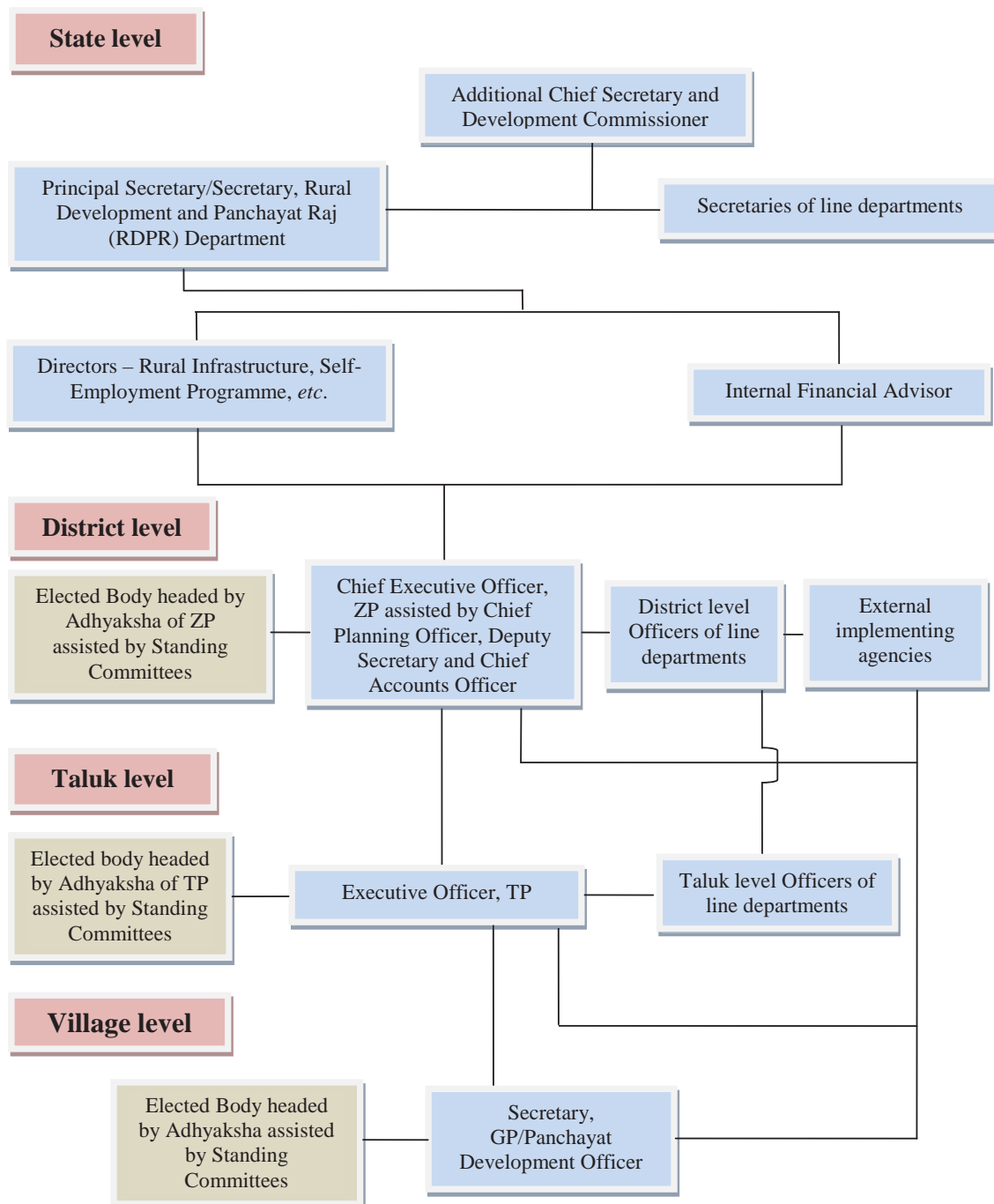


Appendix 1.1
Organisational structure of PRIs
(Reference: Paragraph 1.3/Page 2)



Appendix 1.2

Statement showing the fund flow arrangements in flagship schemes

(Reference: Paragraph 1.4.1/Page 2)

Scheme	Fund flow
Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)	GOI and State Government transfer their respective share of MGNREGS funds into a bank account called State Employment Guarantee Fund (SEGF) set up outside the State accounts. The Director, MGNREGS administers onward transfer of funds to PRIs.
Sarva Shiksha Abhiyan (SSA)	The funding pattern of SSA is aligned with the Five Year Plans. The funding was to be shared between the Central and State Governments in the ratio of 75:25 during Tenth Five Year Plan (2002-07) and 50:50 thereafter. The State Government releases the funds to the district level officers through Chief Executive Officers (CEOs) of ZPs, who in turn releases to School Development Management Committees for implementation of the Scheme.
National Rural Health Mission (NRHM)	Funds for NRHM are released by GOI to the States through two separate channels <i>i.e.</i> , through State Finance Department for direction and administration, rural and urban family welfare services, procurement of supplies and services, <i>etc.</i> , and directly to the State Health Society for implementation of the Scheme. From the year 2007-08, the States were to contribute 15 <i>per cent</i> of the required funds duly reflecting their requirements in a consolidated Programme Implementation Plan (PIP). Funds were provided on the basis of approval of these PIPs by GOI.
Mid-Day Meals (MDM)	The Central assistance received is credited to the State funds and the State Government, after including its allocation, releases funds to the ZPs. The Central assistance for the Scheme is provided by way of free supply of food grains and also expenditure is reimbursed in the form of subsidy for transportation and cost of cooking. In addition, assistance for physical infrastructure like kitchen-cum-store, water supply, <i>etc.</i> , is also provided by GOI.
Pradhan Mantri Gram Sadak Yojana (PMGSY)	PMGSY is a 100 <i>per cent</i> Centrally Sponsored Scheme (CSS). 50 <i>per cent</i> of the cess on high speed diesel is earmarked for this programme. The State Rural Road Development Agency is to select a bank with internet connectivity at the State Headquarters for maintaining the programme account. Once selected, the account shall not be changed to any other bank/branch without the concurrence of National Rural Road Development Agency. The Ministry of Rural Road Development releases the programme funds, administrative/travel expenses and quality control funds into the programme and administrative account.

Source: Schemes guidelines

Appendix 1.3

Details of major State and district sector schemes implemented by PRIs

(Reference: Paragraph 1.4.5/Page 5)

(₹ in crore)					
Scheme	Project Details of the Scheme/Project	Opening balance	Releases	Total fund available	Expenditure w.r.t total fund available (percentage)
Gram Swaraj Yojane	The Scheme was introduced to give special emphasis to improve the service delivery by the GPs	21.69	85.00	106.69	64.30 (60)
Suvarna Gramodaya Yojane	Aims at developing vibrant village communities by adopting an intensive and integrated approach to rural development in thousand villages every year	336.54	349.14	685.68	462.35 (67)
Mukhya Mantri Grameena Raste Abhivrudhi Yojane (CMGSY)	The Scheme under National Bank for Agriculture and Rural Development assisted Rural Infrastructure Development Fund was implemented for rural roads improvement and road connectivity	30.04	149.80	179.84	145.91 (81)

Source: 2012-13 Annual Report of RDPR and Scheme guidelines

Appendix 1.4

Statement showing amount under 'II PWD cheques' and 'II Forest cheques' under Major Head 8782 for the year 2011-12

(Reference: Paragraph 1.12.5/Page 12)

(₹ in crore)

Sl. No.	Name of the District	PWD cheques	Forest cheques
1.	Bagalkote	12.02	0.05
2.	Bangalore (Rural)	(-) 7.05	(-) 0.42
3.	Bangalore (Urban)	5.14	0.04
4.	Belgaum	17.38	0.79
5.	Bellary	9.81	(-) 0.66
6.	Bidar	(-) 0.54	0.25
7.	Bijapur	0	0.01
8.	Chamarajanagar	2.49	0.004
9.	Chitradurga	0	0.01
10.	Dharwar	36.26	2.77
11.	Gadag	3.68	(-) 0.05
12.	Haveri	0.02	0
13.	Kodagu	(-) 13.03	2.64
14.	Kolar	2.71	0.90
15.	Koppal	(-) 0.69	0.18
16.	Mandya	1.98	(-) 0.003
17.	Mysore	21.67	3.30
18.	Raichur	(-) 27.32	0.20
19.	Tumkur	26.02	6.34
20.	Udupi	0.03	0
21.	Uttara Kannada	(-) 10.15	(-) 2.55

Source: SARs of ZPs

Appendix 1.5

Statement showing balances under Taluk Panchayat and Gram Panchayat Suspense accounts for the year 2011-12

(Reference: Paragraph 1.12.5/Page 12)

(₹ in crore)

Sl. No.	Name of the District	TP Suspense account	GP Suspense account
1	Bangalore (Rural)	19.50	(-) 7.05
2	Bangalore (Urban)	11.36	(-) 0.67
3	Bidar	4.86	1.27
4	Chamarajanagar	(-) 20.78	0.25
5	Davanagere	(-) 0.84	0
6	Dharwar	1.04	1.34
7	Gadag	5.23	2.28
8	Hassan	9.18	0.03
9	Haveri	37.31	1.19
10	Kodagu	0	0.33
11	Kolar	(-) 0.22	0
12	Koppal	59.83	0
13	Mandya	1.99	(-) 7.22
14	Mysore	5.07	(-) 5.94
15	Raichur	(-) 0.80	0.02
16	Tumkur	0.04	0

Source: Annual Accounts of ZPs

Appendix 1.6

Statement showing outstanding IRs & Paras as at the end of March 2013

(Reference: Paragraph 1.16/Page 17)

ZP	More than 10 years (till 2002-03)		05 to 10 years (up to 2003-08)		03 to 05 years (2008-10)		2010-11		2011-12		2012-13		Total	
	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
Bagalkote	14	29	24	51	5	45	8	75	0	0	7	56	58	256
Bangalore (Rural)	55	70	118	212	94	337	22	144	1	3	9	56	299	822
Bangalore (Urban)	7	8	27	59	15	55	6	32	0	0	8	32	63	186
Belgaum	171	475	51	194	23	184	13	130	1	6	2	22	261	1011
Bellary	82	191	40	224	7	57	10	95	0	0	8	104	147	671
Bidar	42	102	26	133	7	71	4	31	0	0	5	72	84	409
Bijapur	74	147	45	145	4	21	5	25	0	0	5	31	133	369
Chamarajanagar	5	6	35	119	12	48	5	22	1	3	5	23	63	221
Chikamagalur	23	27	34	81	24	143	16	93	0	0	3	34	100	378
Chikkaballapur	27	51	52	173	13	71	18	122	1	2	0	0	111	419
Chitradurga	6	18	8	27	22	128	12	117	0	0	7	33	55	323
Dakshina Kannada	19	27	18	49	5	26	7	40	0	0	6	27	55	169
Davanagere	39	74	31	71	9	27	12	60	0	0	13	111	104	343
Dharwar	62	128	67	143	15	64	21	76	3	10	5	36	173	457
Gadag	67	173	34	130	8	30	8	81	0	0	7	57	124	471
Gulbarga	76	197	32	102	7	33	10	62	0	0	5	59	130	453
Hassan	33	46	46	125	17	80	12	79	0	0	8	64	116	394
Haveri	23	38	38	84	13	77	17	136	0	0	4	46	95	381
Kodagu	15	24	15	62	7	58	8	50	0	0	2	10	47	204
Kolar	65	148	54	217	23	139	15	61	0	0	5	52	162	617
Koppal	13	27	32	149	10	62	8	70	7	37	2	15	72	360
Mandya	53	86	48	150	8	31	12	98	0	0	11	57	132	422
Mysore	3	8	43	157	16	91	16	99	1	7	3	16	82	378
Raichur	56	162	30	190	8	63	5	40	1	14	2	39	102	508
Ramanagara	39	80	30	77	19	73	6	38	2	2	2	21	98	291
Shimoga	24	37	32	81	6	27	13	88	0	0	9	36	84	269
Tumkur	43	63	59	185	41	188	19	100	8	68	3	22	173	626
Udupi	6	9	11	42	5	21	10	43	7	52	6	20	45	187
Uttara Kannada	96	239	43	167	11	72	13	84	1	7	6	33	170	602
Yadgir	35	121	16	111	2	17	2	16	0	0	0	0	55	265
Total	1,273	2,811	1,139	3,710	456	2,339	333	2,207	34	211	158	1,184	3,393	12,462

Source: Progress Reports of Inspection Reports

Appendix 2.1

Names of selected ZPs, TPs and GPs

(Reference: Paragraph 2.1.3/Page 21)

Revenue Division	ZPs	TPs	GPs
Mysore	Chikamagalur	Chikamagalur	Avuthi, Dasarahalli, Hiregouja, Karthikere, Kuduvalli, Machenahalli, Mugthihalli, Mugulavalli, Togarihankal and Vastare
		Sringeri	Addagadde, Nemmaru and Vidyaranyapura
	Mandya	Pandavapura	Banangadi, Dodabyadarahalli, Haravu, Kanaganamaradi, Katteri, Kurubarabettahalli, Manikyanahalli and Tirumalasagara
		Shrirangapatna	Ballekere, Darasaguppe, Hulikere, Kodiyala, Melapura, Palahalli and Tadagavadi
Bangalore	Chitradurga	Chitradurga	Belagatta, Chologatta, Hireguntanoor, Janakonda, Kalagere, Kunabevu, Madanayakanahalli, Medehalli, Turuvanoor and Yalagodu
		Molakalmuru	Chikkerahalli, Konasagara, Nerlahalli, Siddapura and Tumakurlahalli
	Ramanagara	Channapatna	Banagahalli, Harokoppa, Kodambally, Malurpatna, Mattikere, Neelasandra, Sogala, Sulleri, Virupakshipura and Yelehotadahally
		Ramanagara	Bannikuppe (K), Doddagangavadi, Hulikere Gunnur, Kailancha, Kenchanakuppe, Manchanayakanahally and Vibhuthikere
Belgaum	Dharwar	Hubli	Anchatageri, Chabbi, Hebsur, Koliwad, Rayanal and Varur
		Kundgol	Bu. Tarlaggatti, Hiregunjal, Hirenarthi, Malali, Ramanakoppa, Shirur and Yeliwala
	Gadag	Gadag	Adavisompur*, Asundi, Binkadakatti, Elishirur, Hulkoti, Kurtakoti, Lakkundi and Soratur
		Nargund	Bhiranahatti, Hirekoppa, Shirol and Vasana
Gulbarga	Gulbarga	Afzalpur	Anoor, Bhairamadagi, Choudapur, Hasargundagi, Karjagi, Mannur and Udachan
		Sedam	Dugnoor, Kanagadda, Kukkunda, Malkhed, Motakpalli, Neelhalli and Uoodagi
	Koppal	Gangavathi	Bennur, Chikkamadinal, Herur, Karadona, Karatagi, Marlanhalli, Sangapura, Siddapur, Venkatagiri and Yeradona
		Koppal	Bandiharlapur, Chikkabommanal, Halageri, Hosalli, Indargi, Katarki Gudlanur, Kolar, Kunikeri, Ojanahalli and Shivapur

* Originally Kanaginahal was selected. As the records were seized by Lokayuktha, alternative GP Adavisompur was selected following the same sampling method.

Appendix 2.2

Financial position of the test-checked districts for the period 2008-13

(Reference: Paragraph 2.1.6.1/Page 24)

(₹ in crore)

District	Financial Year	Opening Balance	Grants Received				Expenditure	Closing Balance	Percentage of expenditure
			Central	State	Interest	Total			
1	2	3	4	5	6	(3)+(4)+(5)+(6)=(7)	8	9	10
Chikamagalur	2008-09	4.97	6.45	2.02	0.17	13.61	3.02	10.59	22
	2009-10	10.59	6.37	3.12	0.36	20.44	10.46	9.98	51
	2010-11	9.98	7.28	3.51	0.38	21.15	5.34	15.81	25
	2011-12	15.81	3.56	1.71	0.71	21.79	5.64	16.15	26
	2012-13	16.15	10.25	6.13	0.94	33.47	16.17	17.30	48
Chitradurga	2008-09	9.24	15.77	5.21	0.28	30.50	11.88	18.62	39
	2009-10	18.62	15.56	7.63	0.52	42.33	29.35	12.98	69
	2010-11	12.98	17.79	8.57	0.48	39.82	17.54	22.28	44
	2011-12	22.28	8.69	4.18	1.23	36.38	21.14	15.24	58
	2012-13	15.24	16.58	15.37	0.68	47.87	42.45	5.42	89
Dharwar	2008-09	4.57	7.15	2.25	0.17	14.14	4.71	9.43	33
	2009-10	9.43	6.49	3.18	0.28	19.38	13.63	5.75	70
	2010-11	5.75	7.42	3.57	0.27	17.01	7.28	9.73	43
	2011-12	9.73	7.25	1.74	0.56	19.28	9.83	9.45	51
	2012-13	9.45	4.34	6.76	2.10	22.65	19.47	3.18	86
Gadag	2008-09	2.01	5.88	1.96	0.09	9.94	3.21	6.73	32
	2009-10	6.73	5.38	2.97	0.23	15.31	8.26	7.05	54
	2010-11	7.05	6.15	2.96	0.35	16.51	6.33	10.18	38
	2011-12	10.18	3.01	1.45	0.40	15.04	9.30	5.74	62
	2012-13	5.74	5.13	5.12	1.18	17.17	15.36	1.81	89
Gulbarga	2008-09	6.92	18.15	5.70	0.23	31.00	12.32	18.68	40
	2009-10	18.68	17.36	8.15	0.00	44.19	29.46	14.73	67
	2010-11	14.73	19.45	9.36	0.59	44.13	23.53	20.60	53
	2011-12	20.60	15.20	4.57	0.93	41.30	24.27	17.03	59
	2012-13	17.03	7.16	12.05	4.17	40.41	33.62	6.79	83
Koppal	2008-09	5.97	15.15	5.05	0.24	26.41	10.04	16.37	38
	2009-10	16.37	14.16	6.64	0.42	37.59	27.28	10.31	73
	2010-11	10.31	16.18	7.79	0.41	34.69	16.88	17.81	49
	2011-12	17.81	7.20	3.81	0.74	29.56	15.26	14.30	52
	2012-13	14.30	16.29	14.38	5.07	50.04	42.32	7.72	85
Mandya	2008-09	4.53	6.75	2.12	0.17	13.57	3.96	9.61	29
	2009-10	9.61	6.11	3.00	0.34	19.06	10.61	8.45	56
	2010-11	8.45	6.99	3.36	1.30	20.10	5.52	14.58	27
	2011-12	14.58	6.83	3.29	0.60	25.30	5.89	19.41	23
	2012-13	19.41	7.86	4.72	0.78	32.77	16.52	16.25	50
Ramanagara	2008-09	0.98	3.72	1.24	0.05	5.99	2.58	3.41	43
	2009-10	3.41	4.64	2.22	0.14	10.41	6.99	3.42	67
	2010-11	3.42	5.30	2.55	0.07	11.34	3.26	8.08	29
	2011-12	8.08	2.59	1.25	0.25	12.17	6.25	5.92	51
	2012-13	5.92	5.61	4.83	0.35	16.71	11.91	4.80	71

Source: RGRHCL

Appendix 2.3
Details of amount deducted by GOI during 2011-12
(Reference: Paragraph 2.1.6.2/Page 25)

(₹ in crore)

Sl. No.	District	Total allocation	Amount deducted	Percentage of deduction
1	Bangalore (Urban)	4.79	2.39	50
2	Belgaum	38.48	0.30	1
3	Bellary	26.58	5.32	20
4	Bijapur	11.28	2.76	24
5	Chikkaballapur	5.16	0.26	5
6	Chikamagalur	7.11	1.19	17
7	Chitradurga	17.38	1.74	10
8	Dakshina Kannada	3.34	1.67	50
9	Davanagere	11.96	0.47	4
10	Gadag	6.01	1.20	20
11	Gulbarga	19.00	3.80	20
12	Haveri	8.39	1.68	20
13	Koppal	15.81	0.38	2
14	Raichur	35.03	7.01	20
15	Udupi	3.63	0.73	20
Total		213.95	30.90	14

Source: RGRHCL

Appendix 2.4

Delay in release of State share

(Reference: Paragraph 2.1.6.5/Page 26)

Year	District	Date of Central release	Date of State release	Delay exceeding one month (No. of days)
2008-09	All districts	4 April 2008	4 June 2008 13 June 2008 (In case of Bangalore Urban)	30 to 40
	Bagalkote	28 August 2008	27 November 2008	61
	Gadag	22 May 2008	8 August 2008	48
	Belgaum	18 June 2008	8 August 2008	21
	Dharwar	22 May 2008	13 February 2009	237
2009-10	All districts (except Raichur)	2 April 2009	20 May 2009	18
	Chikamagalur Chitradurga Davanagere	10 August 2009	10 December 2009	92
	Kodagu	10 August 2009	30 November 2009	82
2010-11	All districts	12 April 2010	17 June 2010	36
	All districts	21 May to 10 June 2010	6 to 8 October 2010	90 to 110
2011-12	18 districts*	15 April 2011	1 to 2 July 2011	47 to 48
*Bangalore Rural, Bangalore Urban, Chamarajanagar, Chikkaballapur, Chikamagalur, Chitradurga, Davanagere, Hassan, Haveri, Kolar , Mandya, Mysore, Raichur, Ramanagara, Shimoga, Tumkur, Udupi and Uttara Kannada				
2012-13	All districts (except Koppal and Bangalore (Urban))	10 May to 12 June 2012	15 August to 29 August 2012	34 to 81

Source: RGRHCL

Appendix 2.5
Difference between cash book and certified accounts
(Reference: Paragraph 2.1.6.7/Page 26)

(Amount in ₹)

GP	Year	Topics	As per cash book	CA certified accounts	Differences	
Chikamagalur	Addagadde	2008-09	Expenditure incurred	2,92,500	2,95,000	2,500
		2009-10	Opening balance	3,89,092	3,81,590	-7,502
			Expenditure incurred	7,70,000	7,45,000	-25,000
		2011-12	Expenditure incurred	2,25,000	2,37,500	12,500
	Closing balance		9,38,590	9,13,590	-25,000	
	Dasarahalli	2008-09	Expenditure incurred	2,55,000	2,60,100	5,100
			Closing balance	3,37,966	3,32,960	-5,006
		2009-10	Funds received	8,26,000	6,75,000	-1,51,000
			Expenditure incurred	7,25,750	6,55,750	-70,000
			Closing balance	4,13,485	3,63,485	-50,000
		2010-11	Opening balance	4,13,485	3,63,485	-50,000
			Interest earned	9,262	9,252	-10
Expenditure incurred			2,97,010	2,47,000	-50,010	
Kuduvalli	2010-11	Funds received	3,17,500	3,25,000	7,500	
		Interest earned	18,017	17,779	-238	
Machenahalli	2008-09	Opening balance	Nil	1,636	1,636	
	2009-10	Expenditure incurred	3,40,000	3,30,020	-9,980	
		Closing balance	5,05,568	5,14,904	9,336	
	2010-11	Opening balance	5,05,568	5,14,904	9,336	
Interest earned		13,169	12,833	-336		
Mugthihalli	2008-09	Opening balance	3,00,000	252	-2,99,748	
	2009-10	Opening balance	1,81,700	1,81,952	252	
		Interest earned	7,781	7,751	-30	
		Expenditure incurred	8,27,500	7,78,207	-49,293	
	2010-11	Expenditure incurred	2,00,000	2,50,000	50,000	
	2011-12	Funds received	5,50,600	5,63,100	12,500	
		Expenditure incurred	2,62,500	2,75,000	12,500	
Mugulavalli	2008-09	Opening balance	50,862	51,188	326	
		Interest earned	1,167	841	-326	
	2009-10	Funds received	5,20,000	4,92,000	-28,000	
		Expenditure incurred	2,73,150	2,45,150	-28,000	
Togarhankal	2008-09	Expenditure incurred	3,92,625	4,60,125	67,500	
	2009-10	Opening balance	78,570	1,35,470	56,900	
		Expenditure incurred	5,90,000	5,87,550	-2,450	
	2010-11	Opening balance	7,29,179	8,28,587	99,408	
Expenditure incurred		3,07,000	2,97,471	-9,529		

GP	Year	Topics	As per cash book	CA certified accounts	Differences	
Vastare	2009-10	Opening balance	1,50,000	Nil	-1,50,000	
		Funds received	7,65,000	9,15,000	1,50,000	
		Interest earned	4,543	Nil	-4,543	
		Expenditure incurred	6,74,730	Nil	-6,74,730	
		Closing balance	2,44,413	9,15,000	6,70,587	
	2010-11	Opening balance	2,44,413	9,15,000	6,70,587	
		Interest earned	2,851	7,069	4,218	
		Expenditure incurred	2,40,195	9,30,000	6,89,805	
		Closing balance	6,685	3,22,069	3,15,384	
	2011-12	Expenditure incurred	2,07,500	2,87,500	80,000	
	Vidyaranayapura	2008-09	Interest earned	2,139	1,865	-274
		2010-11	Opening balance	60,749	63,249	2,500
			Expenditure incurred	1,42,000	1,44,500	2,500
		2011-12	Opening balance	2,20,470	3,21,670	1,01,200
			Funds received	4,32,500	4,94,300	61,800
Interest earned			2,195	15,184	12,989	
Expenditure incurred			6,61,490	3,47,500	-3,13,990	
Gadag	2008-09	Interest earned	13,294	11,985	-1,309	
		Expenditure incurred	2,37,500	2,32,500	-5,000	
		Closing balance	5,01,138	4,99,829	-1,309	
	2010-11	Expenditure incurred	2,97,000	2,72,353	-24,647	
	2008-09	Interest earned	5,993	Nil	-5,993	
		Expenditure incurred	1,15,000	Nil	-1,15,000	
		2010-11	Opening balance	6,93,640	8,18,640	1,25,000
			Expenditure incurred	5,05,000	6,30,000	1,25,000
	2010-11	Opening balance	7,88,757	7,93,757	5,000	
	2011-12	Funds received	14,93,341	7,31,100	-7,62,241	
		Interest earned	7,177	31,918	24,741	
		Expenditure incurred	12,72,775	5,35,338	-7,37,437	
		Closing balance	7,28,271	7,58,271	30,000	
	2008-09	Expenditure incurred	3,85,000	3,22,000	-63,000	
		2010-11	Funds received	6,75,000	2,45,000	-4,30,000
Expenditure incurred			6,74,000	10,06,137	3,32,137	

Source: Records of GPs

Appendix 2.6

Difference between cash book and pass book balances

(Reference: Paragraph 2.1.6.8/Page 26)

(Amount in ₹)

ZP/ Taluk	Year	GP	Cash Book balance	Pass Book balance	Difference
Dharwar/ Kundgol	31/03/2013	Ramanakoppa	1,22,398	1,34,898	12,500
	31/03/2013	Shirur	2,13,278	4,00,773	1,87,495
Gulbarga/ Afzalpur	31/03/2011	Bhairamadagi	3,46,275	6,21,275	2,75,000
	31/03/2013	Hasargundagi	5,80,660	6,93,160	1,12,500
	31/03/2013	Mannur	2,29,605	2,86,411	56,806
	31/03/2013	Udachan	79,110	34,430	-44,680
Gulbarga/ Sedam	31/03/2013	Dugnoor	6,33,752	6,01,752	-32,000
	31/03/2013	Kanagadda	12,42,437	9,69,829	-2,72,608
	31/03/2013	Kukkunda	2,500	37,500	35,000
	31/03/2013	Malkhed	3,41,002	3,01,502	-39,500
	31/03/2013	Motakpalli	6,90,481	6,10,288	-80,193
	31/03/2013	Neelhalli	7,64,162	7,81,642	17,480
	31/03/2013	Uoodagi	38,083	20,650	-17,433
Ramanagara/ Ramanagara	31/03/2013	Bannikuppe (K)	30,556	5,13,692	4,83,136
	31/03/2013	Doddagangavadi	33,622	1,15,685	82,063
	31/03/2013	Hulikere Gunnur	4,48,288	4,75,788	27,500
	31/03/2012	Kailancha	2,92,572	2,82,572	-10,000
	31/03/2012	Kenchanakuppe	3,98,375	3,85,875	-12,500
	31/03/2013	Manchanayakanahally	3,60,659	2,71,107	-89,552
Ramanagara/ Channapatna	31/03/2011	Banagahalli	1,57,821	1,62,731	4,910
	31/03/2013	Harokoppa	6,89,900	6,29,500	-60,400
	31/03/2013	Kodambally	1,92,303	4,81,436	2,89,133
	31/03/2009	Malurpatna	4,15,836	4,20,836	5,000
	31/03/2013	Mattikere	3,33,487	3,26,062	-7,425
	31/03/2013	Neelasandra	11,742	1,14,242	1,02,500
	31/03/2013	Sogala	7,15,003	10,53,919	3,38,916
	31/03/2013	Virupakshipura	1,43,942	2,36,073	92,131
31/03/2011	Yeleshahally	2,37,839	2,40,912	3,073	

Source: Records of GPs

Appendix 2.7

Details of physical progress of selected districts as on 31 March 2013

(Reference: Paragraph 2.1.7.1/Page 28)

District	Year	Target fixed by GOI	Target fixed by the State Govt	No. of beneficiaries selected	No. of houses completed	Percentage of Physical Achievement
Chikamagalur	2008-09	1,612	3,224	2,226	1,908	86
	2009-10	3,122	4,069	2,604	2,118	81
	2011-12	2,108	5,876	3,470	1,871	54
	2012-13	2,336	3,164	1,793	526	29
Chitradurga	2008-09	3,939	7,878	7,419	5,237	71
	2009-10	7,626	9,805	8,868	5,579	63
	2011-12	5,149	10,175	9,058	5,642	62
	2012-13	5,705	7,770	6,472	1,616	25
Dharwar	2008-09	1,642	3,284	3,417	3,055	89
	2009-10	3,180	4,064	3,900	3,194	82
	2011-12	2,147	3,429	3,187	2,223	70
	2012-13	2,379	3,175	2,963	338	11
Gadag	2008-09	1,362	2,724	2,427	2,067	85
	2009-10	2,688	3,392	2,684	1,970	73
	2011-12	1,781	4,664	4,104	2,356	57
	2012-13	1,974	2,650	2,228	331	15
Gulbarga	2008-09	4,305	5,790	4,211	3,453	82
	2009-10	8,336	7,040	4,809	3,754	78
	2011-12	5,629	7,480	7,124	4,352	61
	2012-13	4,240	5,500	910	177	19
Koppal	2008-09	3,583	7,166	6,728	5,265	78
	2009-10	6,937	8,978	8,926	6,054	68
	2011-12	4,684	8,710	8,139	4,316	53
	2012-13	5,190	6,968	4,968	703	14
Mandya	2008-09	1,548	3,096	2,578	1,886	73
	2009-10	2,995	3,944	3,058	1,911	62
	2011-12	2,022	4,872	3,222	1,693	53
	2012-13	5,190	3,016	2,054	540	26
Ramanagara	2008-09	-	1,926	1,592	1,369	86
	2009-10	1,768	2,340	2,018	1,433	71
	2011-12	1,535	3,770	2,943	1,677	57
	2012-13	1,701	2,340	2,019	532	26
Total		1,08,413	1,62,279	1,32,119	79,146	60

Source: RGRHCL

Appendix 2.8
Details of category-wise selection of beneficiaries
(Reference: Paragraph 2.1.8.5/Page 32)

District Name	Year	No. of houses targeted during the year	No. of beneficiaries selected	Category wise selection				Percentage of selection		
				SC	ST	GEN	Minority	SC/ST	GEN	Minority
Chikamagalur	2008-09	3,224	2,226	944	231	894	157	53	40	7
	2009-10	4,069	2,604	1,144	199	996	265	52	38	10
	2011-12	5,876	3,470	1,637	310	1,112	411	56	32	12
	2012-13	3,164	1,793	783	139	662	209	51	37	12
Chitradurga	2008-09	7,878	7,419	2,186	1,963	2,763	507	56	37	7
	2009-10	9,805	8,868	2,826	2,067	2,940	1,035	55	33	12
	2011-12	10,175	9,058	3,181	2,264	2,592	1,021	60	29	11
	2012-13	7,770	6,472	2,375	1,608	1,777	712	62	27	11
Dharwar	2008-09	3,284	3,417	949	470	1,503	495	42	44	14
	2009-10	4,064	3,900	917	622	1,586	775	39	41	20
	2011-12	3,429	3,187	1,127	706	873	481	58	27	15
	2012-13	3,175	2,963	982	668	822	491	56	28	17
Gadag	2008-09	2,724	2,427	909	414	715	389	55	29	16
	2009-10	3,392	2,684	834	484	836	530	49	31	20
	2011-12	4,664	4,104	1,630	760	1,068	646	58	26	16
	2012-13	2,650	2,228	848	473	571	336	59	26	15
Gulbarga	2008-09	5,790	4,211	2,384	135	1,192	500	60	28	12
	2009-10	7,040	4,809	2,639	120	1,479	571	57	31	12
	2011-12	7,480	7,124	3,837	231	2,048	1,008	57	29	14
	2012-13	5,500	910	508	29	232	141	59	26	15
Koppal	2008-09	7,166	6,728	1,971	1,656	2,389	712	54	35	11
	2009-10	8,978	8,926	2,245	1,817	3,473	1,391	45	39	16
	2011-12	8,710	8,139	2,291	1,797	2,810	1,241	50	35	15
	2012-13	6,968	4,968	1,321	1,077	1,918	652	48	39	13
Mandya	2008-09	3,096	2,578	1,203	114	1,111	150	51	43	6
	2009-10	3,944	3,058	1,140	83	1,501	334	40	49	11
	2011-12	4,872	3,222	1,647	105	1,271	199	54	39	6
	2012-13	3,016	2,054	935	58	918	143	48	45	7
Ramanagara	2008-09	1,926	1,592	742	79	685	86	52	43	5
	2009-10	2,340	2,018	978	65	754	221	52	37	11
	2011-12	3,770	2,943	1,547	111	1,005	280	56	34	10
	2012-13	2,340	2,019	789	97	985	148	44	49	7
Total		1,62,279	1,32,119	49,449	20,952	45,481	16,237	53	35	12

Source: RGRHCL

Appendix 2.9

Details of other fields containing blank or invalid data

(Reference: Paragraph 2.1.14.8/Page 39)

Sl. No.	Name of the field	Significance of the field	Nature of data entered
1	APPRDATE_DATE	This field captures the date on which approval is given by the TP. Audit contention has been partly accepted by RGRHCL. The reply is not clear about the blank fields.	Blank, 1/1/1900
2	PHOTOPATH	The GP is to keep a photo of the applicant in the beneficiary file to enable identification of the beneficiary. This field gives the path of the uploaded photo. In reply the RGRHCL stated that due to non availability of scanners at GP level the same could not be updated and that the column had been retained for future use.	Blank
3	VOTERID	This field is to capture the voter identification number of the Beneficiary. In reply the RGRHCL stated that most of the beneficiaries did not have the voter ID, hence the field was not made mandatory. The reply is not in agreement with the instructions issued by RGRHCL which required the GPs to obtain BPL Card, Voter ID and Income certificate from the selected beneficiary as proof of BPL household.	Blank, Zero
4	INCOME	This field is for capturing the income of the beneficiary. If filled, it could be used to corroborate BPL status of the beneficiary. In reply the RGRHCL stated that most of the beneficiaries did not have the voter ID, hence the field is not made mandatory. The reply is not acceptable as RGRHCL had instructed GPs to obtain BPL Card, Voter ID and Income certificate from the selected beneficiary as proof of BPL household.	Blank, Zero
5	LOANREQ	This field is for capturing whether the beneficiary requires financial assistance under the DRI scheme. In reply the RGRHCL stated that the field was not made mandatory.	Blank, Zero
6	REAFORLOAN		
7	TOILETFACILITY	These fields are for capturing whether the beneficiary had these facilities before availing assistance under the Scheme. In reply the department stated that the field was not made mandatory. The reply was not acceptable as entries in these fields would have enabled in assessing the convergence with other schemes.	Blank
8	WATERFACILITY		
9	FUELUSEDFORCOOKING		
10	LIGHTFACILITY		
11	OCCUPATION	This field is for capturing the occupation of the beneficiary. If filled, it could be used to corroborate BPL status of the beneficiary. In reply the department stated that the field was not made mandatory. The reply is not acceptable as the filling up of occupation details is mandatory as per the instructions issued by RGRHCL.	Blank
12	TOTALFAMILYNO	This field is for capturing the number of family members of the beneficiary. In reply the department stated that the field was not made mandatory. The reply is not acceptable as the filling up of total number of family members is mandatory as per the instructions issued by RGRHCL.	Blank

Appendix 2.10

Implementing agencies selected for performance audit of BRGF programme

(Reference: Paragraph 2.2.5/Page 47)

District	Taluk Panchayat	Gram Panchayats	ULBs	Other IOs
Chitradurga	Chitradurga	Bharamasagara Bommenahalli Chikkagondanahalli Cholagatta Laxmisagara Madanayakanahalli Siddapura Sirigere	-	DCF, Social Forestry; DC, Chitradurga; PRED, Chitradurga
	Holkere	Adanur Chikkajajur Dummi Nilenur Shivaganga T.Nilesugur Uppinegonahalli		
Davanagere	Davanagere	Anaji Avaragolla Hadadi Huchhavvanahalli Igoor Kanagondanahalli Kukkuwada Mudhadadi Shiramagondanahalli Tholahunase	Town Panchayat, Honnali Town Panchayat, Jagalur CMC, Harihara TMC, Harapanahalli Town Panchayat, Channagiri	District Adult Education Officer, Davanagere; PRED, Davanagere; PRED, Harapanahalli
	Harihara	Bellodi Bhanuvalli Gutur Halivana Jigali Nandigavi Salakatte		
Raichur	Manvi	Bhogavati Byagavat Chagbavi Harvi Heera Hirekotnekal Pamanakallur Sadapur Sangapur	CMC, Raichur	Chief Librarian; District Health & Family Welfare Officer; District Watershed Development Officer; PRED, Raichur
	Raichur	Bhagavati Bichali Chandrabanda Gillesugur Jambaladinni Merchatal Shakavadi		

Appendix 2.11

Receipts and utilisation of funds in the test-checked districts during 2007-13

(Reference: Paragraph 2.2.6.1/Page 48)

(₹ in crore)

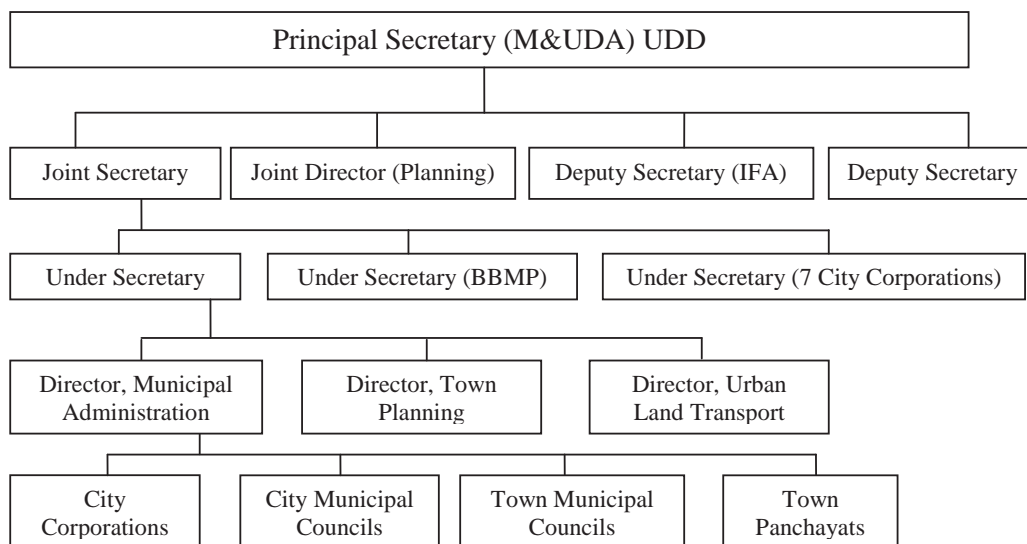
Name of the District	Year	Allocation (Development Fund)	Releases for the year (Development Fund)	Expenditure (Development Fund)	Percentage of expenditure (Development Fund)
Chitradurga	2007-08	20.21	18.19	0	0
	2008-09	20.21	0	11.09	55
	2009-10	20.21	20.21	11.35	56
	2010-11	20.21	22.23	21.34	106
	2011-12	22.27	17.45	13.91	62
	2012-13	22.27	14.31	18.98	85
Total		125.38	92.39	76.67	
Davanagere	2007-08	18.14	16.43	0	0
	2008-09	18.14	0	2.69	15
	2009-10	18.14	16.33	11.98	66
	2010-11	18.14	12.76	26.01	143
	2011-12	19.79	26.15	21.07	106
	2012-13	19.79	15.40	17.30	87
Total		112.14	87.07	79.05	
Raichur	2007-08	19.56	7.60	0	0
	2008-09	19.56	0	4.59	23
	2009-10	19.56	17.60	8.44	43
	2010-11	19.56	21.52	13.03	67
	2011-12	21.49	21.49	21.34	99
	2012-13	21.49	6.49	12.25	57
Total		121.22	74.70	59.65	

Appendix 3.1

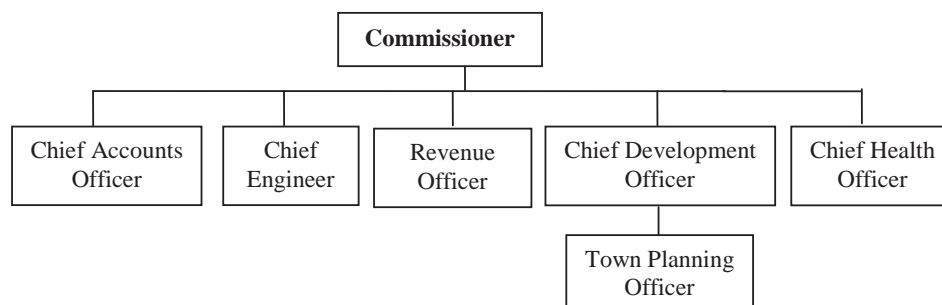
Organisation and Executive set-up of Urban Development Department and Urban Local Bodies

(Reference: Paragraph 3.2.1/Page 101)

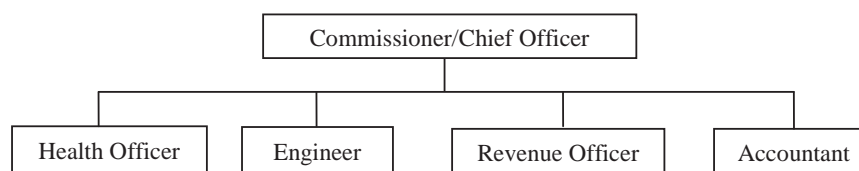
A. Organisational set- up of UDD



B. Executive set-up of City Corporations



C. Executive set-up of other ULBs



Appendix 3.2

Financial position of BBMP for the period 2008-12

(Reference: Paragraph 3.3.5.1/Page 105)

A) Sources

(₹ in crore)

Particulars	2008-09	2009-10	2010-11	2011-12
General Fund (Government fund)	669.85	965.86	1,441.56	2,071.72
Enterprise Fund (Market Fund)	2,500.19	2,506.26	2,509.16	2,546.08
Fiduciary Fund (Nirmala Bengaluru)	2.80	2.80	2.80	2.80
Total Fund	3,172.84	3,474.92	3,953.52	4,620.60
Long Term Debt/ Loans	1,314.12	2,699.58	3,138.11	3,476.12
Fixed Assets Group	4,089.12	6,114.86	7,790.53	9,426.01
a) General Fund	689.08	2,795.96	4,906.45	3,134.40
b) Enterprise Fund	0.22	1.37	0.52	0.52
Total	689.30	2,797.33	4,906.97	3,134.92
Inter Fund Balance				
a)General fund	9.00	9.00	9.00	9.47
b)Enterprise Fund	5.20	5.20	7.39	8.62
Total	14.20	14.20	16.39	18.09
Total Liabilities	9,279.58	15,100.89	19,805.52	20,675.74

B) Application of Funds

(₹ in crore)

Particulars	2008-09	2009-10	2010-11	2011-12
Assets				
General Fund	--	0.17	--	--
Enterprise fund	2,446.31	2,446.99	2,449.61	2,449.54
Fiduciary Fund	2.68	2.68	2.68	2.68
Accounting Group Fixed Assets	4,089.13	6,114.86	7,790.53	9,426.00
Total Fixed Assets	6,538.12	8,564.70	10,242.82	11,878.22
Current Assets	1,052.60	1,625.92	2,084.01	2,966.45
Inter Fund Balances	14.20	14.20	16.39	18.08
Application of long term liabilities	1,314.12	2,699.58	3,138.11	3,476.13
Work in progress	360.54	2,196.49	4,324.19	2,336.86
Total Assets	9,279.58	15,100.89	19,805.52	20,675.74

Source: Balance sheet (Assets, Application of Funds)

Appendix 3.3

Details of tax and non-tax revenue of selected ULBs for the period 2008-12
(Reference: Paragraph 3.3.5.2/Page 106)

Sl. No.	Name of ULBs	2008-09			2009-10			2010-11			2011-12		
		Tax	Non-Tax	Total	Tax	Non-Tax	Total	Tax	Non-Tax	Total	Tax	Non-Tax	Total
1	TP, Channagiri	0.11	0.74	0.85	0.14	1.62	1.76	0.13	1.47	1.60	0.20	1.44	1.64
2	CC, Davanagere	6.28	4.15	10.43	7.13	5.62	12.75	8.00	5.59	13.59	6.82	6.75	13.57
3	TMC, Devanahalli	0.66	0.31	0.97	0.49	0.13	0.62	0.55	0.15	0.70	0.66	0.09	0.75
4	CMC, Doddaballapura	0.73	1.29	2.02	0.93	1.47	2.40	1.14	1.28	2.42	0.99	1.69	2.68
5	CMC, Harihara	0.66	1.34	2.00	0.65	2.38	3.03	0.70	3.25	3.95	1.03	3.90	4.93
6	TP, Honnali	0.09	0.44	0.53	0.05	0.49	0.54	0.05	0.62	0.67	0.06	0.60	0.66
7	CC, Hubli-Dharwar	18.92	15.73	34.65	25.71	14.88	40.59	24.35	12.13	36.48	30.83	21.70	52.53
8	TMC, Maddur	0.19	0.10	0.29	0.18	0.11	0.29	0.20	0.14	0.34	0.28	0.04	0.32
9	CMC, Mandya	1.41	0.94	2.35	1.95	1.14	3.09	2.98	1.67	4.65	3.01	1.50	4.51
10	TP, Nagamangala	0.07	0.21	0.28	0.16	0.38	0.54	0.27	0.46	0.73	0.35	0.52	0.87
11	TMC, Nelamangala	0.65	0.05	0.70	0.73	0.15	0.88	0.71	0.27	0.98	0.83	0.42	1.25
12	TP, Pandavapura	0.17	0.04	0.21	0.21	0.03	0.24	0.49	0.05	0.54	0.44	0.04	0.48
13	TMC, Srirangapatna	0.38	0.45	0.83	0.42	0.46	0.88	0.72	0.55	1.27	0.64	0.31	0.95
Total		30.32	25.79	56.11	38.75	28.86	67.61	40.29	27.63	67.92	46.14	39.00	85.14

Note: TMC, Harapanahalli not furnished the details

Appendix 3.4

**Statement showing details of collection of property tax in selected ULBs
for the period 2008-13**

(Reference: Paragraph 3.3.5.3/Page 106)

(₹ in crore)

Sl. No.	Name of ULB	Opening balance	Demand	Total	Collection	Closing balance	Percentage of Collection
1.	TP, Channagiri	0.14	0.53	0.67	0.66	0.01	99
2.	CC, Davanagere	3.61	38.56	42.17	40.72	1.45	97
3.	TMC, Devanahalli	0.08	3.57	3.65	3.40	0.25	93
4.	CMC, Doddaballapura	0.82	5.15	5.97	4.24	1.73	71
5.	TMC, Harapanahalli	0.43	1.26	1.69	1.65	0.04	98
6.	CMC, Harihara	0.96	4.14	5.10	5.02	0.08	98
7.	*TP, Honnali	0.16	0.61	0.77	0.74	0.03	96
8.	CC, Hubli-Dharwar	21.61	133.20	154.81	137.23	17.58	89
9.	TMC, Maddur	1.23	1.84	3.07	3.06	0.01	99
10.	CMC, Mandya	4.87	12.39	17.26	14.64	2.62	85
11.	TP, Nagamangala	0.40	0.94	1.34	1.19	0.15	89
12.	TMC, Nelamangala	0.39	4.27	4.66	4.59	0.07	99
13.	TP, Pandavapura	0.26	0.90	1.16	1.14	0.02	98
14.	TMC, Srirangapatna	0.19	1.61	1.80	1.17	0.63	65
Total		35.15	208.97	244.12	219.45	24.67	90

* TP, Honnali had not furnished figures for the year 2008-09

Appendix 3.5

Statement showing details of collection of water charges in selected ULBs for the period 2008-13

(Reference: Paragraph 3.3.5.4/Page 107)

(₹ in crore)

Sl. No.	Name of ULB	Opening balance	Demand	Total	Collection	Closing balance	Percentage of Collection
1.	TP, Channagiri	0.16	0.53	0.69	0.68	0.01	99
2.	CC, Davanagere	1.51	16.64	18.15	11.09	7.06	61
3.	TMC, Devanahalli	0.07	0.48	0.55	0.43	0.12	78
4.	CMC, Doddaballapura	0.39	2.51	2.90	1.79	1.11	62
5.	CMC, Harihara	0.05	3.09	3.14	2.80	0.34	89
6.	TP, Honnali	0.09	0.47	0.56	0.42	0.14	75
7.	CC, Hubli-Dharwar	25.34	108.65	133.99	89.00	44.99	66
8.	TMC, Maddur	0.19	1.10	1.29	1.14	0.15	88
9.	CMC, Mandya	4.21	10.41	14.62	8.57	6.05	59
10.	TP, Nagamangala	0.09	0.61	0.70	0.61	0.09	87
11.	TMC, Nelamangala	0.35	4.27	4.62	4.56	0.06	99
12.	TP, Pandavapura	0.17	0.66	0.83	0.45	0.38	54
13.	TMC, Srirangapatna	0.63	1.10	1.73	1.24	0.49	72
Total		33.25	150.52	183.77	122.78	60.99	67

Note: TP, Harapanahalli had not furnished figures

Appendix 3.6
Statement showing details of collection of rent in selected ULBs
for the period 2008-13
(Reference: Paragraph 3.3.5.5/Page 107)

							(₹ in crore)
Sl. No.	Name of ULB	Opening balance	Demand	Total	Collection	Closing balance	Percentage of Collection
1.	TP, Channagiri	0.23	1.38	1.61	1.60	0.01	99
2.	CC, Davanagere	0.04	3.14	3.18	2.75	0.43	86
3.	TMC, Devanahalli	0.02	0.44	0.46	0.41	0.05	89
4.	CMC, Doddaballapura	0.12	1.86	1.98	1.86	0.12	94
5.	TMC, Harapanahalli	0.38	1.39	1.77	1.53	0.24	86
6.	CMC, Harihara	0.02	1.55	1.57	1.54	0.03	98
7.	CC, Hubli-Dharwar	3.11	12.67	15.78	13.47	2.31	85
8.	TMC, Maddur	0.03	0.20	0.23	0.22	0.01	96
9.	CMC, Mandya	0.31	0.86	1.17	0.96	0.21	82
10.	TP, Nagamangala	0.01	0.14	0.15	0.09	0.06	60
11.	TMC, Nelamangala*	0.00	0.47	0.47	0.28	0.19	60
12.	TP, Pandavapura	0.06	0.22	0.28	0.19	0.09	68
13.	TMC, Srirangapatna	0.02	0.31	0.33	0.30	0.03	91
Total		4.35	24.63	28.98	25.20	3.78	87

* TMC, Nelamangala had not furnished details for the years 2008-09

Note: TP, Honnali had not furnished figures

Appendix 3.7

Statement showing details of cess collected and remitted to Government account in selected ULBs for the period 2008-13
(Reference: Paragraph 3.3.5.6/Page 107)

Sl. No.	Name of ULBs	Collection				Remittance				Balance			
		Health	Library	Beggary	Total	Health	Library	Beggary	Total	Health	Library	Beggary	Total
1.	TP, Channagiri	0.10	0.04	0.01	0.15	0.08	0.04	0.01	0.13	0.02	0	0	0.02
2.	CC, Davanagere	17.12	2.24	1.75	21.11	0.91	1.31	0.82	3.04	16.21	0.93	0.93	18.07
3.	TMC, Devanahalli	0.36	0.15	0.08	0.59	0	0.11	0.09	0.20	0.36	0.04	(-)0.01	0.39
4.	CMC, Doddaballapura	0.74	0.30	0.17	1.21	0	0.09	0.08	0.17	0.74	0.21	0.09	1.04
5.	CMC, Harihara	0.62	0.25	0.12	0.99	0	0.08	0.04	0.12	0.62	0.17	0.08	0.87
6.	TP, Homali	0.09	0.04	0.02	0.15	0	0.01	0.01	0.02	0.09	0.03	0.01	0.13
7.	CC, Hubli-Dharwar	27.49	6.85	4.92	39.26	0	3.34	3.45	6.79	27.49	3.51	1.47	32.47
8.	TMC, Maddur	0.25	0.10	0.05	0.40	0	0.02	0.01	0.03	0.25	0.08	0.04	0.37
9.	CMC, Mandya	1.85	0.62	0.35	2.82	0	0.13	0.00	0.13	1.85	0.49	0.35	2.69
10.	TP, Nagamangala	0.21	0.08	0.04	0.33	0	0.02	0.04	0.06	0.21	0.06	0	0.27
11.	TMC, Nelamangala	0.66	0.24	0.13	1.03	0	0.23	0.12	0.35	0.66	0.01	0.01	0.68
12.	TP, Pandavapura	0.19	0.06	0.02	0.27	0	0.03	0.01	0.04	0.19	0.03	0.01	0.23
13.	TMC, Srirangapatna	0.15	0.05	0.03	0.23	0	0.03	0	0.03	0.15	0.02	0.03	0.20
Total		49.83	11.02	7.69	68.54	0.99	5.44	4.68	11.11	48.84	5.58	3.01	57.43

Note: TMC, Harapanahalli had not furnished details

Appendix 3.8

Duties and powers of officers of ULBs

(Reference: Paragraph 3.6.1/Page 110)

Officers of ULB	Powers
Commissioner/Chief Officer	The Commissioner/Chief Officer shall perform all the duties and exercise all the powers specifically imposed or conferred upon him by or delegated to him under the KMC/KM Acts. He shall issue and withhold/withdraw all licenses and permissions. He shall receive and recover and credit to the municipal fund all fees payable for license and permissions granted or given by him under the Acts. He shall take steps to remove any irregularity pointed out by the Auditor and shall report to the Council/Standing Committees, all cases of fraud, embezzlement, theft or loss of municipal money or property. He shall supply any return, statement, estimate, statistics, accounts, report or a copy of any document in his charge called for by the Municipal Council or the Standing Committee and shall comply with any orders passed thereon. He shall exercise supervision and control over the acts and proceedings of all officers and servants of the Municipal Council in matters of executive administration and in matters concerning the accounts and records.
Engineer	The Engineer of Municipal body is in charge of public works, gardens and roadside trees. He is responsible for preparation of all plans, estimates and execution of municipal works and their maintenance.
Revenue Officer	The Revenue Officer is responsible for the collection of all municipal revenue including the property taxes, cesses, licence fees, rents from buildings, <i>etc.</i>
Accounts Officer/ Accountant	The Accounts Officer/Accountant is responsible for keeping the accounts and records relating to collection of revenue and expenditure there from. He is responsible to maintain general cash book, classified register of receipts and payments, pass book with a recognised bank or Government Treasury. He shall prepare accounts of receipt and expenditure and lay before the Municipal Council and also maintain all special fund accounts.
Health Officer	The Health Officer shall supervise and control the work of the Health Department including conservancy.
Internal Auditor/ Accounts Superintendent	The Internal Auditor is responsible for concurrent supervision over municipal income and expenditure. He shall deal with audit note and statements of objection of the State Government Auditor, examine and certify all accounts, returns, statements and complete the examination of the monthly account within the first fortnight of the ensuing month and submit it to the Chief Officer. He shall adopt all measures and precautions to secure the Municipality against loss or harm arising from dishonesty, error or irregularity.

Source: KMC Act and KM Act

Appendix 3.9
Non-maintenance of Registers
(Reference: Paragraph 3.11.6.3/Page 120)

Name of the Register	KMF Form No.	Number of ULBs not maintained	Name of the ULBs
Statement of Income accrued Register	KMF 13	9	Channagiri, Davanagere, Devanahalli, Harapanahalli, Honnali, Maddur, Nagamangala, Nelamangala and Srirangapatna
Miscellaneous DCB Register	KMF 26	5	Davanagere, Devanahalli, Harihara, Nagamangala and Nelamangala
Auction sales Register	KMF 34	9	Channagiri, Devanahalli, Doddaballapura, Harihara, Harapanahalli, Maddur, Nagamangala, Nelamangala and Srirangapatna
Register of Public works	KMF 41	8	Channagiri, Devanahalli, Doddaballapura, Harihara, Harapanahalli, Honnali, Nagamangala and Nelamangala
Royalty Register	KMF 43	6	Harapanahalli, Devanahalli, Maddur, Nagamangala, Nelamangala and Srirangapatna
Register of Land	KMF 44	12	Channagiri, Davanagere, Devanahalli, Doddaballapura, Harihara, Harapanahalli, Honnali, Maddur, Mandya, Nagamangala, Nelamangala and Srirangapatna
Register of Immovable Property	KMF 45	9	Davanagere, Devanahalli, Doddaballapura, Harapanahalli, Honnali, Maddur, Nagamangala, Nelamangala and Srirangapatna
Details of Bill of Expenditure	KMF 59	7	Channagiri, Devanahalli, Doddaballapura, Harapanahalli, Maddur, Nagamangala and Srirangapatna

Appendix 3.10

Omissions and deficiencies noticed in the Annual Accounts of selected ULBs

(Reference: Paragraph 3.14.1/Page 121)

Sl. No.	Name of the ULBs	Description of the Account head	Omissions/deficiency	Remarks
1.	TMC, Devanahalli	Reserves	Debit balance of ₹0.81 crore and ₹0.62 crore during 2010-11 and 2011-12 respectively	Debit balance indicates utilisation of fund in excess of provision. Details were not furnished to Audit.
2.	TMC, Devanahalli	Earmarked Fund	Debit balance of ₹19.00 lakh, ₹4.86 lakh and ₹17.45 lakh during 2008-09, 2009-10 and 2010-11 respectively	Debit balance indicates TMC had spent excess over the grant. Details of source of fund were not furnished to Audit.
3.	TMC, Harapanahalli	Provisions	Debit balance of ₹1.22 crore was shown against "Employees Liabilities"	Reason for such liability was neither disclosed in Accounts nor recorded.
4.	All test-checked ULBs	Revolving fund	Revolving fund not created out of lease proceeds of IDSMT buildings as directed by the DMA.	By not creating revolving fund, ULBs lost the opportunity of earning interest on investment besides not complying with the instructions of DMA.
5.	All test-checked ULBs	Liabilities	It includes unclaimed deposits over three years, which should be treated as income	The Liabilities were overstated. ULBs do not have the details of deposits remaining unclaimed for more than three years.
6.	Eight ¹⁵⁸ ULBs	Service Tax	No provision made for payment of Service tax on collection of rental income.	This resulted in understatement of liabilities.
7.	CC, Hubli-Dharwar	Receivables	No provision was made in the Accounts	This resulted in overstatement of receipts.
8.	CMC, Doddaballapura	Secured Loans	₹4.64 crore drawn by KUWS&DB was shown in the accounts of 2011-12. The nature of security created was not disclosed in the Annual accounts.	Audit could not ensure the correctness of the amount exhibited in the accounts, in the absence of details of terms and conditions of loan availed.
9.	TMC, Maddur	Unsecured Loans	₹5.85 crore has been carried forward since 2008-09. But as per KUIDFC loan drawn from ADB was ₹7.14 crore. Repayment of loan of ₹0.52 crore was shown as Loans in the accounts of 2012-13.	Treating loan discharge as Loans is incorrect. Further, in the absence of details Audit could not ensure the correctness of the transactions.
10.	Five ¹⁵⁹ ULBs	Interest on Secured Loans	No provision was made for payment of interest on loan amount of ₹31 crore during 2008-12.	Reasons for not providing liability not disclosed in the accounts. This is wrong financial reporting.
11.	Four ¹⁶⁰ ULBs	Interest on Unsecured Loans	No provision was made for payment of interest on loan amount of ₹7.73 crore during 2008-12.	Reasons for not providing liability not disclosed in the accounts. This is wrong financial reporting.
12.	CMC, Doddaballapura	Capital work in – progress	Exhibited ₹23.62 crore under Capital work in-progress without details.	The details of source fund utilised for creation of this asset not furnished to Audit.

¹⁵⁸ TMC, Channagiri; CC, Davanagere; TMC, Devanahalli; CMC, Doddaballapura; CMC, Harihara; TMC, Harapanahalli; TP, Honnali and TMC, Nelamangala

¹⁵⁹ TMC, Channagiri; CC, Davanagere; TMC, Devanahalli; CMC, Doddaballapura and TMC, Maddur,

¹⁶⁰ CMC, Harihara; CMC, Mandya; TMC, Srirangapatna and TP, Pandavapura

Sl. No.	Name of the ULBs	Description of the Account head	Omissions/deficiency	Remarks
13.	CC, Davanagere CMC, Doddaballapura CC, Hubli-Dharwar TMC, Nelamangala	Loans, Advances and Deposits --do-- --do-- --do--	CC accounted for ₹25.18 crore under Ashraya scheme on behalf of RGRHCL without details. This was constant since four years. But liability on this account not provided. CMC exhibited ₹0.59 crore under Ashraya and Vajpayee Housing schemes on behalf of RGRHCL. But liability not provided. CC exhibited Ashraya Loan amount of ₹32.92 crore recoverable under secured loans instead of current liability- "Trust Agency Funds". The transactions relating to Ashraya housing scheme were not incorporated in the Accounts.	This resulted in incorrect reporting of receivables and payables in the accounts.
14.	13 ¹⁶¹ ULBs	Tax Revenue	None of the 13 ULBs maintained DCB registers. In the absence of this, amount recorded under Tax revenue was not correct.	This resulted in incorrect reporting.
15.	CMC, Doddaballapura	Interest and Finance Charges	Treated interest on borrowed loans of ₹0.42 crore as revenue expenditure, instead of capitalising during 2008-09 and liability of interest for the years 2009-10 to 2011-12 not brought to books.	This resulted in incorrect reporting.
16.	All test-checked ULBs	Security Deposit	Fixed Deposit collected <i>in lieu</i> of Security Deposit not accounted.	None of the ULBs maintained register of fixed deposit collected from contractors.
17.	TMC, Harapanahalli	Cash at Bank	TMC had not obtained the confirmation of balances from Banks and Post office as at the end of March 2010, 2011 and 2012.	In the absence of details, the correctness of balances accounted for under bank could not be ensured.
18.	TP, Pandavapura	Fixed Deposit	Shown ₹1.37 crore in Trial Balance as Fixed Deposit. In addition, a sum of ₹2.12 crore shown as grants received from Government of Karnataka for making specific investments. But only ₹0.06 crore was reflected under Fixed/Term Deposit in the Annual Final statement for the year ended 31 March 2012. TP not produced the details of Fixed Deposit and grant.	In the absence of details, Audit could not ensure the correctness of the figures adopted in Trial balance and Financial statements.

¹⁶¹ Channagiri, Davanagere, Devanahalli, Doddaballapura, Harihara, Harapanahalli, Honnali, Maddur, Mandya, Nagamangala, Nelamangala, Pandavapura and Srirangapatna

Appendix 4.1

Organisational structure for SWM

(Reference: Paragraph 4.1.2/Page 126)

Authorities	Responsibilities
The Principal Secretary to Government of Karnataka, Urban Development Department	Responsible for overall administration of BBMP and its obligatory functions, compliance to Rules.
The Commissioner, BBMP assisted by the Additional Commissioner (SWM)	Responsible for preparation of Budget and Programme of works, approval of estimates and tenders beyond ₹50 lakh. Responsible for execution and monitoring the overall SWM activities.
The Chief Engineers (SWM-I, II, III and IV)	Responsible for execution, maintenance of processing and disposal facilities which includes management of waste from collection points, secondary collection centres, dry waste collection centres, processing units, landfills.
The Chief Accounts Officer (CAO) assisted by the Assistant Controller of Finance (ACF) at zones	Responsible for preparation of budget, ensuring availability of funds, scrutiny and assignment of work codes, release of Letter of Credit (LOC). ACFs of zones assess fund requirement to obtain LOC, scrutinise and pass bills for payment.
The Additional/Joint Commissioners of zones assisted by Chief Engineers (CE), Superintending Engineers (SE), Executive Engineers (EE) and Assistant Executive Engineers (AEE)/ Environmental officers (EO)	Responsible for execution and monitoring of solid waste management activities viz., collection, segregation, storage, transfer and transportation of MSW to designated locations at the zonal level.
The Chief Health Officer (CHO) assisted by Health Officers (HO) of clinical and public health wings of BBMP	Responsible for monitoring of BMW generated by clinical sector (BBMP) and private health sector units.

Source: As furnished by BBMP