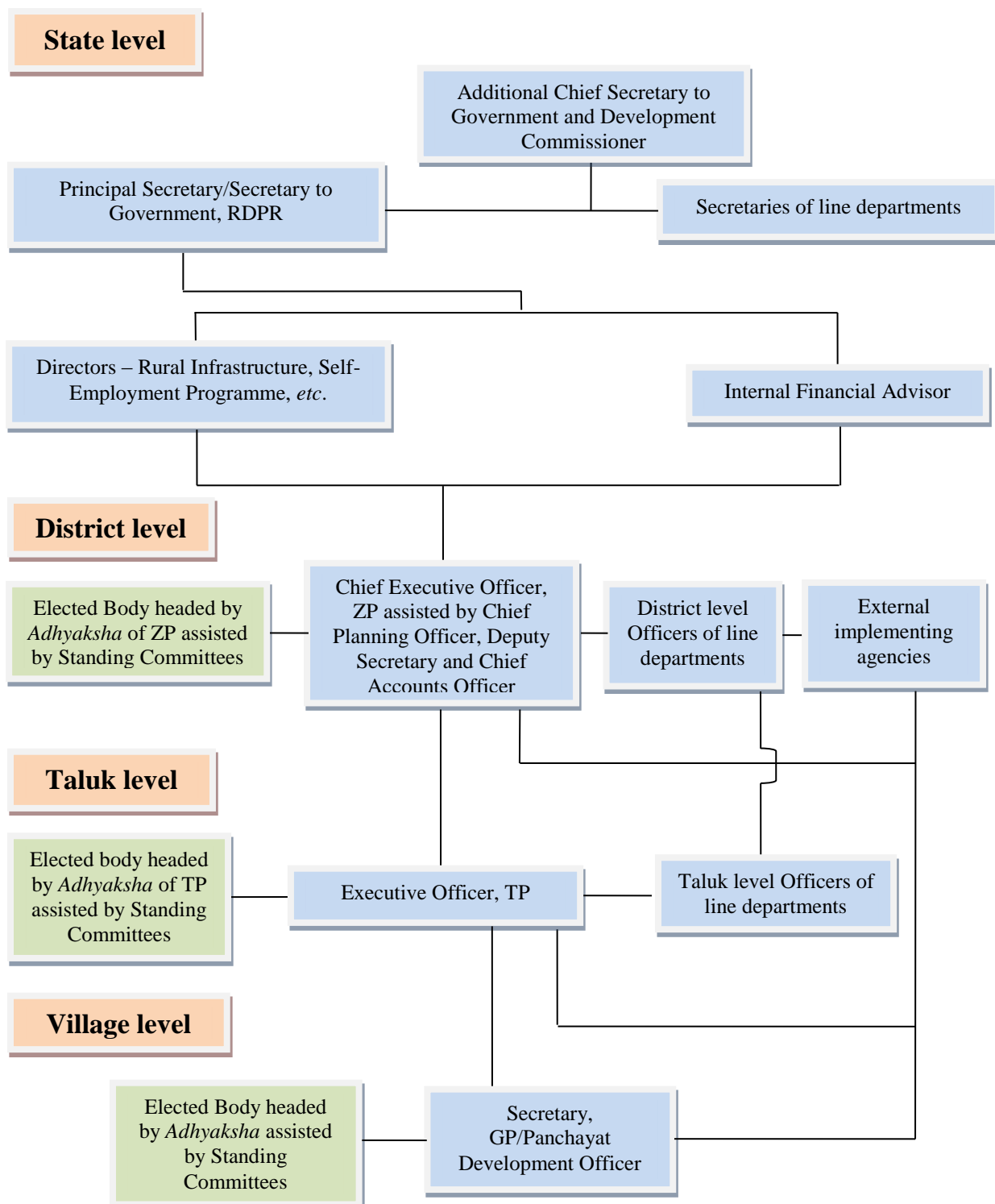


**Appendix 1.1**

(Reference: Paragraph 1.2/Page 1)

**Organisational structure of Panchayat Raj Institutions**



**Appendix 1.2**  
**(Reference: Paragraph 1.3.2.3/Page 3)**

**Statement showing Inspection Reports and Paragraphs outstanding up to the audit period 2015-16 - Panchayat Raj Institutions**

Sl. No.	Zilla Panchayat	More than 10 years (till 2006-07)		5 to 10 years (2007-08 to 2011-12)		3 to 5 years (2012-13 to 2013-14)		2014-15		2015-16		Total	
		IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
1	Bagalkot	25	46	27	168	15	111	9	75	8	104	84	504
2	Ballari	83	219	39	273	9	78	7	72	9	72	147	714
3	Belagavi	157	359	36	184	17	76	8	68	8	141	226	828
4	Bengaluru (Rural)	25	43	36	130	2	28	1	6	5	51	69	258
5	Bengaluru (Urban)	103	159	160	549	11	59	4	36	2	25	280	828
6	Bidar	60	158	22	211	11	102	7	85	6	51	106	607
7	Chamarajanagara	11	38	25	79	11	58	8	43	0	0	55	218
8	Chikkaballapura	51	150	43	248	13	88	3	16	7	56	117	558
9	Chikkamagaluru	39	65	47	210	20	80	4	26	4	36	114	417
10	Chitradurga	18	47	43	273	12	83	4	29	4	72	81	504
11	Dakshina Kannada	29	51	23	80	17	106	6	53	3	14	78	304
12	Davanagere	27	38	22	56	17	66	5	24	7	70	78	254
13	Dharwad	104	200	67	237	9	92	3	18	3	9	186	556
14	Gadag	89	237	32	189	11	83	5	42	1	21	138	572
15	Hassan	36	57	39	173	14	141	4	33	5	50	98	454
16	Haveri	44	74	46	275	10	61	4	28	3	17	107	455
17	Kalaburagi	90	238	30	137	16	124	10	87	7	56	153	642
18	Kodagu	19	38	20	78	11	64	4	31	1	11	55	222
19	Kolar	105	289	54	298	19	113	0	0	8	52	186	752
20	Koppal	29	75	39	239	19	161	3	24	2	11	92	510
21	Mandya	87	185	41	185	6	47	10	62	4	41	148	520
22	Mysuru	14	44	58	234	23	85	3	13	10	75	108	451
23	Raichur	70	248	27	229	20	179	4	35	1	18	122	709
24	Ramanagara	57	133	39	140	9	79	8	76	7	53	120	481
25	Shivamogga	47	104	36	143	5	69	14	127	7	76	109	519
26	Tumakuru	49	112	60	287	7	40	7	52	7	55	130	546
27	Udupi	5	8	15	21	10	22	11	91	4	45	45	187
28	Uttara Kannada	110	290	38	197	26	179	5	36	16	98	195	800
29	Vijayapura	106	258	20	79	11	95	4	36	10	87	151	555
30	Yadgir	46	186	9	66	4	39	12	116	8	72	79	479
<b>Total</b>		<b>1,735</b>	<b>4,149</b>	<b>1,193</b>	<b>5,668</b>	<b>385</b>	<b>2,608</b>	<b>177</b>	<b>1,440</b>	<b>167</b>	<b>1,539</b>	<b>3,657</b>	<b>15,404</b>
Gram Panchayats		0	0	27	204	65	508	32	337	2	27	126	1,076
<b>Grand Total</b>		<b>1,735</b>	<b>4,149</b>	<b>1,220</b>	<b>5,872</b>	<b>450</b>	<b>3,116</b>	<b>209</b>	<b>1,777</b>	<b>169</b>	<b>1,566</b>	<b>3,783</b>	<b>16,480</b>

Source: Inspection Reports

### Appendix 1.3

(Reference: Paragraph 1.4.1.1/Page 4)

#### Statement showing fund details of flagship schemes

(₹ in crore)

Sl. No.	Scheme	Opening balance	Releases	Total fund available	Expenditure	Percentage of expenditure
1	Mahatma Gandhi National Rural Employment Guarantee Scheme	101.02	3,237.93	3,338.95	3,317.10	99
2	National Rural Drinking Water Programme	212.70	3,049.72	3,262.42	2,497.87	77
3	Pradhan Mantri Gram Sadak Yojana	11.79	462.10	473.89	343.11	72
4	Swachh Bharat Mission	111.21	720.55	831.76	783.52	94
5	Suvarna Gramodaya Yojana/ Gram Vikasa Scheme	10.28	440.00	450.28	438.74	97

Source: Annual Report of RDPR (2016-17)

**Appendix 1.4**

**(Reference: Paragraph 1.4.2.4/Page 9)**

**Statement showing amount under 'II PWD cheques' and 'II Forest cheques' under Major Head 8782 for the year 2016-17**

(₹ in crore)

<b>Sl. No.</b>	<b>Name of the District</b>	<b>PWD cheques</b>	<b>Forest cheques</b>
1	Ballari	9.809	(-) 0.664
2	Chamarajanagara	2.489	0.004
3	Dharwad	36.255	2.766
4	Haveri	0.022	0.000
5	Kodagu	(-) 13.033	2.642
6	Raichur	(-) 27.321	0.197
7	Uttara Kannada	(-) 10.146	(-) 2.551

Source: Annual Accounts submitted by 13 ZPs

### Appendix 1.5

(Reference: Paragraph 1.4.2.4/Page 9)

#### Statement showing balances under Taluk Panchayat and Gram Panchayat suspense accounts for the year 2016-17

(₹ in crore)

Sl. No.	Name of the District	TP Suspense account	GP Suspense account
1	Chamarajanagara	(-) 20.783	0.251
2	Davanagere	(-) 0.837	0
3	Dharwad	1.036	1.336
4	Haveri	37.312	1.195
5	Kodagu	0.000	0.330
6	Raichur	(-) 0.787	0.017

Source: Annual Accounts submitted by 13 ZPs

## Appendix 2.1

(Reference: Paragraph 2.1/Page 11)

## Statement showing the payment of special allowance (district-wise) to teachers/lecturers appointed after 1.8.2008

(₹ in lakh)

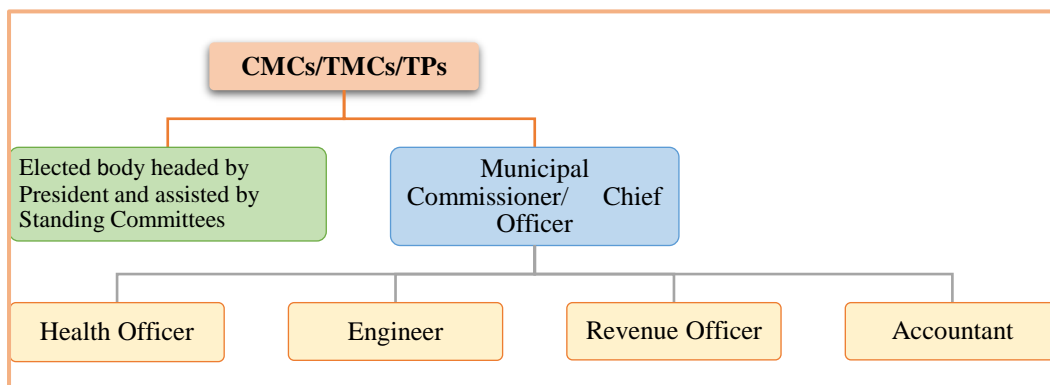
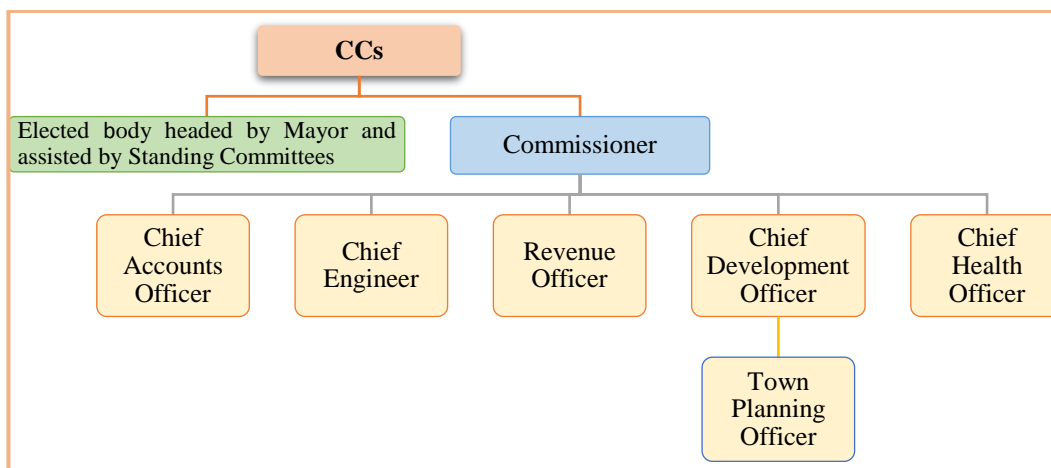
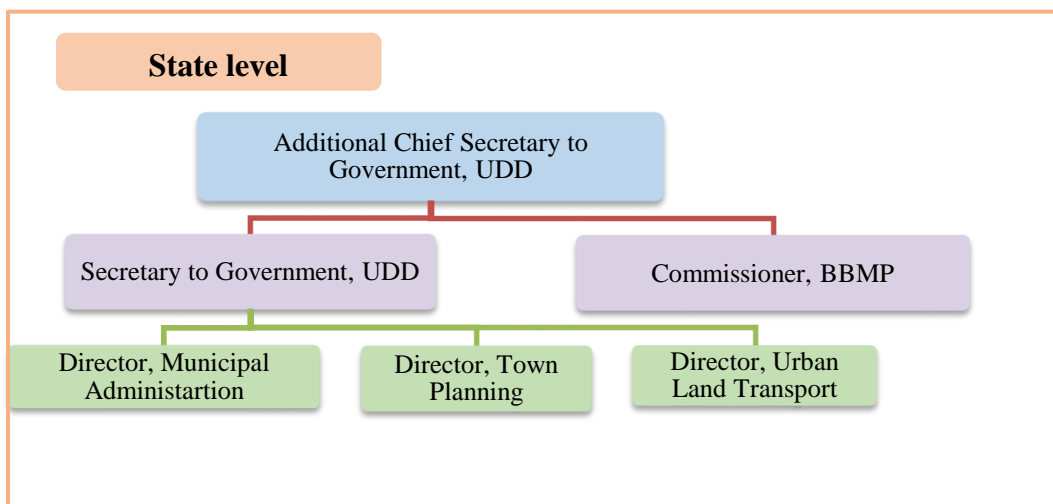
Sl. No.	District name	Number of DDOs	Primary school teachers		Secondary school teachers		Lecturers		Total	
			Numbers	Amount	Numbers	Amount	Numbers	Amount	Numbers	Amount
1	Bagalkot	111	48	3.01	123	19.18	31	3.88	202	26.07
2	Ballari	117	121	5.88	132	18.92	37	4.50	290	29.30
3	Belagavi	222	146	11.45	285	35.48	98	8.52	529	55.45
4	Bengaluru Rural	48	22	1.68	42	3.29	54	4.65	118	9.62
5	Bengaluru Urban	79	48	4.13	74	8.98	44	5.37	166	18.48
6	Bidar	129	109	16.66	202	34.41	26	2.60	337	53.67
7	Chamarajanagara	65	13	1.19	74	6.46	37	4.11	124	11.76
8	Chikkaballapura	80	24	1.58	93	13.45	55	4.94	172	19.97
9	Chikkamagaluru	78	46	4.60	63	8.31	61	9.19	170	22.10
10	Chitradurga	74	72	4.59	66	9.12	50	5.74	188	19.45
11	Dakshina Kannada	98	18	1.08	74	10.26	115	7.23	207	18.57
12	Davanagere	111	58	4.41	113	15.24	55	4.07	226	23.72
13	Dharwad	68	18	1.37	62	6.82	35	3.01	115	11.20
14	Gadag	58	9	1.02	74	5.74	14	0.90	97	7.66
15	Hassan	221	59	5.88	230	29.76	173	20.96	462	56.60
16	Haveri	102	57	4.44	115	9.74	51	5.03	223	19.21
17	Kalaburagi	208	97	10.81	294	35.13	91	9.04	482	54.98
18	Kodagu	26	2	0.44	19	2.51	16	1.20	37	4.15
19	Kolar	101	38	3.57	153	28.08	70	9.47	261	41.12
20	Koppal	105	88	4.88	127	14.39	34	2.42	249	21.69
21	Mandya	151	45	3.52	140	17.53	116	9.07	301	30.12
22	Mysuru	153	63	4.13	154	17.98	99	10.00	316	32.11
23	Raichur	166	5	0.55	318	52.16	66	8.08	389	60.79
24	Ramanagara	81	0	0.00	69	9.48	83	8.65	152	18.13
25	Shivamogga	113	63	5.61	115	13.67	64	6.35	242	25.63
26	Tumakuru	211	61	4.82	230	40.54	174	22.12	465	67.48
27	Udupi	58	2	0.06	25	2.34	74	5.25	101	7.65
28	Uttara Kannada	73	17	1.81	83	6.51	27	1.28	127	9.60
29	Vijayapura	93	116	7.04	124	21.13	28	3.48	268	31.65
30	Yadgir	87	93	7.17	116	15.88	19	2.14	228	25.19
<b>Total</b>		<b>3,287</b>	<b>1,558</b>	<b>127.38</b>	<b>3,789</b>	<b>512.49</b>	<b>1,897</b>	<b>193.25</b>	<b>7,244</b>	<b>833.12</b>

Source: Data furnished (October 2017) by Project Officer, HRMS

**Appendix 3.1**

(Reference: Paragraph 3.2/Page 21)

**Organisational structure with respect to functioning of ULBs in the State**



## Appendix 3.2

(Reference: Paragraph 3.4.4/Page 23)

## Statement showing Inspection Reports and Paragraphs outstanding up to the audit period 2015-16 – Urban Local Bodies

Sl. No.	District	5 to 10 years (2007-08 to 2011-12)		3 to 5 years (2012-13 to 2013-14)		2014-15		2015-16		Total	
		IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
1	Bagalkot	1	28	4	67	3	68	3	75	11	238
2	Ballari	2	25	4	64	1	26	4	91	11	206
3	Belagavi	1	4	2	37	4	60	4	115	11	216
4	Bengaluru (Rural)	2	17	2	42	1	21	1	15	6	95
5	Bengaluru (Urban)	1	6	0	0	0	0	0	0	1	6
6	Bidar	6	82	0	0	0	0	0	0	6	82
7	Chamarajanagara	0	0	2	42	1	21	1	23	4	86
8	Chikkaballapura	1	15	2	42	2	38	2	63	7	158
9	Chikkamagaluru	3	32	2	20	2	50	3	46	10	148
10	Chitradurga	1	6	3	55	0	0	1	25	5	86
11	Dakshina Kannada	9	97	0	0	1	80	1	16	11	193
12	Davanagere	1	6	0	0	0	0	2	59	3	65
13	Dharwad	2	28	2	51	1	13	1	57	6	149
14	Gadag	2	13	1	22	1	18	1	33	5	86
15	Hassan	4	32	1	22	0	0	6	142	11	196
16	Haveri	0	0	2	57	1	13	0	0	3	70
17	Kalaburagi	2	10	5	90	1	22	2	50	10	172
18	Kodagu	0	0	0	0	1	37	3	49	4	86
19	Kolar	2	11	2	64	0	0	3	82	7	157
20	Koppal	2	16	1	49	0	0	0	0	3	65
21	Mandya	2	19	1	29	0	0	2	58	5	106
22	Mysuru	1	12	1	10	2	52	1	39	5	113
23	Raichur	0	0	1	28	2	54	1	36	4	118
24	Ramanagara	2	24	0	0	1	12	2	47	5	83
25	Shivamogga	3	15	1	22	3	89	5	82	12	208
26	Tumakuru	0	0	0	0	1	37	6	153	7	190
27	Udupi	1	4	0	0	0	0	4	60	5	64
28	Uttara Kannada	4	25	2	45	1	16	5	87	12	173
29	Vijayapura	1	3	2	37	2	83	0	0	5	123
30	Yadgir	2	19	1	19	1	38	1	42	5	118
<b>Total</b>		<b>58</b>	<b>549</b>	<b>44</b>	<b>914</b>	<b>33</b>	<b>848</b>	<b>65</b>	<b>1,545</b>	<b>200</b>	<b>3,856</b>
BBMP		6	208	24	240	48	567	24	256	102	1,271
<b>Grand Total</b>		<b>64</b>	<b>757</b>	<b>68</b>	<b>1,154</b>	<b>81</b>	<b>1,415</b>	<b>89</b>	<b>1,801</b>	<b>302</b>	<b>5,127</b>

Source: Inspection Reports



### Appendix 4.1

(Reference: Paragraph 4.1.1/Page 29)

#### List of test-checked Urban Local Bodies

Sl. No.	Name of the ULB
<b>City Corporations</b>	
1	Ballari
2	Belagavi
<b>City Municipal Councils</b>	
3	Bagalkot
4	Chikkamagaluru
5	Doddaballapura
6	Gangavathi
7	Gokak
8	Hosakote
9	Kolar
10	Mandya
11	Nippani
12	Ramanagara
13	Robertsonpet (KGF)
<b>Town Municipal Councils</b>	
14	Bailahongal
15	Bangarapet
16	Hagaribommanahalli
17	Kadur
18	Konnur
19	Kudachi
20	Mudalgi
21	Munavalli
22	Pandavapura
23	Sadalga
24	Sankeshwar
25	Srinivasapura
<b>Town Panchayats</b>	
26	Arabhavi
27	Kabbur
28	Khanapura
29	Koppa
30	Kottur
31	Mallapur PG
32	Naganur

**Appendix 4.2**  
(Reference: Paragraph 4.1.3/Page 31)

Statement showing the variation between the data as furnished by the ULBs and data as furnished by DMA

(₹ in lakh)

Sl. No.	Name of ULB	Health cess				Library cess				Beggary cess				UTC			
		Receipts		Remittance		Receipts		Remittance		Receipts		Remittance		Receipts		Remittance	
		ULB	DMA	ULB	DMA	ULB	DMA	ULB	DMA	ULB	DMA	ULB	DMA	ULB	DMA	ULB	DMA
1	CC Ballari	906	810	0	0	362	309	225	235	181	206	85	0	76	76	14	14
2	CC Belagavi	1,129	969	51	0	482	409	409	409	241	217	206	0	105	88	30	8
3	CMC Bagalkot	173	156	168	163	69	62	67	61	35	63	34	163	15	13	14	13
4	CMC Chikkamagaluru	280	272	71	79	112	109	82	89	56	43	51	79	23	24	6	5
5	CMC Doddaballapura	110	110	50	50	45	45	52	52	24	12	27	50	9	9	8	8
6	CMC Gangavathi	113	103	53	53	45	45	43	43	23	21	24	53	7	8	2	2
7	CMC Gokak	129	129	119	68	52	52	61	52	26	3	30	68	11	11	11	11
8	CMC Hosakote	94	94	78	78	38	38	36	36	19	13	11	78	8	8	8	8
9	CMC Kolar	180	162	0	0	72	65	43	43	36	2	18	0	10	10	2	2
10	CMC Mandya	210	210	0	0	84	84	54	54	42	7	0	0	17	17	4	4
11	CMC Nippani	80	80	60	60	32	32	24	24	16	33	28	60	6	6	6	6
12	CMC Ramanagara	94	75	0	20	32	27	23	21	16	36	17	20	8	2	6	6
13	CMC Robertsonpet (KGF)	113	113	0	0	46	46	8	8	22	30	1	0	9	9	0	0
14	TMC Bailahongal	31	43	4	4	11	16	5	5	6	30	4	4	3	3	1	0
15	TMC Bangarapet	79	71	0	0	32	29	13	13	16	21	1	0	4	3	0	1
16	TMC Hagaribommanahalli	22	17	12	12	9	7	7	7	4	41	3	12	3	0	2	0
17	TMC Kadur	112	35	1	0	17	17	9	8	9	68	6	0	5	3	5	2
18	TMC Konnur	18	18	18	18	7	7	7	7	4	28	4	18	2	2	2	2
19	TMC Kudachi	11	10	0	0	7	5	7	6	2	7	3	0	2	1	2	1
20	TMC Mudalgi	18	18	23	9	1	7	0	4	4	26	2	9	0	2	0	0
21	TMC Munavalli	3	0	0	0	7	NF	4	NF	1	3	0	0	2	NF	0	NF
22	TMC Pandavapura	17	16	0	0	5	6	0	5	3	4	2	0	1	2	0	0
23	TMC Sadalga	13	13	0	0	14	5	11	0	3	5	0	0	3	1	3	0
24	TMC Sankeshwar	35	35	25	25	14	14	11	11	7	10	6	25	3	3	3	2
25	TMC Srinivasapura	34	35	0	0	5	14	6	11	7	3	7	0	0	3	0	3
26	TP Arabhavi	3	0	0	0	1	NF	0	NF	1	0	0	0	2	NF	2	NF
27	TP Kabbur	28	0	38	0	11	NF	15	NF	6	0	7	0	0	NF	1	NF
28	TP Khanapur	2	28	0	30	0	11	3	10	0	28	2	30	1	3	0	2
29	TP Koppa	5	4	0	4	2	4	0	4	0	6	0	4	0	1	0	1
30	TP Kottur	35	30	16	18	15	13	13	13	8	4	6	18	1	0	1	0
31	TP Mallapura	9	0	0	0	4	NF	0	NF	2	0	0	0	0	NF	0	NF
32	TP Naganur	2	0	0	0	1	NF	0	NF	0	0	0	0	0	NF	0	NF
	<b>Total</b>	<b>4,088</b>	<b>3,656</b>	<b>787</b>	<b>691</b>	<b>1,634</b>	<b>1,478</b>	<b>1,238</b>	<b>1,231</b>	<b>820</b>	<b>970</b>	<b>585</b>	<b>691</b>	<b>336</b>	<b>308</b>	<b>133</b>	<b>101</b>

Source: Information furnished by ULBs and DMA

## Appendix 4.3

(Reference: Paragraph 4.1.4.3/Page 33)

## Statement showing details of vehicles registered and non-realisation of infrastructure cess

Year	Consolidated statement of vehicles registered at Ballari and Belagavi (number of vehicles)					
	2-wheeler	3-wheeler	4-wheeler	Passenger vehicles	Goods carriage vehicles	Total
2012-13	39,905	1,537	5,719	42	237	47,440
2013-14	39,967	1,293	5,328	38	185	46,811
2014-15	47,662	1,836	8,001	19	330	57,848
2015-16	49,734	2,468	10,011	33	536	62,782
2016-17	54,341	5,502	12,375	51	1,220	73,489
<b>Total</b>	<b>2,31,609</b>	<b>12,636</b>	<b>41,434</b>	<b>183</b>	<b>2,508</b>	<b>2,88,370</b>
Computation of cost calculated at the prescribed rates (₹ in lakh)						
2012-13	19.95	1.54	17.16	0.17	1.19	40.01
2013-14	19.98	1.29	15.98	0.15	0.93	38.33
2014-15	23.83	1.84	24.00	0.08	1.65	51.40
2015-16	24.87	2.47	30.03	0.13	2.68	60.18
2016-17	27.17	5.50	37.13	0.20	6.10	76.10
<b>Total</b>	<b>115.80</b>	<b>12.64</b>	<b>124.30</b>	<b>0.73</b>	<b>12.55</b>	<b>266.02</b>

Source: Information furnished by Regional Transport Offices of Ballari and Belagavi

## Appendix 4.4

(Reference: Paragraph 4.2/Page 39)

## Statement showing the details of interest of ₹12.26 crore paid on the land compensation amount of ₹142.56 crore

(₹ in crore)

Particulars	Principal	Interest	Liability for interest lies with		Reasons therefor
			Authority	Amount	
Compensation amount payable to SVG	142.56	-			
Interest on ₹142.56 crore @ 9% from 16.1.2014 to 30.4.2014 (105 days)		3.69	SLAO	1.82	Delay in releasing the amount of ₹70.13 crore by SLAO though it was available with him since October 2013.
			UDD	1.87	Out of the full compensation amount of ₹142.56 crore, only the part amount (₹70.13 crore) was released by UDD, leaving a balance of ₹72.43 crore.
<i>Amount of ₹70.13 crore paid on 30.4.2014</i>	<i>66.44</i>	<i>3.69</i>			
Balance payable as on 30.4.2014	76.12	-			
Interest on ₹76.12 crore @ 9% from 1.5.2014 to 15.1.2015 (260 days)		4.88	UDD	4.88	Out of the full compensation amount of ₹142.56 crore, only the part amount (₹70.13 crore) was released by UDD.
Interest on ₹76.12 crore @ 15% from 16.1.2015 to 5.4.2015 (80 days)		2.50	UDD	0.88	Interest rate after one year from the date of possession was 15% and there was delay of 28 days (16.1.2015 to 12.2.2015) by UDD in releasing ₹88.11 crore.
			BBMP	0.78	Delay of 25 days (13.2.2015 to 9.3.2015) by BBMP in releasing the amount to SLAO.
			BBMP	0.04	Interest on ₹3.88 crore @ 15% from 10.3.2015 to 5.4.2015 (27 days). There was shortfall of ₹3.88 crore (₹76.12 crore-₹72.24 crore) due to erroneous deduction of income tax of ₹15.87 crore by BBMP.
			SLAO	0.80	Delay of 27 days (10.3.2015 to 5.4.2015) by SLAO in releasing the amount (₹72.24 crore) to SVG.
Balance payable on 5.4.2015	76.12	7.38			
<i>Amount of ₹72.24 crore paid on 6.4.2015</i>	<i>64.86</i>	<i>7.38</i>			
Balance payable on 6.4.2015	11.26	-			
Interest on ₹11.26 crore @ 15% from 6.4.2015 to 15.11.2015 (224 days)		1.04	BBMP	0.82	Delay of 178 days (6.4.2015 to 30.9.2015) by BBMP in releasing the withheld amount of ₹15.87 crore to SLAO.
			SLAO	0.22	Delay of 46 days (1.10.2015 to 15.11.2015) by SLAO in releasing the amount to SVG.
<i>Amount of ₹0.19 crore paid on 16.11.2015</i>		<i>0.19</i>			
Balance payable on 16.11.2015	11.26	0.85			
Interest on ₹12.11 crore @ 15% from 16.11.2015 to 15.12.2015 (30 days)		0.15	SLAO	0.15	Delay of 30 days (16.11.2015 to 15.12.2015) by SLAO in settling the compensation amount.
<i>Amount of ₹12.26 crore paid on 16.12.2015</i>	<i>11.26</i>	<i>1.00</i>			
<b>Total</b>				<b>12.26</b>	

Source: Records furnished by BBMP

## Appendix 4.5

(Reference: Paragraph 4.4/Page 41)

## Statement showing short levy of ground rent

(₹ in lakh)

Sl. No.	Agency (Package No.)	Ground rent including service tax leviable	Ground rent including service tax levied as per demand notices	Short levy of rent	Remarks
1	M/s Vantage Advertising Private Ltd. (Package 1)	159.57	151.65	7.92	Service tax was levied @ 10.30 per cent from 1.8.2010 to 31.7.2013 without considering revision in rates.
2	M/s Movva Associates (Package 2)	104.55	99.97	4.58	Service tax not levied from 1.8.2014 to 31.7.2015.
3	M/s Ripple Media (Package 3)	91.18	90.02	1.16	Service tax was levied @ 10.30 per cent from 1.8.2010 to 31.7.2015 without considering revision in rates.
4	M/s Skyline Advertising Private Ltd. (Package 5)	180.17	161.26	18.91	Service tax not levied from 1.8.2010 to 31.7.2015.
5	M/s Ripple Media (Package 6)	91.18	90.02	1.16	Service tax was levied @ 10.30 per cent from 1.8.2010 to 31.7.2015 without considering revision in rates.
6	M/s Vantage Advertising Private Ltd. (Package 7)	175.57	173.33	2.24	Service tax was levied @ 10.30 per cent from 1.8.2010 to 31.7.2015 without considering revision in rates.
7	M/s OOH Advertising Private Ltd. (Package 11)	317.36	295.75	21.61	Service tax not levied from 1.8.2010 to 31.7.2011 and from 1.8.2013 to 31.7.2015. Service tax was levied @ 10.30 per cent from 1.8.2011 to 31.7.2013 without considering revision in rates.
<b>Total</b>		<b>1,119.58</b>	<b>1,062.00</b>	<b>57.58</b>	

Source: Demand notices issued (January 2016) by BBMP and agreements