvAUA A F SUE gA. 754567/- SrOEvAvDzAAiA vAaEzA SUE 2018-19 gA -EJA+EzA a gAaiA è G-E1ZE YAAV aAzASrOgA. 377543/- YAUAI'zXeMI AOgA. 1132110/- aEvA, A.UE EAvVzE JazA YAUAI'zE DzA F SUEAiA aE PAAPUEArgA è F PA'Uj UAA aZASUEUA aA1 PA'Uj YAtOUEAQe C%AE aEi aYAAyEzA G%PE aA »AYAEIA PAAPUEA CZE aA, A° EAePA 6 gA PA'Uj UE gA. 1500000/- MAUA YAA'zAY F SUE YAPAgAAZAPa 7/CEAPA 13-02-2020 gAe YAAUE aAdEgAWAiE YAEgAVGE, ASACUZA, A. BAAZA aEvA 1PAIAZA SUE CCAIA gACAIEM YAEgA è CZE PA'Uj UAA CEIAUEAQ YAtOUEAQASUEF PEAEZAR-BAAM YAEgA è

1. °A S%PEYAt YAE
2. PA'Uj AiA YBA aA, aPAIA aA aVUBAAiM avBAAM
3. PA'Uj C%AE aEi aYAA

aE° EAZAR-BAAM °AdgA, A. AgEgA. 1500000/- EM DPYAEIA e1ZE

F SUEEA «ZAgAE, ASÉ 2 CEAPA 22-07-2020 PEDAIAPA GvA, AVU” , A, A. EIA gA PA'Uj PE, A aPAIAUEAQAEAvA ©e YAAUAV CAWA ©e, AEAUA °A S%PEYAt YAE PA'Uj YBA aA, aPAIA aA aVUBAAiM avBAAM YEA G%PE aEvAM YAA aAQAAUA aMAUA aEvAM °EAZATPE aRPEAAUA JAZA w1gVAGE PAU, AMIAZe aMAUgVAM °EAZATPE aRPEAPVgA CEIAECPAJAiA gA PAaAVZAY F aUE °EAZATPE aRPEAgA DyöPA², EM G°AX1ZAVVZE «%AS aZXe° AzAZgA AIEUAUA, A. AgAVBE JASAZAM UAA, APVgVBE

10. °ARPUA

GqA EBA°BA YAPAgA aA-AAZÀ2019-20 EE, A° EAe° ARPUA EvEqA1gA aEvMA, AOBA «aAF PEAEVZE

«a g	YAPAgA, A° AE AQCÜ	GZAEAA°AVU SAIA°eAUZA ±A°zAQCÜ	PEEC°BA QC	MI A
YAgA A²°A	11724301	271861830	44226933	327813064
(+) EBAAPA CAZA SAZA aAASrOEvA AgA ARPÉ	624781	17649933	2722413	20997127
(+) AgA °ARP	0	0	0	0
(+) °E, A° ARP	2500000	5562685	4557489	12620174
aA, A° EAEMI A	3124781	23212616	7279902	33617301
DgA zA²°AI, H MI A	14849082	295074448	51506835	361430365
(-) aA, A° EAEEBAAPA	0	0	0	0
31-03-2020 gAZA CAWA A²°A	14849082	295074448	51506835	361430365

[illegible]

23(2). | AZÀÀ a ÀwUÉa ÀwUÉa ÉÀÀ ÀwUÉÁa WUÉÁQ:-

2019-20 fÉ ,A° fÀè F PÉÁÉ fÀMEC¹zÀ CCEPjUAA GqA fUg©AÀP ¥AaPigAÀè
PÁAÍDªª«» ,ÁWZÁY EzgÁ ,fÁÉÉ ,ASACU gÁª fÁAAªÁWUÉªÁWUªªÁWUªªÁWUÉªª«ªGAF jÁW
EzÉ
«ªÁAYÁO

[illegible]

GqA' EBA©A P YAcPAgAAè PAAiA «A»¹ gA A CEÀ E-ASÁ CcPAj /EÉPAÁAÁÁ ÁSAÜ ,gAgAA -PA
2A1OPÉEd^a AUÉ½, AÁ ÁQ-ÁgA Aa AUÉa AUgA a ÉAAa AUÉa ES®VEÀ«^a gAF PÉXEAwZÉ

« ^a g	!AZAA ^a AUUE(gA)	gAA ^a ÉAA ^a AUUE(gA)	MI A
YAgA ^a AAZ ^a	277713	244389	522102
^a gA ^a A°EAEvAAZ	80672	70990	151662
MI A	358385	315379	673764
^a gA ^a A°EAE ^a gAgAE YÁ ^a A	0	0	0
CAw ^a A ^a A ^a	358385	315379	673764

ÁA ÁQ^a ES®UA gA. 673464/- EÁ gAgAA, ASACUA PA1OPÉEPaQAE d^a AUÉ½, AÁ APÁPA
aA, AÁVÉ, Aa, ÁAVZÉ

23(3) . «^a AUÉ^a AU ÉAA^a E°^a ÁAÁA^a PÁÁVÁ

GqA' EBA©A P YAcPAgAAè^a AEA° ÁZÁA ePAAiA «A»¹ AUÁZÉ, ÁÁAZÁE^a gA CEÁAPÁ 05/02/1987
jAzÁ 31/07/2018 gAgE PAAiA «A»¹ CEÁAPÁ 31-07-2018 gAZÁ a ÁEÁ^a AU° EAcgÁVÁE^a E^a AUÉ
gAgÁADZÉ+Á, ASÉ EAE:159/ ÁgÁYÁ2014 CEÁAPÁ 07-10-2014 gADZÉ+ÁVÉ EBA©A P YAcPAgAAZÁ
«^a AU^a ÉAA^a E°^a ÁAÁA^a YÁÁA^a»¹ CEÁAPÁ 01/08/2018 jAzÁ CEÁA^a AUÁ ÁVÉ 2019-20 EÉ Á° EÁè F
PÉXEAZÁVÁE^a AU^a ÉAA^a AUUEvÁ, E°^a ÁAÁA^a YÁÁA^a gAZÁYÁ^a A^a gÁVÁE

1. «^a AU^a ÉAA^a : gA. 11823/-^a A^a1PA
2. YÁ^a AÁ^a1ZÁEÁVÁ^a AU^a ÉAA^a : gA. 7882/-^a A^a1PA
3. «^a AUgYÁÁEA : gA. 390163/- (KPÁÁEÁE
4. YÁ^a AÁvÁ|AZÁÁ : gA. 463935/- (KPÁÁEÁE
5. PÁ ÁAS |AZÁÁ : gA. 9555/-^a A^a1PA

«^a AUÉ^a |AZÁÁ E°^a Á MzÁ, AÁ YAcPAgAA «^a ÁAZÁ F^a gE MI ÁÖ gA. 5000000/- °ÁPÁÁE^a
vÉqA^a gÁVÁE «^a gAF jÁw EzÉ

PAÁ	AAUEA° EÁ	°ÁPEYÁÁÁ ASI	°ÁPE CEÁAPÁ	YÁÁECEÁAP	°ÁPE a ES®UA (gA)	SrOZg (gA)
1	ÁÁÁEÁÁEÁ ÁÁÁ D¥s EÁÁÁÁ, GqA'	502403060000201	06/09/2019	07/09/2021	2500000/-	6.85
2	ÁÁÁEÁÁEÁ ÁÁÁ D¥s EÁÁÁÁ, GqA'	502403030020032	29/08/2019	29/08/2020	2500000/-	6.75
MI A					50,00,000/-	

28. $1\bar{u}1\bar{u}^a\bar{a} \rightarrow a\bar{a} \rightarrow Ag\bar{a}A\bar{P}\bar{A}v\bar{a}$

EŊA©AŊP¥AŊPāA 1ŊA1Ů«aŊAAR ZAR°1ZĀ1ŊA1ŮaŊAAR -PAJ+FAZĀEMZĀ1ZÉDZĀEUAUA
 EAMEEĪA è1ŊA1ŮaŊAAR aA»1®èaA»1ZĀaŊAAR èPĀaŊAJ aA°ĀÉ«aŊAAR aĀvazAR°1ZÉ
 1ŊA1ŮJfŊĒAèA«ĀaĀVUPAQĀAaĀ»WUAAR aĀvazAR°ĀĀVZĀPĀaŊAJ «aŊAUEĀSAÇÜ
 ¥ĀĒPĀPĀaŊAJ aŊAAR aĀVUAUA EAMEEĪA è¥ĀĒPĀD1ŮJfŊAAR aA»1 ¥ĀZĀ®ĒEMZĀĀĀ
 ĀaĀAVZÉ

27. -~~PA~~~~J~~+EÄZÄ ±Ä® ÿÁªÄ «ªÄ

GaA YAgAqA2019-2020 fE Á° EA-PA+FAZA +A®ZAaAAAgWA, AOGA«aAAF PEXAwZÉ

« ^a g	d ^a ETAPUAM	RZKOUAM
2019-20 EE ₃ A°EAMI AO	61033520	8841011
(-) ^a gRA oE ^a AA ^a AAg	-	-
(-) I A ^a 2A OPE ^a AAg	10000	2332633
^a a ^a A	61023520	6508378
2019-20 EE ₃ A°EAMI ACDyOP ^a AA ^a IIA = g ^a A 61023520+6508378 = g ^a A 67531898/-		

~~PKA+FAZSA ±R1 ¥E 100.00 PEO.20 ¥EÁIAVEMI ÄQÄ. 6/531898/- UAUÉqÄ. 135064/- .~~[illegible]

28. ~~Α' ΕΛΛΗΝΙΚΗ ΔΗΜΟΚΡΑΤΙΑ~~

GqA EBA©BA P¥AaPAE ASACUzAVÉ 1978 jAzA2018-19 EE ,A°EAgE MI AÖ262 DPÉI vA ¥ÁgAUA A°UA gA. 82079188/- DPÉIUA aEvAUAU39 aAAAw ¥ÁgAUA A°UA gA. 138796646/- aAA°UE, Aa1zAaES®UA wAgA AUÉ`AQ EzÉ`AQ ¥ÁgAUA E vA PÉvA AV PA PA PUEAQI CEA®EA aBAIAEBA EBA©BA PE-ASÉIA aME®PA, AeAA F aME®PA, Aa1zÉ

[illegible]

GqA¹ EDA⁰U¹K¹P¹A⁰Eg¹Δ¹A¹a¹i¹|UA¹eS⁰A¹CavEA¹a¹AA¹a¹AV¹U¹Atid¹,AOātō ▫«ĀO¹.ÀAUwEAY¹
a¹Ā¹-AltĀ¹zA¹¥BGA¹zBA¹JA¹¥sJ.Dgi¹(F.A.R)±R¹,AuE¹ΔE¹Eg¹PA¹Q¹Sg¹VE¹Ez¹JAzA¹¥A⁰Eg¹AE¹
vMS¹E¹AV¹vZÉEz¹JAzAV¹¥A⁰Eg¹AA¹°AA¹PE¹Arg¹AA¹a¹M¹Ů¹¥AE¹CfEA¹EA¹a¹Aq¹AI¹,AYAA¹®UA¹PE¹Eg¹AE¹
GAmÁUVA¹BE¹

ಅಭಿವೃದ್ಧಿ ಕಾರ್ಯಕ್ರಮಗಳ ಕಾಮಗಾರಿ ನಿರ್ವಹಿಸುವಾಗ ಕರ್ನಾಟಕ ಸಾರ್ವಜನಿಕ ಸಂಗ್ರಹಣೆಯಲ್ಲಿ ಪಾರದರ್ಶಕತೆ ಅಧಿನಿಯಮ 1999 ರ ಪಾಲನೆ ಮಾಡುವುದು. ಅಲ್ಲದೇ ಅಭಿವೃದ್ಧಿ ಕಾರ್ಯಕ್ರಮಗಳಿಗೆ ಸಂಬಂಧಿಸಿ ಕರ್ನಾಟಕ ನಗರ ಯೋಜನಾ ಪ್ರಾಧಿಕಾರ ಅಧಿನಿಯಮ 1987 ಮತ್ತು ಸರಕಾರಿ ಆದೇಶ ಮಾರ್ಗ ಸೂಚಿಗಳಲ್ಲಿ ತಿಳಿಸಿದ ಅಭಿವೃದ್ಧಿ ಕಾರ್ಯಕ್ರಮಗಳನ್ನು ನಿರ್ವಹಿಸಲು ತಿಳಿಸಿದೆ.

ಪ್ರಾಧಿಕಾರವು ಆಸ್ತಿ ವಹಿಯನ್ನು ನಿರ್ವಹಿಸಿ ಅದರಲ್ಲಿ ಪ್ರಾಧಿಕಾರದ ಎಲ್ಲಾ ಸ್ಥಿರಾಸ್ತಿಗಳ ವಿವರಗಳನ್ನು ದಾಖಲಿಸಿ ದೃಢೀಕರಿಸಿ ಇಡಲು ಸೂಚಿಸಿದೆ.

ಲೆಕ್ಕಪತ್ರಗಳನ್ನು ನಿರ್ವಹಿಸುವಾಗ ಲೆಕ್ಕಸಂಕಲನ, ಲೆಕ್ಕ ಸಮನ್ವಯಗಳಿಗೆ ಆದ್ಯತೆ ನೀಡುವುದು.

ಆಯವ್ಯಯ ಸಿದ್ಧಪಡಿಸುವಾಗ ವಾಸ್ತವಿಕ ಅಂಶಗಳನ್ನು ಆಧಾರವಾಗಿ ಇಟ್ಟುಕೊಂಡು ಆಯವ್ಯಯ ಸಿದ್ಧಪಡಿಸಲು ತಿಳಿಸಿದೆ.

ವರದಿಯಲ್ಲಿ ನಮೂದಿಸಿದ ನ್ಯೂನತೆಗಳಿಗೆ ಹೊರತಾಗಿ ಉಡುಪಿ ನಗರಾಭಿವೃದ್ಧಿ ಪ್ರಾಧಿಕಾರದ 2019-20 ನೇ ಸಾಲಿನ ಲೆಕ್ಕಪತ್ರಗಳ ನಿರ್ವಹಣೆಯು ಸಾಮಾನ್ಯ ತೃಪ್ತಿಕರವಾಗಿರುತ್ತದೆ ಎಂದು ಪರಿಗಣಿಸಲಾಗಿದೆ.

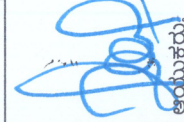
(ಸಹಿ/-)

ಹಿರಿಯ ಉಪನಿರ್ದೇಶಕರು
ಸ್ಥಳೀಯ ಲೆಕ್ಕಪರಿಶೋಧನಾ ವರ್ತುಲ,
ಉಡುಪಿ.

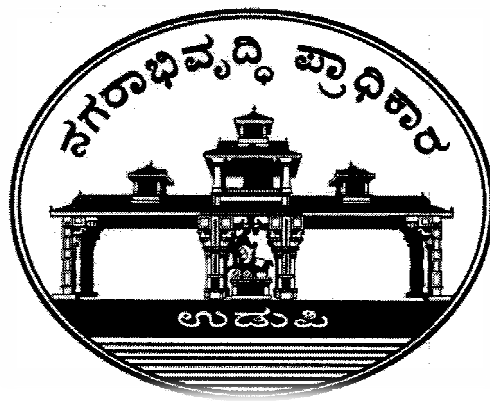
"ಶ್ರೀ"

ಅಯ್ಯಕ್ಕರು
ನಗರಾಭಿವೃದ್ಧಿ ಪ್ರಾಧಿಕಾರ
ಉಡುಪಿ

ವರ್ಷ	ಲೆಕ್ಕ ಪತ್ರಗಳು ವರ್ಷವಾರು ಪೂರ್ಣಗೊಳಿಸಿ ಲೆಕ್ಕ ಪರಿಶೋಧನೆಗೆ ನಿರ್ದಿಷ್ಟಪಡಿಸಬೇ ಕಾದ ದಿನಾಂಕ	ವರ್ಷವಾರು ಲೆಕ್ಕ ಪತ್ರಗಳನ್ನು ನಿರ್ದಿಷ್ಟಪಡಿಸಿದ ದಿನಾಂಕ	ವಿಕಂಬಕ್ಕೆ ಯಾವುದಾದರೂ ಕಾರಣಗಳು ಇದ್ದರೆ	ರಾಜ್ಯ ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ಇಲಾಖೆಯವರು ರಿಗೆ ಲೆಕ್ಕ ಪರಿಶೋಧನೆ ನಡೆಸಲು ಕೋರಿ ಬರೆದ ಪತ್ರದ ಉಲ್ಲೇಖ ಮತ್ತು ದಿನಾಂಕ	ರಾಜ್ಯ ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ಇಲಾಖೆಯವರು ಲೆಕ್ಕ ಪರಿಶೋಧನೆ ಪ್ರಾರಂಭಿಸಿದ ದಿನಾಂಕ ಮತ್ತು ಪೂರ್ಣಗೊಳಿಸಿ ದ ದಿನಾಂಕ	ಲೆಕ್ಕ ಪರಿಶೋಧನಾ ಪ್ರಮಾಣ ಪತ್ರವನ್ನು ನೀಡಿದ ಪತ್ರದ ಉಲ್ಲೇಖ ಮತ್ತು ದಿನಾಂಕ	ಇವುಗಳನ್ನು ಅರ್ಜಿಗಾಗಿ ನೀಡಿದ ದಿನಾಂಕ, ಅಚ್ಚು ಪ್ರತಿಗಳನ್ನು ಸ್ವೀಕರಿಸಿದ ದಿನಾಂಕ	ಪ್ರತಿಗಳನ್ನು ಶಾಸಕಾಂಗ ಸಭೆಯಲ್ಲಿ ಮಂಡಿಸಲು ಸಜ್ಜಿವಾಯಕ್ಕೆ ನಿರ್ದಿಷ್ಟಪಡಿಸಿದ ಪತ್ರದ ಉಲ್ಲೇಖ ಹಾಗೂ ದಿನಾಂಕ	ಶಾಸಕಾಂಗ ಸಭೆಯಲ್ಲಿ ಮಂಡಿಸಲು ಉಂಟಾದ ಜಟಿಲತೆ ಕಾರಣಗಳು	ಷರಾ
1	2	3	4	5	6	7	8	9	10	11
2019-20	30-4-2020	15-04-2020	ಲೆಕ್ಕ ಪತ್ರಗಳನ್ನು ನಿರ್ದಿಷ್ಟಪಡಿಸುವಲ್ಲಿ ವಿಕಂಬವಾಗಿರುವುದು ದ್ದಿಲ್ಲ	15-04-2020	17-07-2020 ರಿಂದ 22-07- 2020	ಎಎಲ್‌ಎಎಲ್‌/12/ಹೆ ಜೆಆರ್‌ಇ/2020- 21 ದಿನಾಂಕ: 29- 10-2020	01-12-2020	ಉಪಪ್ರಾ/ಲೆ.ಪ.ವ/ 3900/2021-22 ದಿನಾಂಕ 23-09-2021	ಈ ಕಛೇರಿಯಲ್ಲಿ ವಿಕಂಬವಾಗಿರುವುದಿಲ್ಲ.	ಕೋವಿಡ್-19 ಕಾರಣದಿಂದಾಗಿ ಮುಪ್ಪಣ ಮಾಡಲು ವಿಕಂಬವಾಗಿರು ತ್ತದೆ..


 ಅಧ್ಯಕ್ಷರು,
 ನಗರಾಭಿವೃದ್ಧಿ ಪ್ರಾಧಿಕಾರ,
 ಉಡುಪಿ.

UDUPI URBAN DEVELOPMENT AUTHORITY, UDUPI.



2019-20 AUDIT REPORT

Karnataka government

No. LAN/62/HRE/2020-21

Date: 29-10-2020

Senior deputy director,
Regional audit circle,
D.C. office building,
Rajathadri, "A" Block, 2nd floor,
Manipal, udupi district.

To,

The President,
Udupi urban development authority,
Udupi.

Respected Sir,

Sub: Regarding audit report of udupi urban development authority for
the year 2019-20.

Ref: Prakramy/ra.le/lepae/pu.parishilane:LAR:2020-21/1735/Dated:
27-10-2020.

As per section 48 of Karnataka urban development authority act 1987, the **2019-20** audit of udupi urban development authority was conducted and reverified by Additional Director, Regional office, Mysore was sent wide reference number for release and the same has been sent for further action.

Yours faithfully,

--sd--

Senior deputy director,
Regional Audit Circle,
udupi

" Copy "



Commissioner
Urban Development Authority
UDUPI.

Major defects, amount kept under objection and recovery amount details pertaining to the audit of udupi urban development authority for the year 2019-20.

Sl No.	Para No.	Details of defects	Objection amount	Recovery amount
1	4	Pending objections from last year	0	0
2	7(1)	The budget is not prepared on the basis of true and statistics	0	0
3	7(2)	Work plan is not prepared	0	0
4	9	The advance payment is not tally	1500000	0
5	12(3)	Flaws in the use of computer vouchers	0	0
6	14	No receipt received from planning board for the payment of betterment fees.	216144	0
7	19	The town development fees is not collected	0	81748520
8	21	Problem in the server's annual maintenance contract	65900	0
9	22	Payment of claim cost is not approved	7500	0
10	23(E)	Hiring outsourced staff has not been handled as a transparent act	79256	0
11	23(u)	About outsourcing of additional staff over the number of sanctioned posts	984796	
12	23(2)	Pending payment of pension contribution and leave salary contribution	0	0
13	24	less fee collect on single layout approval	0	30445
	10	Total	2853596	81778965

--sd--

Additional Director,
Karnataka state audit and accounts department,
Regional office, Mysore

"Copy"



**Commissioner
Urban Development Authority
UDUPL.**

2019-20 Audit report of Udupi Urban Development Authority.

1. Preamble:

As per the provisions of section 48 of Karnataka urban development authority act 1987. 2019-20 audit was conducted and reported.

2. Introduction:

Name of the institution	Udupi Urban development authority, Udupi
Audit period	2019-20 1-4-2019 to 31-03-2020
Auditors name	Sri. Sundar naik Y, Accountant Sri. Pradeep. B.S, Auditor
Commencement and completion of audit	17-07-2020 to 22-07-2020
Man days used for audit	05 man days
Name , designation of officer who verified draft audit report and date	Dr Siddaraju Additional director, Karnataka state audit and accounts department Regional office, Mysore. Date: 11-08-2020

3. Administration:

The administrations details of Udupi urban development authority for the year 2019-20 is as follows.

Chairman	1. Smt Hephysiba rani korlapati (IAS) DC, udupi district, Udupi	01-04-2019 to 19-08-2019
	2. G jagadish (IAS) DC, udupi district, Udupi	20-08-2019 to 31-03-2020
Commissioner	1. Sri Mohamad Nazeer	01-04-2019 to 30-06-2019
	2. Raju K	07-07-2019 to 31-03-2020

4(1) The objections of previous reports to be executed:

Audit Report of Udupi Urban Development Authority for the year 2018-19 has been submitted to that office as per letter of this office, bearing No. Stha.Le.Pa.Va.U/13/LePava/2019-2020/299, dated 18.09.2019. Compliance Report prepared as per Official Memorandum No.:C.S.A./01/I.D.F./2012/2013-14, dated 04-04-2016, of the Principal Director, Karnataka State Audit and Accounts Department, Bengaluru, be prepared and sent to this office after taking action, according to Sections 48 and 49 of the Karnataka Urban Development Authority Act, 1987, for the objections notified in the Report.

A detail of pending objections are as follows.

Year	Number of paras	Objection amount	Recovery amount
1978-79 to 1980-81	5	1536-00	0
1981-82	5	159-00	0
1982-83	7	658-00	584-00
1983-84	3	0	0
1984-85	6	0	0
1985-86	2	9539-00	0
1986-87	2	13390-00	0
1987-88	12	960128-00	840-00
1988-89	7	14634-00	0
1989-90	10	18089-00	650-00
1990-91	8	57107-00	62-00
1991-92	5	61588-00	1272-00
1992-93	3	148806-00	0
1993-94	10	42588-00	6492-00
1994-95	5	595519-00	0
1995-96	6	61586-00	0
1996-97	12	1604756-00	42770-00
1997-98	8	21431-00	2200-00
1998-99	23	1533019-00	3368-00
1999-2000	14	75724-00	18211-00
2000-01	9	200000-00	32214-00
2001-02	12	2836062-00	0
2002-03	6	325863-00	0
2003-04	6	122215-00	0
2004-05	0	0	0
2005-06	4	242691-00	48307-00
2006-07	11	757378-00	16053-00
2007-08	9	398177-00	0
2008-09	6	1840322-00	142451-00
2009-10	7	244595-00	4058-00
2010-11	9	153455-00	18266-00
2011-12	7	190338-00	575-00
2012-13	12	6503010-40	0
2013-14	8	1479405-00	0
2014-15	8	11045000-00	0
2015-16	10	13687166-00	334715
2016-17	6	22357500	19292407
2017-18	6	10203000	92490358
2018-19	11	4272754-00	25948205
<u>Total</u>	<u>300</u>	<u>82079188.4</u>	<u>138404058.00</u>

abstract

	Objection of paras	Amount	Recovery paras	Amount
Opening balance	262	82079188	39	138404058
Additioning during the year	8	2853596	2	81778965
Total	271	84932784	41	220183023
Objection cleared	-	-	-	-
Closing balance as on 31-03-2020	271	84932784	41	220183023

4(2). The audited financial statement:-

On 24-10-2019, financial accounts have been received after getting the financial transactions of the year 2018-19 of Udupi Urban Development, from Mr. Ganesha B. Kanchan and Co., Chartered Auditors. Financial Accounts of the institution consists of Income and Expenditure and Balance Sheet, Form No.3CD (Account of details to be provided as per Section 44AB of the Income Tax Act, 1961).

Financial Accounts of the year 2019-20 have not been audited by Chartered Auditors. Only Receipts and Payments Account relating to the accounts of the Authority for the reporting year has been made available to the Auditor, and Income and Expenditure Account, Balance Sheet have not been made available to the Auditor. Approval, after presenting the Receipts and Payments Account before the meeting of the Authority, has not been obtained. In this regard, answering to Accounts Quarry No. 2/22.07.2020, they have informed that "the financial accounts of the Authority for the year 2019-20 have been got audited by the Chartered Auditor, Kanchan and Co., and since the said institution has not made available the Income and Expenditure Account, Balance Sheet to this Office, the audit of the said account has not been made. Therefore, after submission of Income and Expenditure Account, Balance Sheet by the said institution, the same will be submitted to your office."

Since, as per Section 48(5) of the Karnataka Urban Development Authority Act, 1987, the accounts along with audit report shall be sent to the Legislative Assembly before the end of June, it is notified to prepare the accounts, after completing the Chartered audit within minimum one month from finalization of accounts in the coming days.

5. Keeping Cash Book:-

This institution has kept Petty Cash Book and General Cash Book. Daily cash is being confirmed by maintaining entries of cash transactions of miscellaneous expenses, and entries of advance payment in 'Petty' Cash Book. After recording all the financial transactions of the institution in General Cash Book, Closing Balance is being recorded at the end of the day. Cash Books are being maintained in Single Entry System, and the Balance Sheet is being prepared by the Chartered Auditor on the basis of that only. Audit has notified to maintain Cash Book and Accounts in Double Entry System.

5(a). Keeping Cash Book:-

On 17.07.2020, the day of commencement of audit of the said institution, examined Cash Balance, Postal Stamp Balance and other value based balances, and the details are as below. The balances tallied with the balances entered in the book.

1	Cash balance	Rs. 1600/-	-
2	Advance	Rs. 4000/-	
3	Postal stamp value	Rs. 776/-	-
4	Fixed deposits	1). General fund	Rs. 14921036/-
		2). Park and open spaces fund	Rs. 63446693/-
		3). Lake development fund	Rs. 63446693/-
		Total	Rs. 391188811/-
5	<u>Zonal regulations Books:-</u>		
	(Face value Rs.100)	books	404 Books
	(Face value Rs.30)	book	1
	Total	books	468
6	<u>Application form:-</u>		
	(Face value Rs.2)	Rs. 2/-	1028 (9973-11000)
7	Receipts		5420(61281-66700)

6. Financial position:-

Financial Position of the Authority, based on the Cash Book, Bank Pass Book and classified Registers produced for audit of the year 2019-20, is given below. Complete details are provided in Annexure-1.

Details		Amount (Rs)
Opening balance		Rs. 335861348-18
Credits:-		
Revenue income	61023519.83	0
General income	10000	61033519.83
Total		Rs. 396894868-01
Debits:-		
Revenue expenditure	5632124	
Capital expenditure	0	
General expenditure	3208887	8841011
Closing balance as on 31.03.2020		Rs. 388053857-01

Closing Balance details:-

1	Syndicate bank, catholic centre, udupi A/c no 220/2383	Rs. 25741805-01
2	Vijaya bank, udupi A/c no 621 (Akrama sakrama)	Rs. 879557
2.	General fund- F.D.	Rs. 14849082
3.	Fixed deposit (park)	Rs. 295074448
4	Lake development- F.D.	Rs. 51506835
8	Cash in hand	Rs. 2130-00
	Total	Rs. 388053857-01

Bank reconciliation statement:-

Syndicate bank A/c no. 2383 balance as on 31-03-2020			Rs. 26611449-01
Balance as per cash book			Rs. 25741805-01
difference			Rs. 869644-00
Cheques pending for encashment			
1	Cheque no 257268	Date: 17-03-2020	832633
2	Cheque no 257270	Date: 19-03-2020	12800
3	Cheque no 085777	Date: 19-03-2020	1182
4	Cheque no 085778	Date: 19-03-2020	23029
Total			869644

Vijaya bank A/c no. 621 details of below

Opening balance	848051
Intrest	31506
Total	879557
Expenditure	0
Balance	879557

7(1).Budget: The True statistical report is not prepared.

Budget of Udupi Urban Development Authority for the year 2019-20 has been submitted to the government on 08.03.2019 after approving the same as per R.No.03/28.02.2019 of the Authority. Sanction of the government as per Letter No. NaAE:120:MaiAPraa 2019, dated 02.12.2019, has been obtained.

Budget of Udupi Urban Development Authority for the year 2019-20 has been approved by the Under-Secretary to the Government, Urban Development Department, Bengaluru, and the details are as below.

Opening balance	315267704
Add:	
Revenue income	26011000
Capital income	118250000
Total income	144261000
Total	459528704
Sub:	
Revenue expenditure	1096000
Capital expenditure	201100000
Total	212060000
Closing balance	247468104

Details	As per budget	Actual	Difference	% Difference
2019-20 credits				
Revenue	26011000-00	61023520-00	35012520-00	134.6 Additional
Capital	118250000-00	0	118250000-00	±100% Less
2019-20 debits				
Revenue	10960000-00	5632124-00	5327876-00	48.61 Less
Capital	201100000-00	0	201100000-00	±100% Less

It is seen that preparation for Master Plan 2 of the Authority is in progress; and the Budget for the year 2019-20 has been prepared on the basis of Master Plan 1.

On examining receipts and payments for the reporting year, an income of Rs.6,10,23,520/- has been received in fact as against the expected revenue income of Rs.2,60,11,000/-, in the receipts and payments. It is found that Rs.3,50,12,520/- more than the receipts and payments, i.e., additional income of 135%, has been deposited. Rs.11,82,50,000/- capital income was expected, but no any income has been deposited towards capital either in the previous financial year or in the current year. On observing this, it is seen that the Budget has not been prepared based on any factual data. Not only that, but also it is not correct to have expected Rs.11,82,50,000/- capital though capital income has not been deposited.

The Authority has obtained Budget Sanction to spend revenue expense of Rs.1,09,60,000/- in the year 2019-20, but in fact, revenue expense of Rs.56,32,124/- has been spent. That means 48.61% less expense has been paid. Though budget sanction of Rs.20,11,00,000/- for capital expense has been obtained, no any expense has been made in the current year. On observing this big budget has been prepared in anticipation of income, it is seen that budget has been prepared without taking into consideration factual expenses of the previous year.

To sum up, it has been observed during the audit that there is a lot of difference between receipts and payments amount of the budget and factual receipts and payments amount. Therefore it is seen that the receipts and payments has not been prepared on the basis of the true information of income and expenditure of the previous year. It has been observed that no arrangement has been made in the budget to consolidate resource for development works according to master plan. Due to these, it is opined that budget of the reporting year is not supplementary to the development works.

Therefore, it is opined in the audit that, it is necessary for the authority to prepare budget on the basis of the factual data of income and expenditure of the previous financial year and to give importance to development works along with concentrating regarding resource consolidation and thereby giving a driving force to the development works.

7 (A). Action Plan not prepared:-

The Authority has not prepared Action Plan for the development works of the year 2019-20. Not only that, but also no any development work has been taken up in the reporting year. In this regard, the Commissioner of Urban Development Authority, answering to Enquiry No.2, dated 22.07.2020, has informed that, "Udupi Urban Development Authority has not prepared action plan in the year 2019-20. But, after preparing Action Plan in the year 2020-21, proposal has been submitted for approval of the Government.

Master Plan Revised-1 has already been approved by the Government in 2008, and Master Plan Revised-11 is being made under Amruth Scheme." The fact of non-preparation of Action Plan in the year 2019-20 has been considered as a Financial Disability.

8. Deposits:-

The deposit transactions for the year 2019-20 is as follows:

Opening balance as on 1-04-2019	3280488
Credits in current year	10000
Total	3290488
Deposits returned	832633
Audjstment	133966
Total	966599
Closing Balance as on 31-03-2019	2323889

9. Advances: pending for adjustments:-

Details of transactions of advances for the year 2019-20 is as follows.

Opening balance (1-4-2019)	6707500
Advances paid	1500000
Total	8207500
(-) advances adjusted	0
Closing balance as on 31-03-2020	8207500

Closing balance details:-

SL.No	Advances paid date	Advances receiver	Payment purpose	amount
1	08-03-2017	K R I D L udupi	Salmar Lake Development in Survey No 57/4 of Udyavar Village	515000
2	08-03-2017	K R I D L udupi	Kolambe shanthinagara Lake Development in Survey No 57/3 of 76 badaga bettu Village	692500
3	14-03-2017	K R I D L udupi	Govt kattingeri Lake Development in in hera Village	2500000
4	14-03-2017	K R I D L udupi	Kalaibail perla Lake Development in Udyavar Village	1500000
5	14-03-2019	Catseye mumbai	For files computerisation	1500000

6	May -2019 date 17-01- 2020	PWD Udupi	Shridevi bhudevi anjaneya friend park development	1500000
				MTA 8207500-00

The above entered advances have been paid to the above mentioned Institutions for development works, and in this respect, objection has been made regarding disabilities in para 10.2 of the reporting year 2018-19. No any attention has been given regarding progress of the works. Institution has been given advance in Serial No. 1 to 4 in March, 2017, but no progress report of the work has been obtained. Due to this, it becomes like keeping deposit in other institution without interest. Reference has been made in the Audit Report of 2018-19 regarding missing of income of the interest amount of Rs.7,54,567/-. On consideration of interest of Rs.3,77,543/- of the current year, it is treated that a total of Rs.11,32,110/- has been lost by the institution. In spite of that no any action has been taken in this regard. Action shall be taken to recover the remainder amount after getting measurements on completion of work by giving attention regarding expense of these works. Not only that, but also an advance of Rs.15,00,000/- has been paid to the work of Sl.No.6 in the reporting year, and in this regard, they have obtained sanction for payment in Sl. No.7/dated 13-02-2020 from the Authority. No authorized receipt regarding receipt of the amount by the concerned institution. Further, the following documents have not been obtained regarding implementation of works and completion thereof.

1. Amount Utilization Certificate
2. Work Progress Report, Completion Reports and Photographs
3. Work Measurements

Rs.15,00,000/- has been kept under objection till production of the above documents.

In this regard, the Commissioner, answering to our Enquiry No.2, dated 22.07.2020, has informed that, "Advance amount will be adjusted at the time of payment of remainder amount, after taking Amount Utilization Certificate, Work Progress Report, Completion Report and photographs, at the time of submission of Final Bill by the said institution, for payment of bill after completion of the work."

Adjusting of advance amounts at the correct time being the duty of the Enforcement Officer, non-adjusting till now is like violating financial discipline. It is to be observed that if delay is caused, there is chance of the money being misused.

11.Investments:

As per the details presented to the audit, the details of investments for the year 2019-20 is as follows.

Details	General fund	Park and open spaces fund	Lake development fund	Total
Opening balance	11724301	271861830	44226933	327813064
(+) Re investment along with interest	624781	17649933	2722413	20997127

Re investment	0	0	0	0
New investments	2500000	5562685	4557489	12620174
Total	3124781	23212616	7279902	33617301
Total including opening balance	14849082	295074448	51506835	361430365
Encashments	0	0	0	0
Closing Balance	14849082	295074448	51506835	361430365

Out of Rs.1,48,49,082/-, being the General Fund Amount of the Authority, Rs.50,00,000/- has entered the Staff Pension Fund. Details of Closing Balance of Rs.36,14,30,365/- has been provided in Annexure-3 of this Report. After getting Bank Interest Rates through e-mail and selecting banks giving more rate of interest, investment has been made. This method is not correct. In paragraph 6 of Government Order No. F.D. 38 T.A.R. 2018, dated 27-08-2018, investment of not more than 1 Crore shall be published in the authorized website and H-1 shall be identified through e-bidding and thereafter investment shall be made. Udupi Urban Development Authority has not followed the guidelines prescribed in this rule of the government, at the time of making investments.

12.Loans:-

As per the documents produced for audit of this institution for the year 2019-20, no amount has been received in the form of loan in the reporting year. There is no any loan due for repayment in respect of the previous year.

12(1). Scope in Rule for Recovery of Revenue in Computer Receipts and Sanction not Provided:-

Observed issuing computer receipts for recovery of revenue in the Authority. As per Article (6) of the Karnataka Financial Code, 1958, any officer receiving money on behalf of the government, shall issue receipt, as per rule, in Form, Annexure-1. Computer generated receipts are being given against the rule, and for recovery of money by computer generated receipt in this manner, no any sanction from the government has been obtained. In this regard, the Commissioner, who has answered to our Enquiry No.2, dated 22.07.2020, has informed that, "Udupi Urban Development Authority is making revenue recovery as per Form 8 Rule 37-A(2) of Form 8 of K.T.C.P. Act." Form 8 is a notice that would be given for recovering any fee. Further, only procedure of recovery of fee has been mentioned in 32A(2).

Therefore, since this answer is not supplementary, it has been notified to obtain sanction of the government for printing computer receipt.

12(2). Stock of Receipt Book:-

As per the stock report presented to audit for the year 2019-20, the stock of receipt book is as follows.

	Receipts number	Sl. No.
Opening balance	3499	55302-58800
Current year receipts	7900	58801-66700

Total	11399	
Used receipts for the year	5339	55302-58800-3499 58801-60640-1840 <u>5339</u>
Balance receipts	6060	60641-66700

12(3). Disabilities in use of Computer Receipts:-

1. No copies have been printed by using carbon in the receipts being printed through computer, and issued.
2. Three receipts (copies) of the same serial number is being printed in the said Authority, and three copies are being separately printed without printing carbon copies, and this is against rule.
3. Out of the receipts produced for audit, copies of some receipts have been written by hand, and since these have not been written by using carbon, comparing them with their originals and certifying genuineness could not be done.

12(4). stock of Application Forms:-

Details of Application stock, sold and balance for the year 2019-20 is as follows.

	Application number	Sl.No. of applications
Opening balance	526	9475-10000
Receipts for the year	1000	10001-11000
Total	1520	
Distributed during the year	427	9427-9901
Balance	1099	9902-11000

12(5). Zonal Regulation Book:-

Details of Zonal Regulation book stock, sold and balance for the year 2019-20 is as follows.

	Rs. 100/ book	Rs.30/ book
Opening balance	475	1
Receipts	-	-
Total	475	1
Sales	59	-
Free distribution	1	-
closing balance	415	1

It has been observed that Zonal Rules Books have been printed as per Section 13(3) of Act of 1961 and Order No.: Na.A.E. 422 Mai.A.Praa:2008, Bengaluru, dated 07.08.2008. The said books have been printed in English language, and though the local language is Kannada, these books have not been printed in Kannada language. Since a lot of books have been printed at a time, and since there will be changes in the rules from time to time, there is a chance of the already printed books becoming waste. Therefore, attention must be given to avoid this unnecessary loss.

13. Remittance of slum clearance cess to slum clearance Board:-

As per Govt. order No.HUD:180:MIB:94, Bangalore dated 29-03-1994, while giving Building licence, slum clearance cess is calculated and recovered.out of which 70% is remitted to Slum Clearance Board and remaining 30% should be utilized by authority for slum clearance programmes as per Govt. order dated 8-07-1996.

1. 70% of cess payable to Slum clearance Board details:-

Opening Balance as on 1-04-2019	-
Amount recovered @70% 2019-20	13406
Total	13406
Amount paid during 2019-20	0
Payable as on 31-03-2020	13406

2. 30% of cess collected, details:-

Opening Balance as on 1-04-2019	238446
Amount recovered @30% during 2019-20	5746
Total	244192
Amount paid during the year 2019-20 for development work	0
Balance as on 31-03-2020	244192

Out of the 30% amount, it is directed to take slum clearance activities as per rules and implement it.

14. Betterment fee payable to Planning Board:-

During the year 2019-20 authority has collected Rs.3/- as betterment fee. Out of this 5% has to be remitted to Karnataka State Planning Board, details are as follows.

1	betterment fee collected during 2019-20	Rs. 5096342
2	5% of the betterment fee	Rs. 254817
3	Opening balance payable during 2019-20	Rs. 216144
	Total	Rs. 470961
4	Amount paid during 2019-20	Rs. 216144
5	Payable as on 31.03.2020	Rs. 254817

15. Ring Road cess:

Rs.38304/- Ring Road cess has been collected during the year. The total amount collected upto 2019-20 is as follows.

Opening Balance	Rs. 1,88,981-00
Recovery during current year	Rs. 38304-00
Total	Rs. 227285

Suitable action should be taken to implement this Ring Road cess as per Govt. directions.

16. Collection of Park and Plain Land Fee:-

If the extent of the land is 1,000 Sq.Mtrs. or less than that in the Order of Land Conversion, then only there is no necessity to reserve for Vinyasa Park; plain land and civilian amenities as prescribed in the sub-division rules of the Approved Zonal Rules of the Master Plan, at the time of approval of private residential layout by the Authority. But, instead of this, money shall be borne as an exemption fee by land owners and developers, on the basis of the land converted guidelines value fixed in the Office of the Sub-Registrar for land having a total extent of 15%. Scope has been given in government notification Na.E.298/Be.Yaa.Pra. 2013, 26.02.2014 to use this money to take possession of the park/plain lands that would be reserved in Master Plan, with the prior permission of the government. An amount of Rs.1,78,42,116/- has been aggregated as Park and Plain Land Fee in the reporting year.

No any cost has been borne regarding possession of land in the reporting year. The Commissioner, who has answered in this regard to Enquiry No.2, dated 22.07.2020, has informed that, "Since the Authority has not taken up any land acquisition process till now, Park and Plain Land Fees has not been utilized in the reporting year."

It has been notified to utilize the aggregated fees for the original purpose after preparing an action plan.

17. No urban developmental activities are being undertaken out of Betterment fee and developmental fee collected:-

Rs.5332797/- betterment fees has been as shown below, but this amount is not being utilized for urban developmental activities. Suitable action is suggested

Betterment fee collected during the year	4841525
Developmental fee collected during the year	491272
Total	5332797

The Commissioner, who answered in this regard to Enquiry No.2/22.07.2020, informed that, "Since there was no proposal in the reporting year for taking up work from the said amount, the said fees has not been utilized. Now onwards, Action Plan will be formed at the time of utilizing the said amount." It has been notified to form appropriate Action Plan and to utilize this amount for Development Programmes.

18. It is not correct to invest the fees collected in respect of various Programmes of the Authority without taking up Development Programmes:-

Urban Development Authority is collecting fees separately regarding lake development, Park and Plain Land and its development. But, step has not been taken to execute development

programmes after preparing Action Plan in connection with respective programmes. Instead, collected amount is being invested. Due to this, the development works do not get executed out of the collected fees and the purpose of the programme will not succeed.

Sl.No	Programme	Fees collected during period	Expenditure during period	Total invest during the year
1	Lake development fees	13555390	0	51506835
2	Parks development fees	17842116	1500000	295074448
3	General Fund	5587614	6508378	14849082

The Commissioner, who has answered in this regard to Enquiry No.2/22.07.2020, stated that, "Rs.15.00 Lakhs amount has been paid deposit contribution for construction work of Balavana and Park of Sri Devi Anjaneya Friends, Kidiyooru, Padukere, Udupi. But, proposal was received for lake development in the end of March, and proposal has been submitted to government after preparing Action Plan to take up work in the year 2020-21 and presenting the same in the meeting of the Authority. Further, since there was no any proposal in the reporting year to take up land acquisition process out of Park and Plain Land Fund, no any development work could be executed." It has been notified to utilize the fees collected for specific purpose after preparing appropriate Action Plan in this regard.

19. Betterment Fees has not been collected:-

License has been issued under Sections 14A, 14B, 15 or Section 17 for development of the land or building, diversion of use of land etc as per Section 18 of the Karnataka Urban and Rural Planning Act, 1961, and such diversion or development of the land brings more income to the land owner. The Planning Authority can collect, in the form of fees, the 1/3 amount of the additional value of such land.

But, 1/3 fees of the additional value of the land from the persons obtained approval for layout (vinyasa) in the reporting year. It is observed, due to this the Authority has incurred a loss of income of Rs.8,17,48,520/-. Details are provided in Annexure-4. Action shall be taken to collect Rs.8,17,48,520/- from the concerned persons.

The Commissioner, who answered in this regard to Enquiry No.2/22.07.2020, has informed that, "As per the resolution passed after discussing about the said matter in Resolution No.25(1) of the meeting of the Authority held on 19-07-2018, the Hon'ble Secretary to Government, Urban Development Department has been requested to give appropriate guidelines regarding collection of development fee, and the Secretary to Government, Urban Development Department, Bengaluru has, in his letter No. Na.A.E.:61/Mai.A.Praa./2018, dated 29-09-2019, informed that regarding betterment fees that may be imposed under Rule 37(A) of the K.P.A. Rules, 1964 approved by the

government, all Planning Authorities shall adopt the said rules. Since the fees has been fixed by the government and BMICACP Authority has imposed betterment fees, he has directed the Audit Department to give up Audit Order and to give reply to the said Department."

But, this reply has been sent to Bengaluru-Mysuru Infrastructure Corridor Area Planning Authority, and this relates to Rule 37(A) of K.P.A. Rules 65. The recovery notified in the Audit also belongs to Section 18 of the Karnataka Urban and Rural Planning Act, 1961, and this reply cannot be accepted. It is notified to recover Rs.8,17,48,520/- from the concerned persons.

20. Amount has not been invested for Lake Development:-

Lake development fees is being collected by the Authority for the development of lakes existing within the limits of Udupi Development Authority. It is seen that, out of the total amount of Lake Development Fees collected till now, Rs.5,15,06,835/- has been invested.

An advance amount of Rs.15,00,000/- has been paid to the Executive Engineer, Public Works, Ports and Inland Water Transport Department, Udupi for the development of one lake in the reporting year. Further, a total of Rs.52,07,500/- has been paid as work advance amount to contract institution regarding development work of 4 lakes in the year 2016-17. The progress details of the said works have not been produced for verification, and the advance amount could not be adjusted till now. It is seen that due to this funds of the Authority have unnecessarily got blocked in executing institutions.

Therefore, conditions shall be put to executing institutions to complete lake development work within time limit, and steps shall be taken to timely invest Lake Development Fund.

It is notified to record in the Property Register of the Authority after getting handed over the completed lakes by the executing institutions.

The Commissioner, who answered in this regard Enquiry No. 2/22.07.2020, informed that, "Proposal has been accepted at the end of March to take up lake development work in the reporting year, proposal has been submitted for approval of the government, as resolved in the meeting of the Authority, after presentation of the Action Plan to take up the said work."

It has been notified to invest the Lake Development Fund taking up the Lake Development Work within time limit as per the Proposal approved by the government.

21. Disabilities in the Annual Maintenance Contract Agreement of the Server of the Office: Payment of Agreement Amount in Advance:-

It is seen that the Annual Maintenance Work Contract of Lenova X3630, Server of the Office, has been given to Dynamic Infotech, Kundapura through Quotation.

- Quotation Publication Date: 30.08.2019
- Quotation Approval Date: 18.09.2019
- Office Work Order No.: UNAPRAA/KAA/3931/2019-20, dated 17.10.2019
- Maintenance Period of the Instrument: 01.09.2019 to 31.08.2020
- Agreement Amount Rs.67,850/-

Office Order and Disabilities of Quotation:-

1. No Maintenance Period has been entered in the Quotation.
2. No any conditions have been imposed in the Quotation regarding Payment and Maintenance.
3. Neither Agreement Amount has been entered nor period has been mentioned in the Work Order.
4. Work Order has been given entering 'subject to condition of quotation', but the same has been without reference to the above points therein, and the same is not proper.

Though the Annual Maintenance period is from 01.09.2019 to 31.08.2020, 8 months before completion of Maintenance Period, full amount of Rs.65,900/-, as per Bill No. 8133/30.12.2019 and under Voucher No.221/ 2570221/20.01.2020, has been paid to the Contractor. No Maintenance Period has been entered in the Bill.

On observing the above disabilities, it is seen that Agreement Amount has been fully paid in advance 8 months before completion of Annual Maintenance Period. This is against the general agreement rules. Rs.65,900/- has been kept under objection till providing appropriate clarification for all the above disabilities.

The Commissioner, who answered in this regard to Enquiry No.2/22.07.2020, informed that, "Annual Maintenance Period of the said server is up to 08-11-2020. After order of the Office, the Contractor has given warranty, and the Contractor has performed his work as per condition of AMC (Annual Maintenance Contract)."

Since full payment has been made before term of contract amounts to violation of financial discipline, and also as the same is against the agreement rules, the same is kept under objection without accepting the answer.

22. Payment of Cost of Suit – Approval of Government Not Taken:-

As per Voucher No. 220/257219/20.01.2020 of the year 2019-20, Rs.7,500/- has been paid to Advocate K. Prasad Hegde. The Authority has not obtained approval of the government supporting the said payment, and no suit register has been maintained.

Rs.7,500/- has been kept under objection till the said document is provided.

23. Staff Division:-

23(1) Staff Details:

(a) As per Order No. E/115 Be.Ma.Praa. 2000/04.05.2001 of the Urban Development Authority, the below mentioned designations have been generated for the Authority as per condition of filling up the designations on each recruitment.

SI no	Officer name	Sanctioned post	scale
1	Assistant engineer	1	52650-97100
2	town planning supervisor	1	33450-62600
3	S.D.A	1	21400-42000
4	Driver	1	21400-42000
5	Attender	1	18600-32600
Total		6	

(b) As per Government Order Na.A.E. 83/Na.Yo.Se. 2009/25.06.2009, designation of 'Urban Planning Member' has been given sanction, considering it as designation by recruitment. Details are as below.

SI no	Post name	No of posts	scale	Post reserved in deputation
1	Town planning member	1	52650-97100	Assistant director of town planning

(c) Details of the Officers/Staff working:

Details of the Officers/Staff working at present in Udupi Urban Development Authority are as below:

SI no	Post name	Officer/staff name	remarks
1	Town planning member	Jithesh	Assistant director of town planning, udupi
2	Assistant engineer	Ganesh k	Retired on 31-12-2019
	town planning supervisor	-	Vacancy
3	S.D.A	Smt mohini	By posting 2012 daily wages act
4	Driver	1. Suhas 2. Nagaraj	Outsource staff
5	Peon	Shivaprasad	Outsource staff
6	Computer operator	1. Ashok kumar 2. Pushpalatha	Outsource staff
7	Clerk/accountant	Jyothi	Outsource staff

(d) Appointment of Staff based on Outsourcing Contract has not been made according to Transparency Act:

A total number of 6 staff, i.e. persons mentioned in Sl.No.5 to 8 of the list shown above, have been provided to this institution on the basis of outsourcing contract as per Annual Agreement by this Agency named, 'Dynamic Infotech, Kundapura'. The term of Agreement entered into in the year 2019-20 is from 01.12.2018 to 30.11.2019, and it has ended on 30.11.2019. As per Work Order No.: UNAPRA/SIBBANDI/8673/2019-20, dated 30.03.2020, staff service has been obtained from 01.11.2019 to 31.03.2020 by renewing the same old agreement. Staff service has not been taken through outsourcing contract by inviting tender, as per Karnataka Transparency in Public Procurements Act, 1999 and Amendment Rules, 2000. Since Transparency Act has not been followed, till submission of approval of the government in this regard, Rs.4,78,532/-, being the salary paid to the staff in outsourcing, as mentioned below, has been kept under objection, and out of this, Rs.3,99,276/- has included in para 23(U), and Rs.79,256/-, in respect of Sl.No.4, has been kept under objection.

The Commissioner, who answered in this regard to Enquiry No. 2/22.07.2020, has stated that, "Since the term of staff working on the basis of outsourcing contract was going to end on 30-11-2019, the Authority has renewed the said service, with the same salary, till the end of financial year 2019-20, i.e. March, 2020, as per the approval of the Hon'ble President/Deputy Commissioner."

There is no scope in the Karnataka Transparency in Public Procurements Act, 1999 and Rules, 2000 to continue in contract term like this. Therefore, Rs.79,256/- has been kept under objection.

Outsource staff details are as below on Dec- 2019 to march 2020

Sl no	Staff name	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Total
1	Ashok, computer operator	20778	20778	20778	20778	83112
2	Pushpalatha, computer operator	20778	20778	20778	20778	83112
3	Jyothi, clerk cum accountant	20778	20778	20778	20778	83112
4	Nagraj, driver	19814	19814	19814	19814	79256
5	Suhas, Driver	19814	19814	19814	19814	79256
6	Shivaprasad, peon	17671	17671	17671	17671	70684
Total		119633	119633	119633	119633	478532

(e) Regarding appointment of staff more than the number of sanctioned designations:

Two vehicle drivers have been appointed against the sanctioned the designation of one vehicle driver. Further, though there is no any vacant designation, designation of two computer operators and one clerk cum accountant designation has been appointed on the basis of outsourcing contract. Since service has been availed on outsourcing contract though there is no sanctioned designation, payment of Rs.9,84,796/- has been kept under objection till production of Designation Sanction Order in this regard.

Sl no	Staff name	April 2019	Dec 2019	Dec 2019	Dec 2019	Dec 2019	Dec 2019	Dec 2019	Dec 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Total
1	Ashok, computer operator	20553	20788	20788	20788	20788	20788	20788	20788	20788	20788	20788	20788	249091
2	Pushpalatha, computer operator	20553	20788	20788	20788	20788	20788	20788	20788	20788	20788	20788	20788	249091
3	Jyothi, clerk cum accountant	20553	20788	20788	20788	20788	20788	20788	20788	20788	20788	20788	20788	249091
4	Suhas, Driver	19569	19814	19814	19814	19814	19814	19814	19814	19814	19814	19814	19814	237523
	Total	81168	82148	82148	82148	82148	82148	82148	82148	82148	82148	82148	82148	984796

The Commissioner, who answered in this regard to Enquiry No.2/22.07.2020, has stated that, "Step is being taken to send proposal to government as per the resolution made under Resolution No.6 of the meeting of the Authority held on 04-08-2020 to generate additional temporary designation required for the Authority." It has been notified to take compliance steps for obtaining designation sanction from the government.

23(2). Pension Contribution and Leave Salary Contribution are in arrears:-

As explained under Rule 427 to 430 of the Karnataka Civil Services Rules, the Authority shall deposit to the Account Heads connected to the government, every year, 11% of the salary of pension salary relating to service of a government servant, working on the basis of other service, as leave salary contribution grant.

In the year 2019-20, the below entered officials were working in Udupi Urban Development Authority, and details of Leave Salary Contribution and Pension Salary Contribution relating to its service are as below.

Sl.no	Name	Salary period	Total salary	pension contribution	Leave salary	total
1	Sri Mohd nazeer, commissioner	28/3/19 to 30/6/2019	296945	37120	32664	69784
2	Sri Subramanya.K.Waddar T.P.M	March 2019 to 18/6/2019	348417	43552	38326	81878
Total			645362	80672	70990	151662

Leave Salary Contribution and Pension Salary Contribution are not paid to govt heads relating details are as below

Details	Pension contribution	Leave salary contribution	Total
Opening balance	277713	244389	522102
Pending of reported year	80672	70990	151662
Total	358385	315379	673764
Paid for the govt	0	0	0
Closing balance	358385	315379	673764

The amount Rs.673764/- is advised to take immediate action to get the government accounting related

23(3). Emphasis regarding Pension Salary facility to Retired Persons:-

Mr. Sadananda, who was working in Udupi Urban Development Authority under the designation Jawan, retired on 31-07-2018 by superannuation, after working from 05.02.1987 to 31.07.2018. As per Government Order Na.A.E.159.Ben.Roo.Pra./2014, dated 07.10.2014, by emphasizing pension salary facilities from the Urban Development Authority, Pension Salary and other facilities have been paid out of the own fund of the Authority at the below rates in the year 2019-20 with effect from 01-08-2018.

Pension Salary: Rs.11,823/- monthly

Pension Salary after Conversion: 7882/- monthly

Retirement Gratuity: Rs.3,90,163/- (lump sum)

Converted Pension: Rs.4,63,935/- (lump sum)

Family Pension: Rs.9,555/- monthly

Till now, a total of Rs.50,00,000/- has been invested from the Fund of the Authority for providing pension facility to retired persons.

Sl no	Bank name	fD certificate no	Invest date	Maturity date	Invest amount	Interest rate
1	Union bank of india	502403060000201	06/9/19	17/9/2021	2500000	6.85
2	Union bank of india	502403030020032	29/8/19	29/8/2020	2500000	6.75
Total					5000000	

24. Deficit Collection of Fees in Layout (Vinyasa) Approval :-

It has been observed as below the difference in fees collected in respect of approval of layout (Vinyasa) of 0.45 acre (1821-60 Sq.Mtrs.) area for layout (vinyasa) approval for residential purpose in S.No.87/1A of Shankara Poojary of Kelarkalabettu village, in Layout (Vinyasa) Approval File No.: 1099/2018-19, dated 04.06.2019, produced for audit of the year 2019-20 of the Udupi Urban Development Authority.

Sl	Details	Fess to be incurred	Collected fess	Low deductible
1	Betterment fees	7290	880	6410
2	Lake development fees	27325	3290	24035
3	Total	34615	4170	30445

Rs.30,445/-, which is due for recovery, as stated above, has been deposited to Fund of the Authority, after recovering the same from concerned persons, in Challan No. 19450/28.07.2020, and the details whereof have been produced at the time of overview (Audit Enquiry No.: 01/22.07.2020).

25. Master Plan -2 of the Authority – Revision Work has not been completed :-

Agreement has been entered into on 15.10.2015 for Rs.27,43,980/- with Vision Solution regarding Revision Act of Master Plan-2 of Udupi Urban Development Authority. A total amount of Rs.24,69,582/- has been paid in the previous year and till now in respect of implementation of work. Work has not been finalized till now, though, according to the Agreement, Report should have been given after performing work within 10 months. Penalty has not been imposed, though, according to the Agreement, there is scope for imposing maximum penalty at the rate of 5% of the Agreement, for delay period.

The Commissioner, who has answered regarding this to Enquiry No.2/22.07.2020, has stated that, "As per Agreement of Udupi Malpe Master Plan Revised 11, Contractors have prepared and submitted to this Office Temporary Master Plan. Since at present, Master Plan is being prepared under Amrith Scheme, the said Temporary Master Plan is under verification of the government. There is no necessity to impose penalty as the Contractors have performed the work as per the Contract Agreement."

It is notified to provide the details of the progress of the revision work of the Master Plan for audit. It is opined in the audit that the Urban Development Authority has failed to consolidate resources regarding implementation of the Master Plan. It is notified to take appropriate step for consolidation of resources.

26. Regarding non-maintenance of Immovable Property Register :-

Immovable property Register, wherein details of immovable properties of the Urban Development have been entered, has been provided for audit. But, Immovable Property Register has not been maintained in the prescribed form. Only work implementation details have been entered in the maintained register. Only information of land and buildings shall be entered in the Immovable Property Register, and it has been notified to maintain separate Work Register connected to work details and to maintain separate Property Register in the prescribed form and to provide the same for verification.

27. Payment of Audit Fee:-

For the year 2019-20 details of audit fee transactions are as follows.

Details	Credits/receipts	Payments
2019-20	61033520	8841011
(-) less F.D. transactions	-	-
(-) credit transactions	10000	2332633
Net	61023520	6508378
Total financial transactions for the year 2019-20		
61023520+6508378		67531898

Audit fee for Rs. 67531898 @ 0.20/Rs.100 is Rs. 135064/-

2018-19 audit fees paid to govt treasury challan number 0320007000019952/05-03-2020 Rs. 150465/-

28. GENERAL OPINION :-

As far as Udupi Urban Development Authority is concerned, since the year 1978 to the year 2018-19, there are a total of 262 objection paras and Rs.8,20,79,188/- objection amount, and 39 recovery paras and Rs.13,87,96,646/-, being the amount specified for recovery, are due for clearance. It is hereby notified to submit Compliance Report through Urban Development Department after taking steps immediately for resolving rest of the paras.

Master Plan I of the Authority has been approved on 07.08.2008, and it is seen that no Reforms Fee has been collected as prescribed in Section 18 of the Karnataka Town and Country Planning Act, 1961 in the Layouts maintained by the Authority and Private Layouts coming within the limits of concerned Authority for implementation of the Master Plan. For the development works of the Authority, Reforms Fee being very important, step shall be taken for implementation of the Master Plan by collecting this.

Multi-storied residential and commercial complexes are being constructed within the limits of Udupi Urban Development Authority, and it is seen that no F.A.R. Fees has been collected as per the above mentioned section. Due to this, the Authority has incurred loss. Consequently, there will be shortage of resources for implementing the Master Plan designed by the Authority.

At the time of executing works of development activities, compliance of Karnataka Transparency in Public Procurements Act, 1999 shall be made. Further, it is notified to execute the developmental activities mentioned in Karnataka Urban Development Authorities Act, 1987 and Government Order Guidelines, in so far as developmental activities are concerned.

It is notified that the Authority shall maintain a Property Register and to record and confirm details of all immovable properties of the Authority.


Priority shall be given for calculation, co-ordination of accounts at the time of maintaining the accounts.

It is notified to prepare Receipts and Payments based on true facts.

It is considered that, except the disabilities entered in the Report, the keeping of accounts of Udupi Urban Development Authority for the year 2019-20 has been considered "Generally Satisfactory".

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Additional Director,
Karnataka state audit and accounts department
Regional office, Mysore.

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**Commissioner
Urban Development Authority
UDUPI.**

Year	Date on which year wise accounts to be prepared for the audit	Year wise accounts prepared date	Reason for any delay	Letter no and date for Requisition to auditor from state accounts department	Commence ment and completion date of auditor	Reference No and date of audit Report	date for printing and the date on which printed copies were received	Reference and date of the letter submitted to the Ministry to present the copies in the Legislative Assembly	Reasons for Delay to Present at the Legislative Assembly	Remarks
1	2	3	4	5	6	7	8	9	10	11
2019-20	30-4-2020	15-4-2020	There was no delay in preparation of accounts	15-04-2020	17-07-2020 to 22-07-2020	No. A. L.A.L. HRE/2020-21 date:29-10-2020	01-12-2020	Unapra:lepava/3900/2020-21 date: 23-09-2021	There is no delay from this office	There was a delay in print because of covid pandemic.



Commissioner
Urban Development Authority
UDUPL.