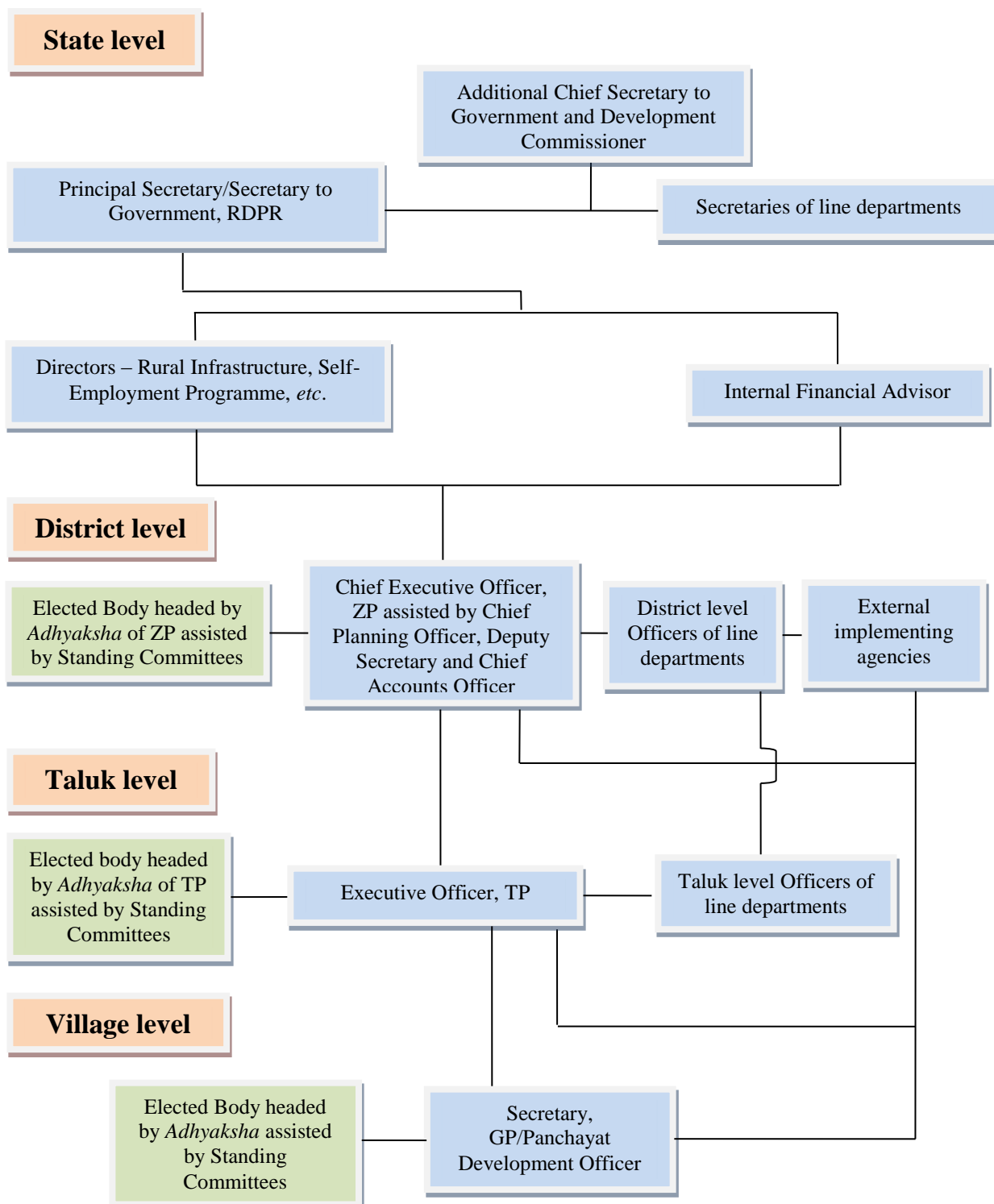


Appendix 1.1
(Reference: Paragraph 1.2/Page 1)
Organisational structure of Panchayat Raj Institutions



Appendix 1.2
(Reference: Paragraph 1.3.2.3/Page 3)

Statement showing Inspection Reports and Paragraphs outstanding up to the audit period 2016-17 - Panchayat Raj Institutions

Sl. No.	Zilla Panchayat	More than 10 years (till 2007-08)		5 to 10 years (2008-09 to 2012-13)		3 to 5 years (2013-14 to 2014-15)		2015-16		2016-17		Total	
		IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
1	Bagalkot	33	68	31	226	12	106	8	104	0	0	84	504
2	Ballari	83	252	26	171	14	75	9	59	4	83	136	640
3	Belagavi	149	376	36	164	16	74	8	139	8	147	217	900
4	Bengaluru (Rural)	27	57	25	115	1	6	6	60	4	53	63	291
5	Bengaluru (Urban)	114	191	101	426	9	62	5	40	6	57	235	776
6	Bidar	64	193	21	207	14	117	7	53	1	37	107	607
7	Chamarajanagara	21	79	24	86	8	43	3	33	0	0	56	241
8	Chikkaballapura	62	195	35	211	11	76	7	53	2	23	117	558
9	Chikkamagaluru	45	75	50	219	7	52	4	25	4	62	110	433
10	Chitradurga	20	51	48	215	5	33	2	48	0	0	75	347
11	Dakshina Kannada	27	45	28	91	8	51	3	10	4	29	70	226
12	Davanagere	24	31	26	76	7	34	6	60	4	41	67	242
13	Dharwad	94	182	37	132	9	78	2	4	4	91	146	487
14	Gadag	63	190	30	157	6	41	2	17	0	0	101	405
15	Hassan	45	93	31	161	11	128	5	50	4	67	96	499
16	Haveri	55	109	38	257	10	70	3	17	5	75	111	528
17	Kalaburagi	97	271	30	196	15	123	7	56	6	72	155	718
18	Kodagu	25	50	21	98	7	57	2	21	2	33	57	259
19	Kolar	100	287	41	253	6	41	6	24	4	47	157	652
20	Koppal	40	150	39	260	10	87	2	11	1	20	92	528
21	Mandya	91	208	31	169	12	75	4	41	3	47	141	540
22	Mysuru	37	129	46	193	10	32	10	75	5	60	108	489
23	Raichur	81	331	31	282	9	78	1	18	3	30	125	739
24	Ramanagara	61	136	25	105	11	92	5	43	1	19	103	395
25	Shivamogga	49	101	20	120	13	73	8	66	1	10	91	370
26	Tumakuru	69	175	50	159	11	48	8	48	1	10	139	440
27	Udupi	10	46	19	32	12	94	4	20	1	17	46	209
28	Uttara Kannada	82	207	43	171	12	72	18	93	10	124	165	667
29	Vijayapura	101	240	14	64	13	108	7	62	4	30	139	504
30	Yadgir	51	221	7	57	13	123	8	72	5	60	84	533
Total		1,820	4,739	1,004	5,073	302	2,149	170	1,422	97	1,344	3,393	14,727
Gram Panchayats		0	0	92	712	32	337	2	27	23	275	149	1,351
Grand Total		1,820	4,739	1,096	5,785	334	2,486	172	1,449	120	1,619	3,542	16,078

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	118.10	3,188.56	3,306.66	3,007.61	91
2	National Rural Drinking Water Programme	764.66	2,477.84	3,242.50	2,595.13	80
3	Pradhan Mantri Gram Sadak Yojana	128.63	4.80	133.43	48.61	36
4	Namma Grama Namma Raste Yojane	460.63	1,455.46	1,916.09	1,316.09	69
5	Swachh Bharat Mission	93.37	1,563.25	1,656.62	1,426.20	86
6	Suvarna Gramodaya Yojana/ Gram Vikasa Schemes	11.54	513.00	524.54	524.54	100

Source: Annual Report of RDPR (2017-18)

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 2017-18

(₹ in crore)

Sl. No.	Name of the District	PWD cheques	Forest cheques
1	Bagalkot	12.017	0.049
2	Ballari	9.809	0.663
3	Bengaluru (Rural)	(-)7.045	(-)0.415
4	Bengaluru (Urban)	5.137	0.036
5	Bidar	(-)0.540	0.245
6	Chamarajanagar	2.489	0.001
7	Davanagere	(-)4.318	(-)7.344
8	Haveri	0.0218	0.000
9	Kalaburagi	(-)30.037	0.487
10	Mysuru	21.669	3.302
11	Raichur	(-)1.603	0.197
12	Uttara Kannada	(-)10.145	(-)2.550

Source: Annual Accounts submitted by 15 ZPs

Appendix 1.5

(Reference: Paragraph 1.4.2.4/Page 10)

Statement showing balances under Taluk Panchayat and Gram Panchayat suspense accounts for the year 2017-18

(₹ in crore)

Sl. No.	Name of the District	TP Suspense account	GP Suspense account
1	Bengaluru (Rural)	0.000	(-)7.053
2	Bengaluru (Urban)	11.361	(-)0.668
3	Bidar	4.859	1.265
4	Chamarajanagar	(-)20.783	0.025
5	Davanagere	(-)0.836	0.000
6	Hassan	9.178	0.031
7	Haveri	37.312	1.194
8	Kalaburagi	1.957	0.000
9	Mysuru	5.073	(-)5.942
10	Raichur	(-)0.797	0.016

Source: Annual Accounts submitted by 15 ZPs

Appendix 2.1

(Reference: Paragraph 2.1/Page 11)

Statement showing diversion of cess amounts by 59 GPs

(₹ in lakh)

Taluk Panchayat	Total No. of GPs	Health Cess			Library Cess			Beggary Cess			Total		
		Net Cess	Expr.	CB	Net Cess	Expr.	CB	Net Cess	Expr.	CB	Net Cess	Expr.	CB
TP Bangarpet	15	22.07	22.07	0	8.82	8.82	0	4.22	4.22	0	35.11	35.11	0
TP HB Halli	14	19.78	19.78	0	8.06	8.06	0	3.29	3.29	0	31.13	31.13	0
TP Kadur	15	12.66	10.28	2.38	5.14	3.92	1.22	2.56	2.09	0.47	20.36	16.29	4.07
TP Tarikere	15	36.91	31.56	5.35	14.64	12.02	2.62	6.82	5.52	1.30	58.37	49.1	9.27
Total	59	91.42	83.69	7.73	36.66	32.82	3.84	16.89	15.12	1.77	144.97	131.63	13.34

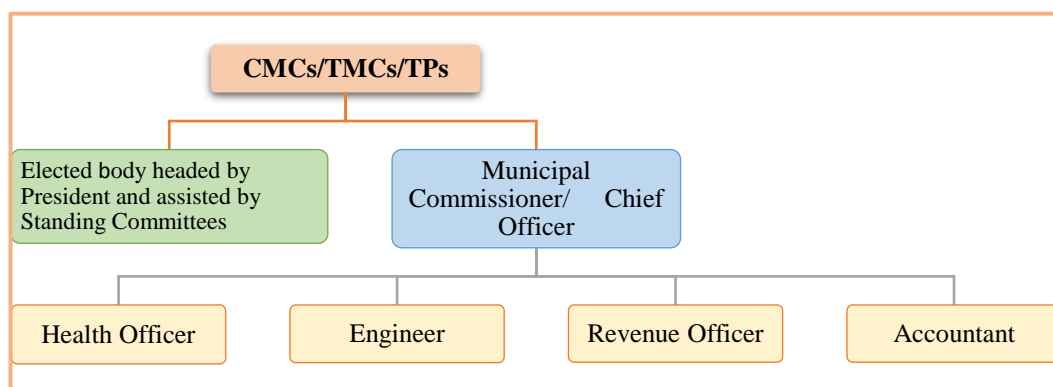
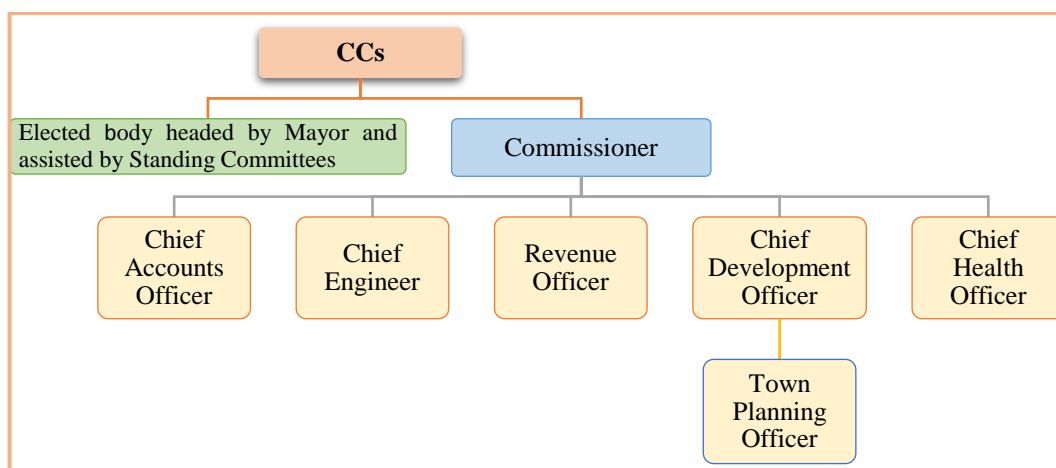
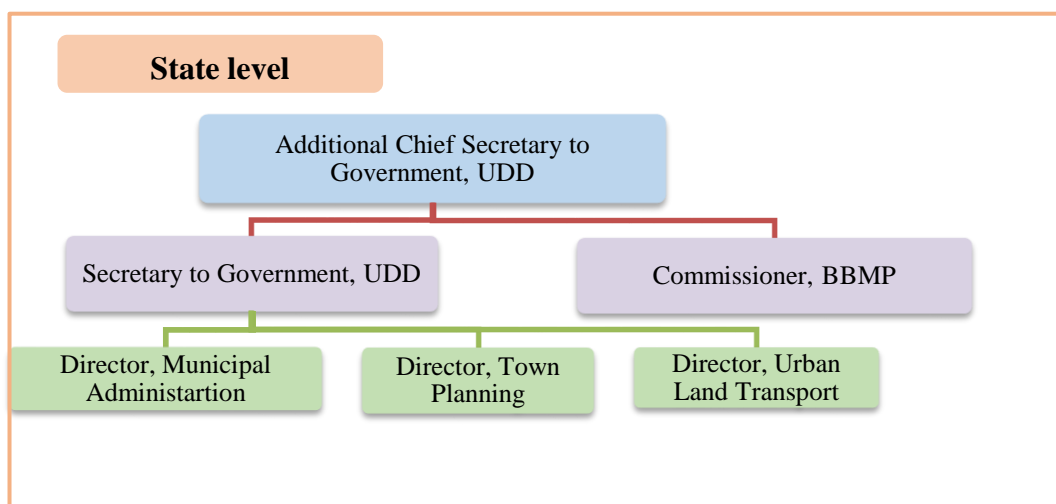
Source: Information furnished by GPs

Expr. – Expenditure; CB – Closing balance

Appendix 3.1

(Reference: Paragraph 3.2/Page 15)

Organisational structure with respect to functioning of ULBs in the State



Appendix 3.2

(Reference: Paragraph 3.4.4/Page 17)

Statement showing Inspection Reports and Paragraphs outstanding up to the audit period 2016-17 – Urban Local Bodies

Sl. No.	District	5 to 10 years (2008-09 to 2012-13)		3 to 5 years (2013-14 to 2014-15)		2015-16		2016-17		Total	
		IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
1	Bagalkot	5	88	6	143	5	156	0	0	16	387
2	Ballari	6	89	5	112	1	19	1	18	13	238
3	Belagavi	3	41	8	172	0	0	2	74	13	287
4	Bengaluru (Rural)	4	58	1	19	2	42	2	38	9	157
5	Bengaluru (Urban)	13	40	2	19	2	77	0	0	17	136
6	Bidar	6	65	0	0	2	88	1	16	9	169
7	Chamarajanagara	1	2	2	36	1	23	2	40	6	101
8	Chikkaballapura	0	0	4	80	2	69	0	0	6	149
9	Chikkamagaluru	4	26	2	49	4	74	1	17	11	166
10	Chitradurga	3	38	1	21	1	25	2	82	7	166
11	Dakshina Kannada	9	93	1	80	1	16	6	144	17	333
12	Davanagere	2	38	1	5	2	24	7	163	12	230
13	Dharwad	4	79	2	69	0	0	1	15	7	163
14	Gadag	3	35	3	69	1	14	2	57	9	175
15	Hassan	5	50	3	56	3	90	2	47	13	243
16	Haveri	2	49	1	8	4	115	2	43	9	215
17	Kalaburagi	7	88	3	72	1	61	3	184	14	405
18	Kodagu	0	0	4	84	0	0	0	0	4	84
19	Kolar	2	64	1	14	2	71	3	91	8	240
20	Koppal	3	60	0	0	4	188	0	0	7	248
21	Mandya	2	12	1	29	2	58	5	178	10	277
22	Mysuru	1	32	4	64	1	39	3	155	9	290
23	Raichur	1	28	3	90	1	14	1	18	6	150
24	Ramanagara	2	20	1	44	1	16	2	41	6	121
25	Shivamogga	4	37	3	87	5	82	2	56	14	262
26	Tumakuru	5	43	1	37	5	141	2	135	13	356
27	Udupi	1	4	4	55	0	0	1	19	6	78
28	Uttara Kannada	6	70	6	103	0	0	1	21	13	194
29	Vijayapura	3	34	2	76	0	0	2	68	7	178
30	Yadgir	3	38	2	80	0	0	0	0	5	118
Total		110	1,321	77	1,773	53	1,502	56	1,720	296	6,316
BBMP		19	341	59	674	45	645	26	285	149	1,945
Grand Total		129	1,662	136	2,447	98	2,147	82	2,005	445	8,261

Source: Inspection Reports

Appendix 4.1

(Reference: Paragraph 4.1/Page 24)

Statement showing the payment of penal interest by BBMP

(₹ in crore)

Sl. No.	Quarter	Overdue at the beginning of quarter	Penal interest	Demand for the quarter	Total demand	Amount paid by BBMP	Balance
1	Jul-Sep 2011	0	0	3.71	3.71	0	3.71
2	Oct-Dec 2011	3.71	0.08	3.67	7.46	0	7.46
3	Jan-Mar 2012	7.46	0.16	3.63	11.25	0	11.25
4	Apr-Jun 2012	11.25	0.24	3.60	15.09	0	15.09
5	Jul-Sep 2012	15.09	0.32	3.57	18.98	0	18.98
6	Oct-Dec 2012	18.98	0.40	3.53	22.91	0	22.91
7	Jan-Mar 2013	22.91	0.49	3.50	26.90	0	26.90
8	Apr-Jun 2013	26.90	0.57	3.46	30.93	0	30.93
9	Jul-Sep 2013	30.93	0.66	3.43	35.02	0	35.02
10	Oct-Dec 2013	35.02	0.74	3.40	39.16	0	39.16
11	Jan-Mar 2014	39.16	0.83	3.36	43.35	0	43.35
12	Apr-Jun 2014	43.35	0.92	3.33	47.60	0	47.60
13	Jul-Sep 2014	47.60	1.01	3.29	51.90	0	51.90
14	Oct-Dec 2014	51.90	1.10	3.26	56.26	0	56.26
15	Jan-Mar 2015	56.26	1.20	3.22	60.68	0	60.68
16	Apr-Jun 2015	60.68	1.29	3.28	65.25	0	65.25
17	Jul-Sep 2015	65.25	1.39	3.28	69.92	0	69.92
18	Oct-Dec 2015	69.92	1.48	3.25	74.65	0	74.65
19	Jan-Mar 2016	74.65	1.59	3.21	79.45	0	79.45
20	Apr-Jun 2016	79.45	1.69	3.17	84.31	0	84.31
21	Jul-Sep 2016	84.31	1.79	3.14	89.24	0	89.24
22	Oct-Dec 2016	89.24	1.90	3.10	94.24	3.86 80.04	10.34
23	Jan-Mar 2017	10.34	0.22	3.07	13.63	13.63	0
24	Apr-Jun 2017	0	0	3.03	3.03	3.03	0
25	Jul-Sep 2017	0	0	3.00	3.00	3.00	0
26	Oct-Dec 2017	0	0	2.96	2.96	2.96	0
27	Jan-Mar 2018	0	0	2.92	2.92	2.92	0
	Total		20.07	89.37		109.44	

Source: Information furnished by BBMP

Appendix 4.2

(Reference: Paragraph 4.2/Pages 25 and 26)

Statement showing short assessment of property tax and loss of revenue

(₹ in lakh)

Year	Property tax payable [@]	Property tax demanded by BBMP	Amount paid by assessee			Short assessment by JC, Bommanahalli, BBMP	Loss of revenue
			Property tax excluding interest, penalty and SWM cess	Interest, penalty and SWM Cess	Total		
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6=4+5</i>	<i>7=2-3</i>	<i>8=2-4</i>
2010-11 (second half)	116.71	0.44	0.34	0.00	0.34	116.27	116.37
2011-12	233.41	200.70	71.06	11.91	82.97	32.71	162.35
2012-13	233.41	200.70	142.13	43.47	185.60	32.71	91.28
2013-14	233.41	200.70	179.25	0.00*	179.25	32.71	54.16
2014-15	233.41	200.70	159.39	20.61*	180.00	32.71	74.02
2015-16	233.41	200.70	142.13	61.12	203.25	32.71	91.28
2016-17	291.76 [#]	250.87	250.51	52.69	303.20	40.89	41.25
2017-18	291.76 [#]	250.87	250.51	11.35	261.86	40.89	41.25
Total	1,867.28	1,505.68	1,195.32	201.15	1,396.47	361.60	671.96

* Despite repeated reminders, BBMP did not furnish the details of interest and penalty paid by the assessee during the year 2013-14 and first half of the year 2014-15. Hence, it has been considered as 'Nil'. Interest and penalty of ₹20.61 lakh considered during the year 2014-15 pertains to the second half of the year 2014-15.

BBMP revised the property tax rates during the year 2016-17 and increase in property tax was capped to 25 per cent for non-residential properties when compared to property tax for the year 2015-16.

@ There was no consistency in BBMP's records regarding built-up area of the building. For the purpose of calculating property tax payable, built-up area (6,67,630 sq ft) as per occupancy certificate and noting of Joint Director, Town Planning, BBMP and Assistant Revenue Office, Arakere (March 2017) has been considered. In BBMP's notice (March 2017), the built-up area considered was 6,69,465 sq ft.

Source: Information furnished by Assistant Revenue Officer, Arakere and BBMP Property Tax Handbook (2008-11)

Appendix 4.3
(Reference: Paragraph 4.3/Page 27)
Statement showing details of instruments repeated and traced/untraced to bank accounts

(Amount in ₹)

Sl. No.	Instrument Number	Traced		Untraced		Total	
		Count	Sum	Count	Sum	Count	Sum
1	625144	1	11,700	44	1,39,300	45	1,51,000
2	385421			42	1,45,900	42	1,45,900
3	333180			32	1,21,700	32	1,21,700
4	333176	1	2,000	27	1,58,100	28	1,60,100
5	361334			19	59,600	19	59,600
6	905085			14	17,98,800	14	17,98,800
7	214559			13	76,800	13	76,800
8	330000			9	13,500	9	13,500
9	913510			8	73,640	8	73,640
10	500490	2	6,520	3	17,500	5	24,020
11	500496			5	35,400	5	35,400
12	9197	1	2,000	3	6,000	4	8,000
13	40081	1	10,000	3	30,000	4	40,000
14	120661	1	9,000	3	9,000	4	18,000
15	500645			4	13,000	4	13,000
16	502950	1	5,000	3	14,000	4	19,000
17	541264			4	4,800	4	4,800
18	566914	1	10,000	3	30,000	4	40,000
19	905135			4	17,000	4	17,000
20	910513			4	29,780	4	29,780
21	951423	1	6,500	3	21,000	4	27,500
22	147			3	13,500	3	13,500
23	461	2	14,800	1	2,000	3	16,800
24	464	1	5,500	2	17,000	3	22,500
25	1975	1	500	2	16,000	3	16,500
26	1976	1	2,100	2	18,000	3	20,100
27	7519			3	4,600	3	4,600
28	10256			3	8,500	3	8,500
29	14372			3	11,500	3	11,500
30	62238	1	5,500	2	11,000	3	16,500
31	62414			3	4,500	3	4,500
32	64949	1	20,000	2	40,000	3	60,000
33	87890	1	3,600	2	7,000	3	10,600
34	95234			3	4,500	3	4,500
35	101627			3	45,700	3	45,700
36	152544	1	25,500	2	51,000	3	76,500
37	188228			3	9,500	3	9,500
38	235927	1	6,200	2	12,400	3	18,600
39	269917			3	11,400	3	11,400
40	480439	1	6,000	2	15,500	3	21,500
41	502952	1	5,000	2	18,000	3	23,000
42	524501			3	17,000	3	17,000
43	524504	1	1,20,600	2	4,000	3	1,24,600
44	524506	1	1,20,600	2	12,000	3	1,32,600
45	524509			3	14,000	3	14,000
46	613510			3	4,500	3	4,500
47	621101			3	9,500	3	9,500
48	743758			3	14,000	3	14,000
49	754252			3	10,500	3	10,500
50	849859	1	10,500	2	19,900	3	30,400

Appendix 4.3 (contd.)

Sl. No.	Instrument Number	Traced		Untraced		Total	
		Count	Sum	Count	Sum	Count	Sum
51	851385	1	3,000	2	21,500	3	24,500
52	907021			3	13,500	3	13,500
53	38	2	13,500			2	13,500
54	49	1	25,000	1	25,500	2	50,500
55	119	1	10,000	1	3,500	2	13,500
56	167	1	2,000	1	2,000	2	4,000
57	169	1	2,700	1	61,000	2	63,700
58	239	1	1,900	1	2,000	2	3,900
59	326	2	15,500			2	15,500
60	431	2	23,500			2	23,500
61	735	1	6,400	1	1,500	2	7,900
62	852	2	7,500			2	7,500
63	883	2	30,000			2	30,000
64	920	1	10,000	1	10,000	2	20,000
65	1021	1	2,500	1	2,500	2	5,000
66	1439	2	10,800			2	10,800
67	1514	1	20,000	1	5,500	2	25,500
68	1593	2	41,100			2	41,100
69	1639	1	5,500	1	3,600	2	9,100
70	1652	1	5,000	1	8,200	2	13,200
71	1709	1	6,500	1	10,000	2	16,500
72	1754	1	1,000	1	1,500	2	2,500
73	1808	2	11,000			2	11,000
74	1876	2	14,500			2	14,500
75	2129			2	20,500	2	20,500
76	2314	1	10,000	1	15,000	2	25,000
77	2395	2	9,000			2	9,000
78	2846	1	3,500	1	2,500	2	6,000
79	3211			2	7,800	2	7,800
80	3215	1	5,000	1	5,540	2	10,540
81	3226	1	1,200	1	4,000	2	5,200
82	3474	2	5,000			2	5,000
83	3710	1	2,500	1	5,500	2	8,000
84	4168	1	1,00,000	1	1,500	2	1,01,500
85	4485	2	1,19,600			2	1,19,600
86	4561	2	10,500			2	10,500
87	4564	1	20,000	1	20,000	2	40,000
88	5110	2	52,000			2	52,000
89	5135			2	8,000	2	8,000
90	5490	1	56,000	1	56,000	2	1,12,000
91	5576	1	500	1	8,400	2	8,900
92	5929	2	11,500			2	11,500
93	6893	2	4,500			2	4,500
94	7342			2	4,000	2	4,000
95	7936	1	2,000	1	5,000	2	7,000
96	8591	1	20,000	1	9,500	2	29,500
97	9151	1	20,000	1	500	2	20,500
98	9552	1	5,000	1	5,500	2	10,500
99	9713	1	5,000	1	1,500	2	6,500
100	10461	2	19,500			2	19,500
101	11200	1	500	1	500	2	1,000
102	11347			2	21,000	2	21,000
103	11506	1	5,000	1	5,500	2	10,500
104	12752	1	500	1	11,600	2	12,100

Appendix 4.3 (contd.)

Sl. No.	Instrument Number	Traced		Untraced		Total	
		Count	Sum	Count	Sum	Count	Sum
105	12755	2	1,500			2	1,500
106	12803	1	10,000	1	75,200	2	85,200
107	12805	1	10,800	1	6,000	2	16,800
108	13008	1	63,000	1	63,000	2	1,26,000
109	13202	1	5,000	1	5,000	2	10,000
110	14346	2	5,000			2	5,000
111	15448	1	2,500	1	2,00,000	2	2,02,500
112	15862	1	1,000	1	20,500	2	21,500
113	16645	1	10,000	1	10,000	2	20,000
114	17114	2	12,800			2	12,800
115	17843	2	86,800			2	86,800
116	17844	2	1,19,000			2	1,19,000
117	17863	1	50,000	1	55,000	2	1,05,000
118	19626			2	1,94,000	2	1,94,000
119	19714			2	8,000	2	8,000
120	21273			2	11,000	2	11,000
121	22151	2	5,000			2	5,000
122	22256	1	30,200	1	1,000	2	31,200
123	24337	1	11,820	1	11,820	2	23,640
124	24338	1	10,000	1	10,500	2	20,500
125	24410	1	3,000	1	3,000	2	6,000
126	24497	1	1,300	1	1,300	2	2,600
127	24804	1	5,320	1	5,500	2	10,820
128	26015	2	25,000			2	25,000
129	26307	2	3,400			2	3,400
130	26882	1	10,000	1	5,000	2	15,000
131	26883	2	15,000			2	15,000
132	26884	2	10,500			2	10,500
133	33646	1	2,500	1	2,500	2	5,000
134	33692			2	7,000	2	7,000
135	35947	1	3,000	1	3,500	2	6,500
136	40183	1	3,600	1	3,600	2	7,200
137	40184	2	2,84,950			2	2,84,950
138	55608	1	10,000	1	11,000	2	21,000
139	56437	1	5,500	1	5,500	2	11,000
140	63253	1	1,000	1	1,500	2	2,500
141	67264	1	2,500	1	3,500	2	6,000
142	68351	2	21,500			2	21,500
143	80883	1	5,500	1	5,500	2	11,000
144	94784	1	1,500	1	1,500	2	3,000
145	96542			2	7,000	2	7,000
146	97138			2	3,000	2	3,000
147	102535	1	4,200	1	4,700	2	8,900
148	102968	1	5,000	1	5,000	2	10,000
149	103111	2	7,000			2	7,000
150	103217	1	3,000	1	2,000	2	5,000
151	103243	1	2,000	1	1,500	2	3,500
152	104460	1	5,500	1	5,500	2	11,000
153	104462			2	3,000	2	3,000
154	104463	1	1,000	1	1,000	2	2,000
155	104464	1	500	1	500	2	1,000
156	106159	1	5,000	1	5,000	2	10,000
157	106455	1	5,500	1	5,500	2	11,000
158	117029	1	7,500	1	7,500	2	15,000

Appendix 4.3 (contd.)

Sl. No.	Instrument Number	Traced		Untraced		Total	
		Count	Sum	Count	Sum	Count	Sum
159	117543	2	1,400			2	1,400
160	118354	2	48,200			2	48,200
161	126832			2	2,500	2	2,500
162	127382	2	16,500			2	16,500
163	127383	2	6,500			2	6,500
164	129751	1	10,000	1	5,500	2	15,500
165	129960	1	5,500	1	5,500	2	11,000
166	136167	1	7,600	1	7,600	2	15,200
167	144000	1	3,500	1	3,500	2	7,000
168	144696			2	20,000	2	20,000
169	145022			2	8,000	2	8,000
170	145089	1	5,500	1	5,500	2	11,000
171	150299			2	6,800	2	6,800
172	151516	2	12,400			2	12,400
173	152504	1	5,000	1	6,700	2	11,700
174	155068	1	50,000	1	26,800	2	76,800
175	157112	1	6,000	1	5,000	2	11,000
176	160900	1	10,000	1	10,000	2	20,000
177	171935	1	500	1	500	2	1,000
178	172464	1	3,000	1	4,400	2	7,400
179	175642			2	11,000	2	11,000
180	178042	2	5,980			2	5,980
181	178688	1	5,000	1	6,640	2	11,640
182	181518	1	2,000	1	2,500	2	4,500
183	192266	1	5,500	1	5,500	2	11,000
184	201109	1	2,000	1	4,000	2	6,000
185	203410			2	5,000	2	5,000
186	207895			2	7,000	2	7,000
187	214561			2	3,800	2	3,800
188	218771			2	4,700	2	4,700
189	243001	1	4,000	1	4,000	2	8,000
190	246546			2	9,000	2	9,000
191	250890	1	20,000	1	1,500	2	21,500
192	252766	1	5,000	1	5,000	2	10,000
193	265877	1	3,000	1	3,000	2	6,000
194	266250	1	3,000	1	5,000	2	8,000
195	268633	1	15,500	1	15,500	2	31,000
196	270250	2	4,500			2	4,500
197	270369	1	5,500	1	6,000	2	11,500
198	272164	1	6,000	1	6,000	2	12,000
199	290188	1	10,000	1	2,000	2	12,000
200	314399	1	500	1	500	2	1,000
201	318011	1	3,800	1	3,800	2	7,600
202	320640	1	20,000	1	20,000	2	40,000
203	332947	1	1,000	1	3,000	2	4,000
204	333181			2	50,500	2	50,500
205	334066	1	1,500	1	1,500	2	3,000
206	346310	1	2,000	1	2,000	2	4,000
207	351579	1	2,500	1	2,500	2	5,000
208	357615	1	2,500	1	2,500	2	5,000
209	361902	2	23,000			2	23,000
210	363526	1	48,600	1	48,600	2	97,200
211	375131			2	9,000	2	9,000
212	395704	1	11,000	1	11,000	2	22,000

Appendix 4.3 (contd.)

Sl. No.	Instrument Number	Traced		Untraced		Total	
		Count	Sum	Count	Sum	Count	Sum
213	396235	1	3,000	1	2,500	2	5,500
214	396240	1	30,000	1	1,500	2	31,500
215	396243	1	2,000	1	2,500	2	4,500
216	410494	1	6,800	1	6,800	2	13,600
217	421590	1	1,60,000	1	10,500	2	1,70,500
218	433621	1	960	1	960	2	1,920
219	457843	1	7,000	1	1,200	2	8,200
220	457854	1	5,000	1	1,500	2	6,500
221	459457	1	5,000	1	5,000	2	10,000
222	464729	1	2,400	1	3,500	2	5,900
223	479786	1	3,000	1	3,500	2	6,500
224	480401			2	7,000	2	7,000
225	481880			2	11,800	2	11,800
226	493687	1	2,500	1	2,500	2	5,000
227	500497			2	12,800	2	12,800
228	500644	1	3,000	1	15,600	2	18,600
229	500847	1	10,000	1	6,900	2	16,900
230	501566	1	5,000	1	5,000	2	10,000
231	502961	1	3,000	1	1,500	2	4,500
232	503740	1	5,500	1	5,500	2	11,000
233	506009	2	62,600			2	62,600
234	506752	1	1,500	1	1,500	2	3,000
235	508431	1	1,320	1	1,320	2	2,640
236	523538	1	4,33,200	1	10,000	2	4,43,200
237	524502	1	48,200	1	10,000	2	58,200
238	524503	1	84,400	1	8,800	2	93,200
239	524508			2	12,000	2	12,000
240	524518			2	41,700	2	41,700
241	541268			2	9,000	2	9,000
242	546545			2	17,900	2	17,900
243	584681			2	23,000	2	23,000
244	595191	1	2,500	1	2,500	2	5,000
245	601629	1	10,000	1	10,000	2	20,000
246	611706	1	5,000	1	5,000	2	10,000
247	612311	1	5,000	1	3,500	2	8,500
248	612324	1	10,000	1	10,000	2	20,000
249	613517			2	4,900	2	4,900
250	613719			2	5,000	2	5,000
251	623917			2	21,000	2	21,000
252	627081	1	10,500	1	10,500	2	21,000
253	628828			2	17,200	2	17,200
254	629476	1	1,000	1	1,000	2	2,000
255	629499	1	26,500	1	26,500	2	53,000
256	644267			2	1,900	2	1,900
257	652874	1	14,500	1	14,500	2	29,000
258	654645			2	10,100	2	10,100
259	654654			2	7,000	2	7,000
260	654687			2	4,000	2	4,000
261	656454			2	2,500	2	2,500
262	656464			2	3,080	2	3,080
263	671052			2	3,000	2	3,000
264	676123	1	15,000	1	15,500	2	30,500
265	681118	1	3,500	1	1,500	2	5,000
266	687885	1	10,000	1	10,000	2	20,000

Appendix 4.3 (concl.)

Sl. No.	Instrument Number	Traced		Untraced		Total	
		Count	Sum	Count	Sum	Count	Sum
267	691051			2	2,000	2	2,000
268	715632			2	11,000	2	11,000
269	717626			2	8,200	2	8,200
270	720506	1	1,000	1	1,000	2	2,000
271	720899	2	60,000			2	60,000
272	720926	1	1,000	1	1,500	2	2,500
273	737607	1	2,100	1	2,100	2	4,200
274	739137	1	30,000	1	30,000	2	60,000
275	760921	2	39,200			2	39,200
276	767001	1	1,000	1	1,000	2	2,000
277	773777	1	590	1	590	2	1,180
278	775310	1	10,000	1	9,900	2	19,900
279	788980	2	25,000			2	25,000
280	788981	2	68,600			2	68,600
281	814819			2	4,000	2	4,000
282	815797	1	5,000	1	5,000	2	10,000
283	819081	1	10,100	1	8,780	2	18,880
284	828089	1	49,800	1	49,800	2	99,600
285	830719	1	1,000	1	1,000	2	2,000
286	839063	1	4,000	1	5,120	2	9,120
287	842036	1	10,000	1	10,000	2	20,000
288	847220			2	6,500	2	6,500
289	849857			2	15,000	2	15,000
290	853637	1	19,900	1	2,800	2	22,700
291	864733	2	33,125			2	33,125
292	867378	1	15,000	1	2,500	2	17,500
293	878842	1	3,000	1	3,500	2	6,500
294	890275			2	3,000	2	3,000
295	895212	1	1,000	1	1,500	2	2,500
296	900721			2	14,000	2	14,000
297	905136			2	7,000	2	7,000
298	905137			2	37,000	2	37,000
299	906114	1	2,000	1	13,700	2	15,700
300	906116	1	2,000	1	10,500	2	12,500
301	907001			2	12,000	2	12,000
302	913151			2	60,700	2	60,700
303	913153			2	78,900	2	78,900
304	913710			2	45,700	2	45,700
305	915105			2	3,600	2	3,600
306	917513			2	6,000	2	6,000
307	936787	1	3,000	1	3,500	2	6,500
308	946842	2	18,500			2	18,500
309	956149	1	5,000	1	5,000	2	10,000
310	964282	1	85,000	1	85,000	2	1,70,000
311	969473			2	4,000	2	4,000
312	985965			2	9,800	2	9,800
313	986453			2	5,000	2	5,000
314	986532			2	7,800	2	7,800
315	986545			2	16,300	2	16,300
316	986548			2	4,700	2	4,700
Total (Repeated)		270	39,71,785	611	58,44,870	881	98,16,655
Not repeated		7,121	8,59,42,923	2,071	3,17,24,723	9,192	11,76,67,646
Grand Total		7,391	8,99,14,708	2,682	3,75,69,593	10,073	12,74,84,301

Source: Information furnished by BBMP/banks and compiled by Audit

Appendix 4.4

(Reference: Paragraph 4.4/Page 30)

a) Statement showing avoidable excess payment due to non-reduction of contract demand

Name of the ULBs	HT installation (RR No.)	Month wise electricity bills	Contract Demand (in KVA)	Actual recorded demand (in KVA)		Billing demand (in KVA)		Demand charges paid (₹ in lakh)	Demand charges payable on actual recorded demand (₹ in lakh)	Avoidable payment (₹ in lakh)
				Range	Total	75% of Contract Demand	Total			
CC, Kalaburagi	SDBHT-2	April 2015 to Jan 2018	1,750	825 to 1,350 (51%)	30,525.00	1,313.00	42,016.00	58.29	41.14	17.15
	UDRHT-8	April 2015 to Jan 2018	351	20 to 360# (14%)	1,800.00	263.25	6,318.00	11.25	2.69	8.56
TMC, Karkala	HT-73	April 2015 to Jul 2017	80	45 to 81 (61%)	1,382.00	60.00	1,680.00	3.21	2.59	0.62
TMC, Malavalli	MHT-128	April 2015 to Jul 2017	82	0 to 57 (3%)	319.00	61.50	1,537.50	3.28	0.62	2.65
CMC, Ramanagara	RMGHT-41	April 2015 to Feb 2018	210	0 to 0	0	157.50	5,512.50	10.49	0.00	10.49
Total										39.47

one bill (8/2015) shown actual recorded demand more than the contract demand.

b) Statement showing avoidable excess payment for failure to increase the contract demand

Name of the ULB	HT installation (RR No.)	Month wise electricity bills	Contract Demand (in KVA)	Actual recorded demand (in KVA)		Units in excess of contract demand (in KVA)		Demand charges paid (₹ in lakh)	Demand charges payable (₹ in lakh)	Avoidable payment (₹ in lakh)
				Range	Total	Range	Total			
TMC, Harapanahalli	HTHW-2	April 2015 to Jul 2017	200	244 to 270	5,572.00	44 to 70	1,172.00	12.44	10.28	2.16

Source: Electricity bills made available by CC, CMC and TMCs

Appendix 4.5

(Reference: Paragraph 4.4/Page 30)

Statement showing power factor surcharge levied by the Electricity Supply Companies on the ULBs for the period from 2015-16 to 2017-18

(Amount in ₹)

Sl. No.	Name of the ULBs	Name of the Installation	Years			Total
			2015-16	2016-17	2017-18	
1	CC Kalaburagi	SDBHT-2	9,23,346.00	6,44,323.50	0.00	15,67,669.50
		GHTP-8	93,583.80	7,14,576.90	3,75,210.90	11,83,371.60
		UDRHT-8	34,415.40	39,730.80	35,335.80	1,09,482.00
Total (CC, Kalaburagi)			10,51,345.20	13,98,631.20	4,10,546.70	28,60,523.10
2	CMC Ramanagara	RMGHT-41	6,148.68	8,641.26	57,238.56	72,028.50
3	TMC Harapanahalli	HTHW-1	1,25,925.00	1,73,237.78	68,922.90	3,68,085.68
		HTHW-2	3,12,184.00	2,92,521.60	71,851.08	6,76,556.68
		HTHW-3	3,19,343.00	2,12,550.44	98,386.80	6,30,280.24
Total (TMC, Harapanahalli)			7,57,452.00	6,78,309.82	2,39,160.78	16,74,922.60
4	TMC Karkala	HT- 14	80,884.96	93,296.45	61,564.05	2,35,745.46
		HT- 73	50,504.43	41,272.23	11,003.67	1,02,780.33
Total (TMC, Karkala)			1,31,389.39	1,34,568.68	72,567.72	3,38,525.79
5	TMC Malavalli	MHT-128	1,920.75	13,333.65	9,401.55	24,655.95
		MHT-16	79,564.86	56,537.46	28,041.81	1,64,144.13
		MHT-15	78,303.90	70,611.72	46,743.59	1,95,659.21
Total (TMC, Malavalli)			1,59,789.51	1,40,482.83	84,186.95	3,84,459.29
Grand Total			21,06,124.78	23,60,633.79	8,63,700.71	53,30,459.28

Source: Electricity bills made available by CC, CMC and TMCs

Appendix 4.6

(Reference: Paragraph 4.5/Page 31)

Statement showing loss of revenue due to non-recovery of additional ground rent

Sl. No.	Name of the Developer/ Licence Plan (LP) No./ (Rate of Ground rent)	Total built up area (in sqm)	Date of Plan sanction	Date of expiry of Plan sanction	Date of completion	Number of days for which additional ground rent was leviable / (Rate per sqm per annum)	Ground rent not recovered (₹ in lakh)
1.	M/s Mckinley Ventures, LP No. 122/2009-10/ (₹40 per sqm)	8,197.25	31.03.10	30.03.12	21.04.14	752 days (₹20)	3.38
2.	K. Shalini and Pravalika, LP No. 130/2010-11/ (₹40 per sqm)	22,252.39	06.07.11	05.07.13	03.03.14	241 days (₹20)	2.94
3.	M/s DSR Constructions, GPA Holder M/s. Sri. Mithra Builders and Developers, LP No. 115/2011-12/ (₹40 per sqm)	15,689.93	26.12.12	25.12.14	28.04.15	124 days (₹20)	1.07
4.	Smt. Muniyamma, GPA Holder M/s. Mayur Signature, LP No. 278/2011-12/ (₹40 per sqm)	11,292.07	29.09.12	28.09.14	02.03.15	155 days (₹20)	0.96
5.	M/s. Samhitha Constructions LP No. 36/2010-11/ (₹40 per sqm)	58,393.07	20.05.10	19.05.12	06.08.14	809 days (₹20)	25.88
6.	M/s. Durga Projects, LP No. 40/2012-13 (₹100 per sqm)	2,754.38	17.05.12	16.05.14	08.01.16	602 days (₹50)	2.27
Total							36.50

Note: Calculations are done on pro-rata basis.

Source: Records furnished by ADTP, Mahadevapura Zone, BBMP