Office of the Joint Director,
Local Audit Circle, 4th Floor,
TTMC Building, 'A' Block,
BMTC, Shanthinagar,
Bangalore-560027

Emblem
Government of Karnataka

(Karnataka State Audit and Accounts Department)

No. Stha.Le.Pa.Va.Bem/Lepa.Varadi/2024-25/679 Dt: 19-12-2024

The Member Secretary
Bangalore Mysore Infrastructure Planning Authority,
Office of the Director of Town Planning,
2nd Floor, No.5, Loop Line, Race Course Road,
Near Gandhi Circle, Bangalore-560009

Sir,

Subject : Sending of Audit Report for the year 2023-24-reg.

****

With reference to the above subject, the audit for the year 2023-24 of your office was conducted and the detailed Audit Report has been sent, enclosing to this letter. It is requested to send a suitable and justifiable compliance reply along with supplementary documents within three months from the date of reaching of this report. Acknowledgement shall be sent for having received the report.

Yours Sincerely
Sd/-
Joint Director
Local Audit Circle
Bangalore

Copy :

1) The Commissioner, Bangalore Metropolitan Area Development Planning Authority, Ali Aksar Road, Bangalore.
2) The Secretary, Urban Development Department, 4th Floor, Vikasa Soudha, Bangalore-560001.
3) The Additional Director, Karnataka State Audit and Accounts Department, Bangalore.
4) The Planning Director, Town Planning Multistoried Building, Ground Floor, Dr.Ambedkar Veedhi, Gate No.4, Bangalore-560001
5) Office Copy

Details of the major lapses and objections and recovery observed in the Audit for the year 2023-24 of the Bangalore Mysore Infrastructure Corridor Area Planning Authority, Bangalore. (In Rupees)

Sl. No.	Para No.	Details	Objected Amount	Recovery Amount
1	6	Non filing of compliance report to the Audit Reports for the previous year	-	-
2	10	Obtaining approval of budget for the year 2023-24	-	-
3	17	Regarding submitting Annual Accounts in time	-	-
4	18	Regarding submitting of Administrative annual report within the prescribed period	-	-
5	29	Regarding remitting subscription at 5% of the fees collected, to the Karnataka Town Planning Board, in the form of fees	--	
6	30	Taking action to pay cess amount to the Government	8224341.00	
7	31	Non remitting of GST for office building rent	--	53976.00
8	41	Making payment of bill without deducting the GST in the salary bills of the outsourced employees	--	13818.00
9	43	Remitting of the amount collected under the right to information act to the concerned Head of Account	11774.00	
7	43	Taking action to pay audit fee	---	-
		Total	**8236115.00**	**67794.00**

Sd/-
Joint Director
Local Audit Circle,
Bangalore

Audit Report for the year 2023-24 of the Bangalore Mysore Infrastructure Corridor Area Planning Authority

Part I

1. Introduction

As per Karnataka Town and Country Planning Act No.11 it came to effect and the Authority came into existence on 05-10-1999 as per the abovesaid Act. The main objective of this is to give sanction to the layout and building plans of Industrial, Commercial and Residential purpose also for change of Land Use.

The jurisdiction of the BMICAPA consists of 701.01Sq.Km Area of Bangalore, Ramanagara, Mandya and Mysore Districts. It includes 111 km Expressway, 43 km ring road, 9.1km Link road and 3.1 km elevated road. It includes totally 140 Revenue villages and 54 partial villages and Maddur Town (CMC), Srirangapatna Taluk of Mandya Dist.

As per Section 68 c(2) of the Karnataka Town and Country Planning Act, 1961 and Rule 23(1) of the Karnataka Planning Authorities Rules, 1965 the Audit for the year 2023-24 of the BMICAPA Planning Authority was undertaken and report has been released. The present year Audit period was from 01-04-2023 to 31-03-2024. The details of the major lapses and objections and recovery amounts have been explained parawise in the audit report. It is instructed to submit a suitable compliance report to them within the prescribed period with the opinion of the competent authority.

2. **Regarding Commencement of the work of the Bangalore Mysore Infrastructure Corridor Area Planning Authority**

The Government has accorded its approval to M/s NICE Company to take up Expressway Projects between Bangalore Mysore, the Government being convinced that development may take place adjacent to the alignment of the said road of this Expressway, with a view that the said developments shall take place in a planned manner, for the Bangalore Mysore Infrastructure Corridor Area, as per Section 4(A) of the Karnataka Town and Country Planning Act, 1961 in Government Notification No.Na.Aa.E.377 MIB98, Dt 13-07-1999, has declared this local planning area of this planning authority and as per Section 4(c) of Town and Country Planning Act, 1961 Government Notification No.Na.Aa.E.377 MIB 98 Dt: 05-10-1999 the Government has constituted Planning Authority. Revising the Local Planning Area, the Government issued Notification in Government Order No.130 Bem.Roo.Pra.2001 Dt: 30-11-2001,the Total Area of this is 701.01 Sq.Km. This Area consists of 140 whole revenue villages 54 partial villages and Maddur Town. Apart from this, plan includes 111 Km express way from Bangalore – Mysore, 41Km peripheral road, 9.1 Km Link Road, 3.1 Km long elevated road,16 interchanges and formation of 05 New Townships. As per Government Notification No. UDD/75/Bem.Roo.Pra.2003, Dt: 12-02-2004 the mega project has been accorded approval from the Government for the jurisdiction of the BMICAPA. For any change of land use and development of any area within the project area, the permission of the Planning Authority has to be obtained compulsorily.

(i) Administrative Constitution

Including the chairman of the BMICAPA, Member Secretary , Five Local Bodies Representatives and Representatives of the different department of the state government, consists of totally 14 members and as per Section 4(C), 3(iv) of the KTCP Act,1961 the Government has power to appoint three non official members to the Authority.

Sl No.	Post	Name	Details of the Government Order and Date
1	Chairman	Additional Chief Secretary to the Government, Urban Development Department, Bangalore	Government Notification No.: Na.A.E.95:M.S.I:2022(E), Dt 17-08-2022
		Sri Raghunandan Ramanna	Government Notification No: Na.A.E.36:M.S.I:2024(E), Dt 29-02-2024
2	Member	Additional Chief Secretary to the Government, Urban Development Department, Bangalore	Government Notification No.Na.Aa.E.78My.Aa.Pra. 2022 (E) Dt 22-02-2022
		Secretary to the Government, Urban Development Department, Bangalore	Government Notification No.Na.Aa.E.05.Bem. Roo.Pra. 2008 Dt 12-11-2008

3	Member	Principal Secretary to the Government, Revenue Department, Bangalore	Government Notification No. Na.Aa. E 05. Bem.Roo.Pra.2008 Dt 12-11-2008
4	Member	Additional Chief Secretary to the Government, Public Works, Port and Inland Water Transport Department, Bangalore	Government Notification No.Na.Aa.E.05 Bem.Roo. Pra 2008, Dt 12-11-2008
5	Member	Metropolitan Commissioner, Bangalore Metropolitan Area Development Authority, Bangalore	Government Notification No. Na.Aa. E 05. Bem.Roo.Pra.2008 Dt 12-11-2008
6	Member	Director, Town and Country Planning Department, Bangalore	Government Notification No. Na.Aa. E 05. Bem.Roo.Pra.2008 Dt 12-11-2008
7	Member	Chief Executive Officer cum Executive member, KIADB, Bangalore	Government Notification No. Na.Aa. E 05. Bem.Roo.Pra.2008 Dt 12-11-2008
8	Member (Local Body Representative)	Ramanagara Municipal Commissioner, Ramanagara, Ramanagara District	Government Notification No. Na.Aa. E 05. Bem.Roo.Pra.2008 Dt 12-11-2008

9	Member, (Local Body Representative)	Chief Executive Officer Zilla Panchayat, Bangalore Urban District, Bangalore	Government Notification No. Na.Aa.E 05. Bem.Roo.Pra.2008 Dt 12-11-2008
10	Member, (Local Body Representative)	Chief Executive Officer, Zilla Panchayat, Ramangara District, Ramanagara	Government Notification No. Na.Aa.E 05. Bem.Roo.Pra.2008 Dt 12-11-2008
11	Member, (Local Body Representative)	Chief Executive Officer, Zilla Panchayat, Mandya	Government Notification No. Na.Aa. E 05. Bem.Roo.Pra.2008 Dt 12-11-2008
12	Member, (Local Body Representative)	Chief Executive Officer, Zilla Panchayat, Mysore	Government Notification No. Na.Aa. E 05. Bem.Roo.Pra.2008 Dt 12-11-2008
13	Member	Joint Director, Town and Country Planning, Head Office, Bangalore	Government Notification No. Na.Aa.E 05.Bem.Roo.Pra.2008 Dt 12-11-2008
14	Member Secretary	Additional Director of Town and Country Planning, BMICAPA, Bangalore	Government Notification No. Na.Aa.E157.Na.Yo.Se.2008 Dt 13-11-2008

	Special Invites
1	Special Secretary to the Government, Law, Justice and Human Rights Department, Bangalore
2	Additional Chief Secretary to the Government, Commerce and Industries Department, Government of Karnataka, Vikasa soudha.
3	Chief Engineer, Communication and Buildings(South) Public Works, Port and Inland Water Transport Department, Bangalore
4	Member Secretary, Karnataka State Pollution Control Board, Bangalore
5	Co-ordinating officer, BMICP, Public Works, Port and Inland Water Transport Department, Bangalore

3. Details of the Activities and Duties

The Authority is functioning under the Town and Country Planning Act, 1961 and accordingly perform the following activities.

(A) Preparation of Master Plan for the local planning area under the Karnataka Town and Country Planning Act.

(B) As per the Master Plan and Zonal Regulations, controlling the development/growth in the Local Planning Area, this includes according approval for the building construction, land development also.

(C) As per the Master plan and Zonal Regulations, giving Technical opinion to the Revenue Department for Agricultural Land Conversions.

(D) Implementing Master Plan proposals through Town Planning Schemes in Local Planning Area.

(E) Land Acquisition of Areas (park) proposed in the Master Plan for the purpose of development of the Planning Area.

(F) According technical approval under the act for the Layout and Building plans, on the request of the land owner's for converted lands under the jurisdiction of the Local Planning Area of the Authority.

(1) Models followed in the performance

The BMICAPA performing its functions under the Karnataka Town and Country Planning Act, 1961. The BMICAP performs its functions as per the Master Plan and Zonal Regulations approved by the Government, the provisions under various Act, Government Orders, Circulars and the directions /guidelines issued by the Government from time to time.

(2) The details of procedure and supervision and responsibility followed in taking decisions.

The technical case workers of the office viz. Town Planner and Assistant Town Planner examine the proposals received from the public and various offices and present the subject with file through the Assistant Director of Town and Country Planning. Thereafter, the Assistant Director, Deputy Director and Joint Director respectively examine regarding the proposal at their level and place the file for suitable orders before the head of the office, Member Secretary. The Member Secretary will examine the proposals as per provision of the Act and as delegated

by the Authority, then take action in respect of approval to such cases in accordance with law and dispose. If these files which are as per the Act has to be placed for the decision of the authority, by placing such files before Authority, along with the decision of meeting of the authority, as per provision of the Act and Rules, action will be taken in such cases.

(3) Preparation of Master Plan

The Master Plan prepared for BMICAPA, for the Local Planning Area the Government has accorded its final approval in Government Order No.Na.Aa.E.75.Bem.Roo.Pra2003, Bangalore Dt 12-02-2004 and as per Section 13(4) of the KTCP Act and Rule 33 of the Planning Authorities Rules 1965, has been published in the Gazette on 07-10-2004.

In subject No.12.6 of the 12 Annual General Body Meeting of the Authority held on 27-05-2006, it was decided to revise the Master Plan. Accordingly, adopting the latest developments, along with the QB Data and necessary documents obtained from NRSC, Hyderabad, the work of revising the Master Plan has been entrusted to M/s CURIPe Company. On the basis of the said information, the M/s CURIPe Company has prepared the Base map for the Planning Area of the Authority and has been submitted. Regarding as to whether the harmonizing of link, peripheral road and expressway in the said Base map is correct, has been given to the Public Works Department for verification. As per the decision of the 28th General Meeting held on 21-01-2011, is subject to the verification of the quality of the Base map and its accuracy.

Regarding finalization of the Base map submitted for verification on 25.02.2011, the Public Works Department was required to furnish details of the extent of the complete lands coming under the BMIC Project, the details of Survey number, boundaries, the plan prepared at 1:5000 measurement identifying the villages, the plan showing the link road, peripheral road, expressway, township, interchanger, toll plaza etc. details (including details of the Survey Number) which are part of the proposed scheme in the entire extent and the lands given to M/s NICE company adjacent to link road and peripheral road is given for what purpose and information plan as to what purpose could be used, and the details of survey numbers of lands and villages coming under the township, till now not received.

20 years have lapsed after preparing the Master Plan and the information required for revision has not been received from the Public Works Department and hence, a letter was written to the Urban Development Department to give direction to convene a meeting including Public Works Department, KIADB and to furnish the details of the required plan of road alignment for the Master Plan without any delay from the KIADB, Public Works Department, the Government has informed that regarding alignment of BMIC Scheme, the House Committee is enquiring and after receipt of the report of the said committee the proposal will be examined. In the meanwhile, a meeting was held presided over by the Additional Chief Secretary of the Urban Development Department on 24-09-2016 and as per the decision of the meeting, as per the present development and frame work agreement, the

road circulation has to be given by the Public Works Department to the Bangalore Mysore Infrastructure Corridor Area Planning Authority. In this regard a letter has been written to the Public Works Department also from this office. But till now as per the decision of the meeting no information has been received from the Public Works Department. Hence, till now the Base map has not been finalized.

Regarding this same subject has been discussed in Subject No.20 of the 62nd meeting of the Authority on 01-02-2019.

The meeting noted the fact of delay in the Revision Work of Master Plan as the information has not been received till now from the Public Works Department and Inland Water Transport Department regarding complete details of the presently developed peripheral road and link road and complete expressway road, circulation and BMIC Project. As per the Agreement entered into with M/s CURIPeCompany on 19-08-2009, the preparation of Master Plan should have been ended by 25-02-2011.

Further, the meeting opinioned that till date regarding BMICP Scheme the information has not been received from the Public Works, Port and Inland Water Transport Department, it is impossible to continue the Revision Work of the Master Plan and it is appropriate to stall the revision work of the Master Plan and it is appropriate to continue the Revision work of the Master Plan after receipt of information from the Public Works, Port and Inland Water Transport Department regarding road alignment.

As per the Agreement entered into with M/s CURIP ecompany on 19-08-2009, the preparation of Master Plan should have ended by 25-02-2011. But as there is delay in the revision work of the Master Plan for the reasons stated above and there is necessity to collect the information by preparing the Base map afresh in respect of the Master Plan, the meeting also opinioned that it is appropriate to cancel the agreement entered into with M/s CURIPe Company on 19-08-2009.

It was unanimously decided in the meeting, to bring the abovesaid opinions of the meeting of the Authority to the notice of the Government and it is appropriate to cancel the Agreement entered into with the M/s CURIPe Company on 19-08-2009 in respect of the revision of the Master Plan, to write a letter to the Government and obtain suitable order and cancel.

As per the decision of the meeting of the Authority, bringing the abovesaid points to the kind perusal of the Government and as it is not possible to continue regarding Revision of the Master Plan in the context of the abovesaid points, a proposal has been submitted to the Government on 07-03-2019 to issue suitable order regarding cancellation of the agreement entered into with M/s CURIPe company by the authority, as per the decision of the meeting.

An Additional Subject No.IX(6) of the 64th General Meeting of the Authority held on 20-01-2020 was discussed in detail of all the points tabled in the meeting regarding revision of Master Plan, finally approved by the Government on 12-02-2004, as the plan period of the Master Plan

end by 2022, an unanimous decision was taken in the meeting directing the Member Secretary to commence the process of preparing revision of GIS based Master Plan.

As per the decision of the 64th General Meeting, as the revision work has to be under taken through an expert contractor, for getting outsourcing, tender process has to be commenced. But as there is no suitable orders the Authority cannot cancel the agreement entered into with M/s CURIPe Company in the past and hence the Authority is not able to commence New Tender Process. Hence, regarding cancelling the agreement entered into with M/s CURIPe, for suitable order, a letter has been written to the Principal Secretary to the Government, Urban Development Department on 22-05-2020.

Thereafter, in the Government Letter No.Na.Aa.E114 My. Aa. Pra. 2019 (E-file) Dt. 05-09-2020, it is stated that in the proceedings of the meeting held presided over by the Secretary to the Government, Urban Development Department on 16-06-2020, it was opined that by examining legal point it is appropriate for the authority to take action for cancellation of agreement as per the provisions of the Contract Agreement entered into with M/s CURIPe Company.

As per the opinion of the Government, to take action regarding cancellation of the Contract Agreement entered into with M/s CURIPeCompany, a letter was written on 30-09-2020 to the said company to submit its opinion, if any. Thereafter M/s CURIPe company has stated that regarding the alignment for the preparation of the Master

Plan was not given and hence, the scheme could not be completed and have stated that if road alignment is provided, the proposal will be continued and the scheme will be completed or if instructed to prepare Master Plan by adopting Road alignment in the ODP, will complete the Master Plan. The said points have been brought to the notice of the Government on 18-11-2020.

4. Details of Audit Team

Name of the Organization	Bangalore Mysore Infrastructure Corridor Area Planning Authority, Bangalore
Name of the Auditor	1 Sri Suresh M. Audit Superintendent 2.Sri Gururaj Auditor
Commencement date of the Audit	19-06-2024
Conclusion date of the Audit	26-06-2024
Human days utilized	10 Single Man days
Name of the reviewing officer of the Draft Report	Sri Nagaraja Shiregar, Additional Director,
Date of Review	30-11-2024

5. Details of the Management of the Authority.

The details of the management of the Authority for the year 2023-24.

Sl No.	Designation	Name	Date	
			From	To
1	Additional Director, Town and Country Planning and Member Secretary	Sri S.L. Rajanna Sri Laxmikanth S. Pawar	01-04-2023 13.03.2024	12-03-2024 31.03.2024

2	Joint Director, Town and Country Planning	Sri Manjappa	01-04-2023	31-03-2024
3	Deputy Director, Town and Country Planning	Sri Shivaramu K.P. Sri Lasuma Naik C	01-04-2023 01.04.2023	21.02.2024 31-03-2024
4	Assistant Director, Town and Country Planning	Smt Bavitha R.B Smt O.Janaki Smt Arundathi M.V. Sri Shivaprasad V	01-04-2023 01.04.2023 04-02-2023 28.07.2023	31-03-2024 31-03-2024 27.07.2024 31.03.2024
5	Town Planner, Town and Country Planning	Kum. Suma K Kum. Ramya B.A.	01-04-2023 01.04.2023	31-03-2024 31-03-2024
6	Assistant Town Planner, Town and Country Planning	-	-	-
7	Case Worker First Division Assistant Accounts Superintendent	Sri Manjula B Sri Shivanna	01-04-2023 01-04-2023	31-03-2024 31-03-2024

6. <u>Action taken to submit Compliance Reports to the Audit Reports of the previous years</u>

For the previous year's Audit Reports as per Rules, Audit Minute Register maintained and the true copy of the Audit Report was recorded in the said Register and parawise replies were prepared and obtained the approval of the authority and by letter No.BMICAPA/Le.Pa.Va/2023-24, Dt: 10-03-2024 submitted to the competent authority with supplementary documents. As compliance report has not been submitted with opinion of the competent authority, further action could be taken to submit compliance report with the opinion of the said authority.

		Objections and Recovery				Clearance				Balance			
Sl. No.	**Years**	**Sl. No.**	**Objected Amount**	**Sl. No.**	**Recovery Amount**	**Sl. No.**	**Objected Amount**	**Sl. No.**	**Recovery Amount**	**Sl. No.**	**Objected Amount**	**Sl. No.**	**Recovery Amount**
1	1999-2000 To 2007-08	-	0	4	45727	-	-	-	-	-	-	4	45727
2	2008-2009	1	134832	4	13739	-	-	-	-	1	134832	4	13739
3	2009-2010		14299929	-	44395	-	-	-	-	-	14299929	-	44395
4	2010-2011	-	0	2	17756	-	-	-	-	-	-	2	17756
5	2011-12	--	0	1	513	--	-	-	-	-	-	1	513
6	2013-14 & 2014-15	3	20405608	2	767449	-	-	-	-	3	20405608	2	767449
7	2015-16	5	19591904	2	312336	-	-	-	-	5	19591904	2	312336
8	2016-17	2	763397305	1	1950	--	-	-	-	2	763397305	1	1950
9	2017-18	9	322282923	1	417046					9	322282923	1	417046
10	2018-19	3	162052983	1	258001	-	-	-	-	3	162052983	1	258001
11	2019-20	4	292992450	0	0	--	-	-	-	4	292992450	0	0
12	2020-21	2	805468	1	52606	-	--	-	-	2	805468	1	52606
13	2021-22	3	7369015	1	6480	-	-	-	-	3	7369015	1	6480
14	2022-23	3	14991559	0	-	-	-	-	-	3	14991559	0	-
	Total Rs.	**35**	**1618323976**	**20**	**1937998**	--	-	-	-	**35**	**1603889215**	**20**	**1937998**

7. Minute Register

Audit Minute Register has not been maintained and produced for verification. It is instructed to maintain the Register Compulsorily and produce the same for the next audit. In the Register details of Audit Report of every year shall be recorded and shall record compliance reply and for clearance of paras has

to be submitted to the competent authority. It is instructed to take suitable action in this regard.

8. Meetings of the Authority

During this year totally 04 meetings were held and decision is taken in 153 subjects and the details of the said meetings are as hereunder:

Date of the Meeting	Meeting Number
10-07-2023	77
22-11-2023	78
19-02-2024	79
15-03-2024	80

9. Present Year Audit

<table>
<tr><td>1</td><td>Cash on hand balance</td><td>On the date of commencement of Audit i.e., 19-06-2024: Rs32/-
<table>
<tr><td>Rs100x0</td><td>0</td></tr>
<tr><td>Rs 20x1</td><td>20</td></tr>
<tr><td>Rs 10x1</td><td>10</td></tr>
<tr><td>Rs Coins</td><td>2</td></tr>
<tr><td>Total Rs</td><td>32</td></tr>
</table>
</td></tr>
<tr><td>2</td><td>Postal Stamps</td><td>On the date of commencement of Audit i.e. on 19-06-2024Rs2144/- value Postal Stamps are there and tallies. The details are as hereunder
<table>
<tr><th>Face value of the postal stamps</th><th>Amount</th></tr>
<tr><td>Opening balance</td><td>06</td></tr>
</table>
</td></tr>
</table>

			Received	10000
			Total	10006
			Expenditure	7862
			Closing balance	**2144**
3	**Receipt Books**	On the date of Audit i.e., 19-06-2024 on verification of Receipt Stock Register totally 09 receipt books are in Stock and Receipt Books No.30 to 36 tallies with the Final Balance of Stock Book.		
4	**Akrama Sakrama Application Forms**	On the date of the Audit i.e., 19-06-2024 the Akrama Sakrama application form were physically verified, total application no.(0136202 to 0136300) 99 forms are there and tallies with the final balance of Stock Book.		
5	**Investments**	On the date of commencement of Audit i.e., 19-06-2024, it is found an investment of Rs.45,00,00,000/- for the year 2023-24. Investments bonds invested are physically verified.		

		BANK	FDR NO	DATE OF INVESTMENT	DEPOSIT AMOUNT	MATURITY DATE	MATURITY AMOUNT
6	**FDR Investment Amount**	CANARA BANK	A/c No.140109069147	5/8/2023	20,00,00,000	05-08-24	215744541
		CANARA BANK	A/c No.140129731964	24/01/2024	10,00,00,000	24-01-25	107978157
		CANARA BANK	A/c No.140129731992	24/01/2024	15,00,00,000	24-01-25	161967237
				Total	45,00,00,000		485689935

10.Approved Budget for the year 2023-24

As per Rule 22 of the Karnataka Planning Authorities Rules 1965, the Budget for ensuing financial year has to prepared in 6 copies in the prescribed Annexure-4 and has to be submitted for the approval of the Government within January month. It is found that Approval for the Budget for the year 2023-24 has been obtained on 09-02-2023 in the 71

General Body Meeting and submitted to the Government. But the approval of the Government has not been received to the Authority.

	Expected		Total Expected	Actuals
	Ordinary Section	**Capital Section**		
Initial balance at 1-4-2023	**7973450.00**	**-6510627.00**	**1462823.00**	**41254743.00**
Remittance in 2023-24	124863948.00	366000000.00	490863948.00	480034399.00
Total Rs	**132837398.00**	**359489373.00**	**492326771.00**	**521289142.00**
Expenditure in 2023-2024	195550000.00	315000000.00	510550000.00	485633466.00
Closing Balance as on 31-3-2024	**-62712602.00**	**44489373.00**	**-18223229.00**	**35655676.00**

When observed the statistics of expected ordinary section and capital section as above, the details on what yardstick the budget is prepared is not known. There is difference between the actual budget and the expected budget. Explanation shall be furnished in this regard. Further in future while preparing the budget action shall be taken to take the average of the income and expenditure for the previous three years, shall be taken into account and prepare. The details of budget for the year 2023-24 is enclosed at **Annexure-01.**

11. <u>Details of Bank Account</u>

The authority has opened totally 06 Accounts in SBI, multistoried building, Bangalore and the details are as hereunder.

Sl.No	Details of Account	Bank	Account Number
1	Betterment fee and General Account	S.B.I.	54034600702
2	The Account pertaining to the Tank Conservation fee	S.B.I	64212820608
3	The Account pertaining to the Slum Clearance fee	S.B.I.	64212820472
4	The Account pertaining to the Akrama Sakrama	S.B.I	64025267109
5	The Account pertaining to the Park Fee	S.B.I.	38337941831
6	The Account pertaining to TDR fees	S.B.I.	377387637

PART -2

12. Account wise Financial Details

A) <u>Betterment Fee and other Account</u>

The betterment fee and other Account has been opened in SBI, Multistoried building branch and transaction is being done in A/c No.54034600702 and the details are as hereunder.

Opening balance as on 1-04-2023	25809907.00
Receipts for the year 2023-24	64966430.00
Interest/FDR Maturity	390841978.00
Transfer	2500610.00
Total	**484118925.00**

Total Expenditure as on 31-3-2024	452985999.00
Closing balance as per cash book as on 31-03-2024	31132926.00
Closing balance Final balance as on 31-03-2024(pass book)	29894522.00
Difference	**1238404.00**

The reason for difference is that the cheques were not encashed.

B) Tank Conservation Fee Account

The Tank Conservation Account in SBI, Multistoried building branch bearing No.64212820608 was opened newly on 06-02-2017 and transaction is being done and the details of which are as hereunder.

Opening balance as on 1-04-2023	13,808,020.00
Receipts for the year 2023-24	15,898,450.00
Interest/FDR Maturity	489,974.00
Total	**30,196,444.00**
Total Expenditure as on 31-03-2024	27,500,000.00
Closing balance as per cash book as on 31-03-2024	2,696,444.00
Closing balance as on 31-03-2024 (pass book)	2,089,344.00
Difference	**607,100.00**

C) The Slum Clearance Fee Account

Slum Clearance Fee Account was opened newly at SBI, Multistoried building branch bearing No.64212820472on 06-02-2017 and transaction is being done and the details of which are as hereunder.

Opening balance as on 1-04-2023	1,314,832.00
Receipts for the year 2023-24	1,250,595.00
Total	**2,565,427.00**
Total Expenditure as on 31-3-2024	1,069,920.00
Closing balance as per cash book as on 31-03-2024	1,495,507.00
Closing balance as on 31-03-2024(pass book)	2,534,050.00
Difference	**1,038,543.00**

D) Financial position of the Akrama Sakrama Account

In Notification No.UD2BMRUA-2007, Bangalore Dt 26-02-2008, the Urban Development Department of the Government of Karnataka has fixed rate for regularizing unauthorized development or constructions and the amount recovered from it has been deposited in Account No.64025267109 of the State Bank of Mysore, Multistoried building branch. The financial transaction for the year 2023-24 of the said Account is as hereunder.

For the year 2023-24 (in Rupees)

Opening balance as on 1-04-2023	259939.00
Receipts for the year 2023-24	0.00
Interest	7117.00
Total	**267056.00**
Total Expenditure as on 31-3-2024	0.00
Closing balance as per cash book as on 31-03-2024	**267056.00**

Closing balance as on 31-03-2024 (pass book)	**267056.00**
Difference	--

E) TDR Account

The TDR fee Account is transacted in Account No.3773876371 of the SBI, Multistoried building branch and the details are as hereunder.

(In Rupees)

Opening balance as on 1-04-2023	4024.00
Receipts for the year 2023-24	0.00
Interest	110.00
Total	**4134.00**
Total Expenditure as on 31-3-2024	0.00
Closing balance as per cash book as on 31-03-2024	4134.00
Closing balance as on 31-03-2024(pass book)	4134.00
Difference	--

F) Park Maintenance Account

The Park Maintenance Account has been newly opened on 23-03-2019 vide Account No.38337941831 of the SBI, Multistoried building branch and transaction is being done and the details are as hereunder.

(In Rupees)

Opening balance as on 1-04-2023	58021.00
Receipts for the year 2023-24	0

Interest	1587.00
Total	**59608.00**
Total Expenditure as on 31-3-2024	0.00
Closing balance as per cash book as on 31-03-2024	**59608.00**
Closing balance as on 31-03-2024(pass book)	**59608.00**
Difference	-

13) Overall Financial position of the organization

Regarding Betterment fee, Tank Development Fee and Slum Clearance Fee, the financial transaction of the organization for the year 2023-24 has been done in Account No54034600702 of State Bank of India, Multistoried Building branch and in respect of 3 Accounts single cash book has been maintained and on verification of the cash book and bank pass book produced pertaining to this, overall financial position has been prepared and the transaction is as hereunder :-

For the year 2023-24

(In Rupees)

Opening balance as on 1-04-2023	41254743.00
Receipts for the year 2023-24	475956851.00
Total	**517211594.00**
Total Expenditure	481555919.00
Closing balance as per cash register as on 31-03-2024	35655675.00

Closing balance as on 31-03-2024 as per pass book	34848714.00
Difference	806961.00

The financial position has been explained in Anneuxre-1 and enclosed to the report.

14) Regarding Maintenance of Cash Register as per Rules :-

The Cash Register maintained for the year 2023-24 pertaining to its transaction of the Authority has been verified and the following lapses are observed.

It is found that the Authority has recorded the consolidated financial transactions bank account wise and maintained the cash book. The financial transaction held during the year 2023-24 has not been maintained bank account wise and verified totally on the basis of the financial transactions of the cash books. The said organization shall maintain the cash book as per Government Order No.UDD16CAR 2006 Dated 21-02-2006, from 1-04-2006 in double entry method.

15) Classified Income and Expenditure Register

During the year 2023-24 pertaining to the Income received and expenditure in the Authority, the classified income and expenditure register have been maintained and produced for audit and it is informed to maintain in accordance with law. However as per the details furnished by the authority, the details of classified income and expenditure are enclosed to the report in Annexure-2.

16) Register of Grants

During the year 2023-24 the Register of Grants has been maintained and produced for audit. The authority has to maintain the register taking action as per Section 11 of the Act 1985. It is stated that during the year 2023-24 no grant is released from the Government to the said authority and it is informed to maintain the grant register in accordance with law.

As per Section 16(1) of Authority Act, 1985 in accordance with the budget item wise receipts and expenditure details are classified and recorded in the classification register and details are produced for audit. The register has to be maintained in accordance with law and as per the budget what amount of receipts and payments from which items has been prescribed and accordingly whether receipts and payments are made and whether excess amount has been paid than the expected expenditure Head of Account wise in the budget could not be compared and it is not possible to propose about the lapses. Hence it is instructed to record the details in the prescribed form item wise in the classification register and to produce in the next audit.

17) Not filing of Annual Account in time

As per Section 68(C) (1) of the Karnataka Town and Country Planning Act 1961, the Planning Authority has to prepare the Annual Accounts including income and expenditure in the prescribed form. In the said authority, the Annual Accounts has to be maintained in the prescribed form. Pertaining to the year 2023-24 the opening balance checklist (O.B.C) shall be prepared and included in the balance sheet

and the value has to be decided deducting the depreciation prescribed by the Government and maintain for the year 2023-24 and submitted to the Audit for the year 2023-24 and pertaining to the Civil Amenities sites handed over to the authority during the year 2023-24, the amount has to be mentioned as per the market rate in accordance with the guidelines of Government and the said Register has been submitted to the audit.

It is instructed that incorporating the abovesaid points and as per the Government order to get the Annual Income and Expenditure balance from the licensed Chartered Accountant and forwarded to this office.

On the basis of the cash book, bank pass sheets, supplementary registers the monthly Income and Expenditure submitted to the monthly meeting of the Authority which were maintained and furnished to the Audit by the Planning Authority, the audit for the year 2023-24 has been undertaken. Action shall be taken to obtain approval of meeting of the authority immediately and submit to the Government.

18) Regarding filing of the Administrative Annual Report within the prescribed period

As per Section 68D of the Karnataka Town and Country Planning Act 1961 and Rule 29 of the Karnataka Planning Authorities Rules, 1965, the annual report has to be prepared in the prescribed Form No.5 and submitted to the Government within 30th June. It is found that the Annual Report has been submitted belatedly for the year 2023-24. The

audit is of the opinion that in future shall be submitted within the prescribed period.

19) Loans

It is not found that the BMICAPA raising a loan or sanctioning any loan during the year 2023-24. In this regard the authority has submitted a certificate.

20) Deposits

The organization has not received deposits of any kind during the year 2023-24. However it is appropriate as per law to maintain a register in this regard and to certify and action is necessary in this regard.

21) Advances

The organization has not received Advances of any kind during the year 2023-24. However it is appropriate as per law to maintain a register in this regard and certify and action is necessary in this regard.

22) Fixed Advance Amount (Provisional Advance)

For the purchase of small things for the use of the office of the Authority and for emergencies for payment of minimum vouchers Rs.72424/-Provisional Advance has been used and the vouchers pertaining to the advances have been verified. It is verified regarding taking this amount to expenditure of the cash book and the balance amount has been re adjusted to the advance amount. The details are as hereunder.

(In Rupees)

Opening balance as on 01-04-2023	252.00
Advance for the year 2023-24	72424.00
Total	**72676.00**
Adjustment for the year 2023-24	72135.00
Balance as on 31-3-2024	541.00

23) Investments

The Investment register for the year 2023-24 has been verified and details are as hereunder. The details are enclosed at Annexure-3.

The details of Investment for the year 2023-24

(In Rupees)

Opening balance as on 01-04-2023	389878948.00
Interest amount received on the Investment during the year 2023-2024	389877400.00
Investment amount for the year 2023-24	450000000.00
Amount of Interest earned on the investment made during 2023-24	35689935.00
Total	**875567335.00**
Maturity amount for the year 2023-24	389877400.00
Closing balance as on 31-3-2024	**485689935.00**

With regard to the investment, it is necessary to take action to invite tender for interest rate through online as per Government Order No. FD38:TAR2018 Dt: 27-08-2018, FD 08:TAR2020, Dt: 12-03-2020 and

FD91:TAR2022, Dated : 02 07 2022 and invest in Fixed Deposits which have quoted the highest rate of interest. Accordingly during the year 2023-24 though twice proposal was submitted through e-procurement, no bank participated in the Tender. Hence, the rate of interest in force presently has been compared by obtaining quotation from 03 different banks and fixed deposit is made. By this as there is no competition it is instructed in future to invest in fixed deposit as per the Government Order stated above.

Part-3

24) Details of Receipt Book ,Stock and Distribution

The organization has not maintained Receipt Books for the Stock in the prescribed form and regarding stock of receipt books and produced for verification. If any discrepancy found in this regard, the concerned officers will be wholly responsible. In the year under report, on the basis of the Receipt Books available in the organization and the receipt books as referred in the previous report verification is made.

For the year 2023-24

Opening balance as on 1-04-2023	09
Receipts for the year 2023-24	--
Total	**09**
Utilization for the year 2023-24	05
Closing balance on 31-03-2024	04

25) Partial utilization of Receipt Book

During the year 2023-24 the Receipt Book is partially utilized and the details are as hereunder.

Sl.No.	Receipt No	Last receipt used during the year 2023-24	Date
1	32	1551-1586	31-03-2024

26) Stock of Akrama Sakrama Account Application Form

On the date of commencement of Audit i.e., 22-11-2023, the details in the physical verification for the present year is as hereunder.

Upto2023-24

Opening balance as on 1-04-2023	99
Receipts for the year 2023-24	-
Total	99
Utilization for the year 2023-24	--
Closing Balance as on 31-3-2024	99

26.1 Regarding Collection of Fee by using printed receipts

As per the rates prescribed in Government Notification No.UDD/23/TTP/2020 F Dt:21-06-2021 under Section 37A of the Karnataka Town Planning Authority Rules 1965 as per Section 18A of the Karnataka Town and Country Planning Act, 1961, the Planning Authority has to collect fees and cesses.

On verification of the receipt details in the audit for the year 2023-2024, it is found that scrutiny fee, betterment fee, tank conservation fee, slum clearance cess and cesses of Mass Rapid Transport by the Authority for the services rendered by it in the present circumstances also is collected by Manual receipts. It is very difficult to print the said receipt book in accordance with law and taking stock and keep in custody of the used receipt book. The various fees and surcharges that are to be paid to

the Authority are being collected by way of DD and in the manual receipts the DD number, date, bank and the amount has to be written in figures as well as in words, there is a likelihood of creeping of mistakes that is natural to a human due to this there is a likelihood of delay to make sure the accuracy by co-coordinating the account of remittance details with bank pass sheet.

Presently almost all departments/corporations/boards/local bodies coming under the jurisdiction of the Government are collecting the various taxes and fees by software prescribed by the Government or of their own. Audit is of the opinion that as the financial transactions of planning authority is increasing day by day to maintain transparency and accuracy in the maintenance of the accounts,

need of the hour is that software as per the requirements of the authority has to be developed and collect the fees.

27) <u>The Details of posts sanctioned to the Authority</u>

Bangalore –Mysore Infrastructure Corridor Planning Authority, Bangalore came into existence on 05-10-1999. The first meeting of the authority was held on 25-01-2000 and the proceedings approved after taking decision to implement various activities has been verified. For performing duties in the Planning Authority, presently as per Government Order No.Na.Aa.E/110/Na.Yo.Se/2010, Bangalore Dt: 30-7-2010 totally 8 posts of Group A and Group B have been sanctioned that have been temporarily continued. The said posts have been continued again for a further period of one year from 27-02-2011 subject to terms and

conditions in the Government Order No.Na.Aa..E./286/Aa.Pra.2007 Dt: 30-05-2007or till the work of the Authority is completed whichever is earlier. Thereafter by Government Order No.Na.Aa.E/29/Na.Yo.Se.2012, Bangalore Dt: 09-04-2012, has been further continued for one year from 27-02-2012 and by Government Order No.Na.Aa.E/52.Na.Yo.Se2013 Dt: 10-04-2013 again was continued for a further period of one year from 27-02-2013. Thereafter as per Government Order No.Na.Aa.E26 Na.Yo.Se2016, Bangalore Dt. 10-06-2016, 08 technical posts which have been created temporarily as detailed in the preamble for Bangalore – Mysore Infrastructure Corridor Planning Authority and 18 post of different cadre have been continued for a period of two years from 27-02-2018 and 19-02-2018 respectively. As per Government Order No.Na.Aa.E.74MNI2022 Bangalore Dt 29-08-2022 21 post out of 27 of the following are given approval temporarily. The details are as hereunder.

Sl. No.	**Details of the Post**	**Posts Created**	**Post in which working**	**Additional**
1	Additional Director, Town and Country Planning	01	01	-
2	Additional Joint Director of Town and Country Planning	01	01	-
3	Deputy Director of Town and Country Planning	02	01	-

4	Assistant Director of Town and Country Planning	04	03	-
5	Town Planner	04	02	-
6	Junior/Assistant Town Planner	04	00	-
7	Draftsman	02	-	-
8	First Division Assistant	01	01	-
9	Stenographer	01	00	-
10	Typist	01	01	-
11	'D' Group Employees	03	03	-
12	Accounts Assistants	1	01	-
13	Drivers	02	02	-
	Total	**27**	**16**	

28) <u>The details of remitting pension contribution</u>

As per Rule 427 of the KCSR on verification, the Pension contribution of the officers and the staff working on deputation is calculated as per the salary disbursement register for the year 2023-24 on the basis of the pay paid from April 2023 to March 2024. The pension contribution ($1/8^{th}$ of the average salary) and leave salary contribution(11 % of the average salary and new pension contribution (for the total amount of basic pay + dearness allowance contribution of the employees 10% and contribution of the government 14%) has to be remitted to the concerned Head of Accounts.

During the year 2023-24 the authority has not produced details of pension contribution send to the accountant general.

29) Giving 5% portion in the collected fees in the form of fee to the Karnataka Town Planning Board

As per Rule (18) of the Karnataka Town and Country Planning Act, 1961, the Authority in every calendar year 5% portion fees on the plan approval fee, change of land use fee, site/building plan approval fee, site and building plan, technical verification fee collected during every year has to be paid to the Karnataka Town Planning Board by way of contribution. In the said Authority for the previous year of 2022-23from 01-01-2022 to 31-12-2022has paid Rs 3062470/- towards contribution. The Karnataka Town Planning Board. Apart from that at the end of 31-03-2024, for the current year Rs.50744840/- of betterment fee is received for which at 5% Rupees 2537242/- contribution has been paid to the Karnataka Town Planning Board on 27-05-2024.

30. The details of Civil Amenity Sites

On verification regarding how many C.A.Sites have been taken into possession during the year 2023-24 in the approved layouts as far as jurisdiction of the planning authority is concerned, the details of CA sites taken possession through relinquish deed to the authority during the present year in the approved layout coming under the authority is submitted and enclosed in Annexure-05.On verification in this regard, the audit is of the opinion that it is appropriate to obtain approval from the jurisdiction of the authority in Town and Country Area and take to the

possession of the civic amenities sites and get registered in the office of the Sub Registrar through Relinquish deed and put up Name board in the name of the office and protect the CA sites and take them for use and it is necessary to follow the order of the Government Circular No.Na.Aa.E.143 Bem.Ru.Pra2013, Dt.05.08.2013 till date totally 78 CA sites have been taken up into possession of the authority and its total value is Rs1949429549/-.

31.) Not Remitting the Cess Amount to the Government

Under Section 18A of the Karnataka Town and Country Planning Act, 1961 and Rule 37C of the Karnataka Planning Authorities Rules 1965, the Cess for the following purpose will be collected at prescribed Rate as per Notification No.UDD/3/TTP/2015 Dt. 25-02-2020and UDD/23/TTP/ 2020(E) dt. 21-06-2021. The Details of cesses is as hereunder:-

Sl. No.	Details of Cess	Amount Collected During 2023-24	Fee collected at 5%	Amount to be paid
1	Water Supply Development	2390500.00	119525.00	2270975.00
2	Ring Road Development	2390510.00	119525.00	2270985.00
3	Mass Rapid Transport System Development	3876190.00	193809.00	3682381.00
	Total	**8657200.00**	**432859.00**	**8224341.00**

Out of Rs8657200/-received during the current year excluding 5% collection fee amount of Rs432859/- action shall be taken to remit the balance of amount of Rs8224341/- to the Head of Account of the respective Department as per the Circular/Order of the Government.

Further the report says that as per the Circular/Order of the Government at the time of payment action shall be taken to pay the cess amount for the previous year's also.

32) <u>Not paying GST in office rent</u>

As the authority does not own a site and building has taken on rent the private buildings located in the present address on rental basis from one Sri.R.Jaiprasad and running the office during the year 2023-24, pertaining to the office rent totally Rs3184740/- including GST(18%) amount has been paid and have furnished details to the audit. In the bill 10%. Income tax of Rs.3184808/- has been deducted from the amount of the building owner and Net Rs.2866260/- has been paid. As rent is paid without deducting 2% GST in the total bill amount of Rs.26988932/-.&.Rs.53976/- loss is caused to the authority.

`Sl. No.	Bill Amount	GST(18%)	Total Amount	Income Tax (10%)	Net Amount	GST(2% Amount that has to be deducted to the bill amount
1	224911	40484	265395	26540	238855	4498
2	224911	40484	265395	26540	238855	4498
3	224911	40484	265395	26540	238855	4498
4	224911	40484	265395	26540	238855	4498
5	224911	40484	265395	26540	238855	4498
6	224911	40484	265395	26540	238855	4498

7	224911	40484	265395	26540	238855	4498
8	224911	40484	265395	26540	238855	4498
9	224911	40484	265395	26540	238855	4498
10	224911	40484	265395	26540	238855	4498
12	224911	40484	265395	26540	238855	4498
Total Amount	2698932.00	485808.00	3184740.00	318480.00	2866260.00	53976.00

By collecting the less deducted amount from the building owner as per the abovesaid table and details of remitting to the government is furnished, it is instructed to recover 53,976/- amount.

33) Maintaining Immovable and Movable Property Register and producing for verification

The Authority has maintained immovable and movable property register and has certified. But value has not been recorded. It is necessary to take action to record the said value in Annual Accounts.

34) The details of the action under taken by the Authority to evict the Unauthorized Layouts

During the year 2023-24 the said planning authority, within the Jurisdiction, it functions asper KTCP Act 1961 and under the said Act, apart from giving technical opinion for Land Conversion, approving layout plan and issuing commencement certificate for construction of building. The authority apart from these activities also has to take action to prevent unauthorized layout and unauthorized constructions,

As Bangalore to Bidadi, Ramanagara, Channapatna, Maddur, Srirangapatna, Mandya and portions of Mysore comes under Jurisdiction of the Authority and as there is no local offices to supervise and keep vigilance locally in the context of the likelihood of cropping up of unauthorized layout, without orderly infrastructure in the unauthorized layout, the citizen will suffer. Apart from that there is a likelihood of less tax to the Government, the audit is of the opinion that serious attention has to be given to the above matter and take administrative action.

Authority shall verify whether the layout is formed and building constructed as per the terms and conditions that are stipulated in the layout plan development plan and building plan sanction issued by the Planning authority, as per the power conferred may take action in the cases of violation by imposing penalty or cancelling the approval accorded by the planning authorities. The audit was informed that there is dearth of staff for verification/supervision in connection with prevention/eviction of unauthorized constructions and formation of unauthorized layout. The audit is of the opinion that in this regard it is todiscuss with administrative section of the town planning department and take action to appoint additional staff to the authority.

35) The details of the Applications received and disposed off in respect of various Forms during the year 2023-24 in the office of the Bangalore Mysore Infrastructure Corridor Area Planning Authority

In theoffice of the Bangalore Mysore Infrastructure Corridor Area Planning Authority, the register containing the details of the Applications

received and disposed off during the year 2023-24 in respect of various Forms have been maintained. The following information has been furnished to the Audit.

i) Land Conversion Cases

Regarding the land conversion of the lands coming under the local planning area of the Bangalore Mysore Infrastructure Corridor Area Planning Authority, proposals have been received from the respective Deputy Commissioners to furnish opinion. The said cases will be examined as per the Zonal Regulations of theBangalore Mysore Infrastructure Corridor Area Planning Authority and opinions will be given to the Deputy Commissioner's for Land Conversions. During the current year for Land Conversion of Agricultural lands to Non Agricultural purpose 580 cases have been received in this authority and in respect of them opinion of the Authority has been given.

ii) Plan Approval Cases

For the converted lands coming under the jurisdiction of Bangalore Mysore Infrastructure Corridor Area Planning Authority, requesting for approval of layout plan. After the applications so received are technically examined in the Authority as per rules and thereafter subject will be placed before the meeting of the Authority and after obtaining Administrative approval of the Authority, a provisional layout plan approval will be given as per Section 17(A) of the Karnataka Town and Country Planning Act, 1961. After completion of all developments works such as Roads, C.D.Works and drainage

works, water supply, Electrification, parks etc., by the owner of the Residential layout as per the order/circulars issued from time to time by the Government and along with work completion certificates issued by the concern authority, the owner of the layout shall make application requesting for release of 100% sites in the layout plan. Thereafter the authority take up the inspection regarding the development works completion of the layout as per the approved plan and after making assurance of the completion of the development works executed in the layout the Authority will follow due procedure to accord final approval to the layout and 100% release of site in layout. During the current year 19 provisional layout plans and 12 single site plans approval have been given and sent to the concerned competent authority for implementation and 13 final residential layout plans have been approved.

iii) Commencement Certificate Cases

The Applications made requesting for commencement certificate as per Section 15 of the Karnataka Town and Country Planning Act, 1961, proposing to construct buildings in the Bangalore Mysore Infrastructure Corridor Area Planning Authority local planning area, will be examined technically as per approved zonal regulations and with the opinion of the authority will be sent for suitable further action to the concerned local bodies. During the current year commencement certificates have been issued in 115 cases.

iv) **Change of Land use cases**

As per Act the land owners submit applications to the change of land use along with the required documents to the BMICAPA intending to develop the land for other purpose other than the land use prescribed in master plan. The application along with the documents if found deserving for Change of land use as per the guidelines issued by the Government and an advertisement will be given in a local news paper in this regard for general public's for objections and suggestions within stipulated 15 days. If objections are received from the general public, they will be examined and placed along with member secretary opinion before the meeting of authority and in the meeting change of land use proposal approval or rejection decision will be taken. The cases which have been recommended for change of land use in the meeting of the authority will be submitted to the Government through Director, Town and Country Planning for approval of the Government. During the current year totally 35 change of land use proposals, were tabled in the meeting and decided and further action has been taken. Further during the current year approval is accorded by the Authority for the cases to designate land use to totally 06 cases as per Section 69(2) of the Karnataka Town and Country Planning Act, 1961. Regarding sanction of plan to the private layout, supporting files have been produced and on examining only calculation pertaining to said subject and not examined pertaining to sanction of Technical approval to the plan and the Agriculture Zones and Residential Zones of the Layouts could not be estimated accurately. The report has opinioned that if sanction is

accorded for the any layout plan in the agriculture zone the said Member Secretary will be directly held responsible.

35.1 The details of layouts that have not been developed even after completion of maximum 5 years as approved by the planning authority

01/2024-25 Dt. 19-06-2024 was issued to produce the details of the layouts not developed even though maximum 5 years have completed in the layouts approved by the Bangalore Mysore Infrastructure Corridor Area Planning Authority for the year 2023-24. In this regard they have orally stated that no such cases are found during the present year. In this regard they have not produced any files. Regarding release of sites in private layouts for which approval is accorded by the authority from 2005 to 2015 a public notification has been issued by the Bangalore Mysore Infrastructure Corridor Area Planning Authority. Presently the Government is exercise of powers conferred under section 76K of the Karnataka Town and Country Planning Act1961 in the cases where not completely developed by obtaining sanctioned plan from 2005 to 2015 has ordered to take action as per Notification No.Na.Aa.E.60 MyAaPra2018 Dt.22-11-2018 as hereunder :-

1. In cases where approved plans have not been developed completely during the year 2005 to 2015 shall be considered as special case. For the proposals requesting to release the balance of sites by completing the all the developments works in the approved plan within a period of 1 year from the date of issue of this Notification, shall be released without any penalty.

2. In cases where proposals are received requesting for the release of sites by completing all development work in full after one year period from the date of issue of this notification, the concerned planning authorities shall collect 3% of the guidance value of the balance of sites that are pending for release in the proposals received requesting for release of sites, then balance of sites shall be released.

36) <u>The details of functions of the BMPCPA organization</u>

The master plan of the said organization is in force till 2021. The organization is not functioning as per this master plan. Though several letters have been written to the Public Works Department to obtain alignment of roads for master plan, has not yet been submitted to this Authority. By this it does not seems that the main objective of the organization is fulfilled. NICE Road project that became the reason for formation of the said Authority (as shown in the master plan) has not been formed. As the project area of the Authority comes around the vicinity of the proposed NICE Road, due to the delay in the project without Expressway formation as this is the commencement and prime work of the Public Works Department, it seems that the proposed objective of the Authority is not fulfilled. Further as several years have lapsed after the coming into effect of the existing Master Plan, due to this most of them are going for change of land use under Section 14(A) of KTCP act was noticed.

37) The details of the CA Sites under the jurisdiction of the Bangalore Mysore Infrastructure Corridor Area Planning Authority

A Notice No.03/2023-24 Dt. 24-11-2023 was served to produce a Certified Register including the details of the various layouts approved by the planning authority during the year 2023-24 and details of C.A.Sites in the approved layoutshave been registered in the office of the Sub Registrar in the name of the Authority. In this regard during the year 2023-24, the Authority has sanctioned plan for various layouts and civic amenity sites handed over to authority while parks and road areas have been handed over to local bodies. In this regard CA sites details is given in Annexure-05 and Annesure-05(A).

38) Mentioning the market value of the CA sites taken over tothe Authority during the year 2023-24 and certifying

How many C.A.Sites have been taken over by the Bangalore Mysore Infrastructure Corridor Area Planning Authority, till now. In the enquiry No.04 Dt.19-06-2024 that was served; to record the present market rate of the said CA sites(in the Register) and to certify and to produce for the Audit and for the said enquiry, the Member Secretary has furnished the details and on verification it is found that all the details has been recorded in the CA sites Register. But by mentioning the market rate, the concerned officer has not certified at the end of the year. Only details of the year 2023-24 are produced. In the Audit it is opined that in this regard the concerned officer shall give attention and take suitable action to record all the details of the C.A.Sites along with value in the Register,

Certify and mention in the Accounts. The details for the year 2023-24 are furnished in Annexure-05 and Annesure-05(A).

39) Regarding Land Acquisition of land reserved for Park and open space purpose under jurisdiction of the Authority

It is not found that till now no Land Acquisition action is taken to obtain park and open space areas reserved in the Master Plan of the Authority. This is the main objective of the Planning Authority. This has to be implemented necessarily. In this regard the Authority has replied and as per the Master Plan of the concerned Authority area 18.47Sq.km area is reserved for the stipulated purpose and land acquisition has not been initiated by the authority and no development of parks and open space as not been taken up by the authority. But in the audit it is opined that by the Income accrued to the Authority by the receipt of betterment fee and other income or by making a request to the Government for the release of additional grant, to acquire the area earmarked for the development of parks as mentioned in the master plan and take action to develop the same.

40. Appointing the employees on outsource basis and getting the work of the Authority done.

During the year 2023-24 for performing the day to day work of the Authority, as there were no permanent employees, the following employees were appointed on outsourcing basis and following pay is being paid.

Sl. No.	Details of the Post	Employee's	Pay Drawn
1	Accountant	01	25062.00
2	Second Division Assistant	01	25062.00
3	Computer Operator	01	22090.00
	D Group Employees	03	18533.00
5	Driver	02	21052.00

As per the Government Order No.Aa.Yu.Exp.-12/2020-21 Dt.03-03-2023, according to the Government Notification it is permitted to obtain the services of data entry operators and IT operators from the Keonics company, it is appropriate to obtain the services of accountant, second division assistants, 'D' group employees and drivers as per the KTPP Rules. The audit is of the opinion that as per rules, through rate list or tender process service may be obtained.'

For appointing the above employees, has been taken on outsourcing basis from M/s Keonics Company and the remuneration received by the present employees for a period of one year is confirmed and approved. Further in the Audit it is observed some points as hereunder and has instructed to comply them.

1) Has instructed to get the approval of the Government to appoint the required staff on out sourcing and as the pay of the outsourced staff exceeds 5.00 Lakh Rupees annually, to avail the services through E

Tender and instructed to get ratification from the competent authority pertaining to the payment of bill.

2) On verification of voucher from making payment to the said organization from the planning authority every month, the details for having remitted the said employees provident fund to the concerned department in the bills of every month, the details of the remittance of the previous month has to be enclosed. But said information is not enclosed by Planning Authority (Labour Department Notification No.150LMW2008 Dt. 21-02-2011)
3) The said organization has not enclosed the certificate for having paid minimum wages and other benefits to employees.

41. Payment of bills without deducting the GST in the Salary bills of the outsourced employees

For the use of office of the Bangalore Mysore Infrastructure Corridor Area Planning Authority, Human Resources Services has been obtained from the Keonics company and from March 2023 to October 2023 Rupees 1672680/- has been paid. In the said amount income tax amount of Rupees 33455/- at 2% has been deducted towards income tax and net amount of Rs1639225/- has been paid. As the said Authority is constituted by Government, hence it is exempted from GST.

Further in the context of cancellation of exemption under 4 G of KTPP Act 1999 all the Human Resources Service have been stopped from 31-10-2023. During November 2023, December 2023 said human

resource services has been obtained from ND Management, totally 411976/- Rupees including total amount of 349132 for 18% GST has been paid to the said company. In the said amount 2% of the income tax amount Rs8240 has been deducted and net amount of Rs403736 has been paid, but without deducting Rs 6983 @ 2% GST in the bill amount the bill has been paid.

The January 2024, February 2024 Human Resources Services have been taken by tender from Prakash T, Tumkur in the said months the owner was paid totally 349132/- and 18% GST Totally 411976/-. In this amount income tax amount of Rs8240/- at 2% has been deducted and the net amount of Rs 403736/- has been paid. But in this bill without deducting 2% of GST Rs. 6835 bill has been paid.

Sl.No.	Month	Name of the Company	Bill Amount	18% GST	Total	2% &1% Income Tax	Net Amount	2% GST to be Recovered
1	November 2023 and December 2023	ND Management	349132	62844	411976	8240	403736	6983
2	January 2024	Prakash T	171617	30891	202508	2025	200483	3432
3	February 2024	Prakash T	170147	30626	200773	2008	198765	3403
Total Amount			690896	124361	815257	12273	802984	13818

The GST Amount of Rs13818 that has to be deducted from the company and owner as per the above table is kept under objection.

42. Lapses in the maintenance of the Stationary Stock Register

The details of the stationary purchased from the Government Press and the same has to be maintained in Stationary Stock and distribution Register in Form KMF65 and got verified by the Member Secretary or the Competent Authority at the end of the year and actual balance has to be certified. During the year 2023-24, the said Register is maintained in the General Register only, the receipt part of the Stationary is mentioned and there is no information regarding distribution. Therefore the account of the Stationary purchased is not satisfactory. Hence, the audit is of the opinion that the stationary stock register has to be maintained in an orderly manner.

43. Regarding remitting the amount collected under the Right to Information Act, to the concerned Head of Account

It is found that from April 2023 to March 2024 Rs11774/- has been collected under the Right to Information Act (RTI). The Right to Information Act fees received according to the information sought by the Applicant has to be remitted to the Head of Account prescribed by the Government 0070-60-118-0-01. Further, there is no provision to utilize the fees under the Right to Information Act for any purposes apart from that has to be remitted to the concerned Head of Account immediately. The report says that in accordance with law Rs 11774/- amount collected under the Right to Information Act has to be remitted to the concerned Head of Account.

44. Details of Audit fees

Audit of the Authority for the year 2023-24 was undertaken and as per the Government Notification No.HUD503/IPC/89 Dt 03-04-1991, the Audit fee is calculated as hereunder.

Total Remittance for the year 2023-24		475956851
To be deducted		
Right to Information etc	11774	
Encashment of FD	388496222	
Interest	2899609	
Transfer	2500610	
Total		393908215
Net Remittance		82048636
Total Expenditure during the year 2023-24		481555919
To be deducted		
Bank charge	2058	
Fixed Deposit	450000000	
Payment to the STPB Board at 5%	3062470	
Audit fee	210557	
Others (KGID, Professional Tax) etc	3956998	
Transfer	2500610	
Total		**459732693**
Net Expenditure		21823226

Net Remittance	82048636
Net Expenditure	21823226
Total amount towards Audit fees	**103871862**

Audit fee Rs**103871862**x0.20 = 207743

100

Opening balance as on 1-04-2023	751704
Demand for the year 2023-24	207743
Total Demand Rs	959447
Payment for the year 2023-24(A)	456975
Payment for the present year	207743
Total Payment (A+B)	664718
Total additionally calculated audit fee for the year 2018-19	294729
Closing balance as 31-3-2024	

The audit fee of Rs.210557 has been remitted vide challan No:CR0124007000317232 dt: 29-01-2024 and Rs. 246418 has been paid by challan CR1024007000179784 dt: 21-10-2024 total amount of Rs. 456975/- and present year demand of Rs. 207743/- vide challan No.CR1224007000049518 dt:06-12-2024 has been remitted to the Head of Account of Government and produced the details.

While calculating audit fee in the audit for the year 2018-19 in the encashment and interest instead of deducting the Rs.154439717/- in the total remittance amount as only interest amount Rs.7569741/- has been deducted, the audit fee for the year 2018-19 has been wrongly mentioned as 412525/-. In the compliance report No.BMICAPALe.Pa.Va./2022-23 1140 Dt: 01-11-2024 it is requested to calculate the Net remittance and net expenditure from the authority as hereunder:-

As the reply given in the compliance report given by the authority is satisfactory audit fee has been recalculated as hereunder.

Net Remittance	32253475.00
Net Expenditure	26644445.00
Total Amount coming under Audit Fee	58897920.00

Audit fee Rs58897920*$\frac{0.20}{100}$ =117796

As in the audit fee for the year 2018-19 instead of 117796/- Rs.412525/- has been mentioned Rs. 294729/- amount is excess. On reconciliation of fees it is certified that there is no balance of any kind from authority for the present year.

45. General Opinion

1. It is appropriate to maintain the Accounts of the Authority as per Rules and get the Annual Accounts prepared by Chartered Accountant and obtain certification to the closing balance and produce.
2. It is necessary to take action to Acquire lands reserved for the open space and parks as mentioned in the master plan and develop the same.
3. In all cash books at the end of month and year reconciliation has to be done.
4. It is instructed to invest or use for other developmental programmes of the additional amount available in the bank account and use properly.
5. It is opined that it is necessary to take action that the objections and instructions sought for in the para of the report period are not repeated.

6. It is necessary to prepare action plan and take up developmental works out of various fees amounts being received by the Authority as proposed in the master plan in the planning authority area.
7. It is appropriate to correspond with the bank to convert the savings bank accounts to flexi accounts. By this, the additional amount other than the required amount is converted from time to time as fixed deposit through sweep in and Sweep out, hence the Authority will be more benefited. The Audit is of the opinion that it is appropriate to take action accordingly.
8. The Audit is of the opinion that to take action to maintain all movable and immovable properties register pertaining to the Authority and record the value in the Annual Accounts.
9. It is not found that the authority has made sure regarding land development Registration RERA during the current year. In coming days to make sure about this and appropriate to take action to accord approval.
10. The Financial transaction of the Authority is increasing year by year and there is a necessity of responsible permanent employees and hence to take action to make appointment by obtaining approval from the competent authority.
11. Pertaining to the payment of building rent, it is instructed to obtain voucher in the prescribed form from the owner and pay the rent.

Sd/-
Joint Director
Local Audit Circle
Bangalore.

Annexure-05

The Details of Total Civic Amenity sites handed over to the authority up to year 2023-24.

Sl. No.	District	Taluk	Hobli	Village	Extent of CA Area (Sq. Mtrs)	Market Value (per Sq. Mtr) (in Rs)	Total Value
1	Bangalore	Bangalore South	Uttarahalli	Talaghattapura	491.59	34,300	1,68,61,537
2		Ramanagara	Bidadi	Herehalli	405	6,500	26,32,500
3	Ramanagara	Channapatna	Kasaba	Honniganahalli	1123.4	2,800	31,45,520
4	Ramanagara	Ramanagara	Bidadi	Bananduru	501.35	15,000	75,20,250
5	Ramanagara	Channapatna	Kasaba	Tagachagere	2096.3	4,150	86,99,645
6	Mandya	Srirangapatna	Kasaba	Belavadi	1003.69	9,000	90,33,210
7	Mandya	Srirangapatna	Kasaba	Belavadi	1601.44	9,000	1,44,12,960
8	Ramanagara	Ramanagara	Bidadi	Billakempanahalli	1636.155	14,500	2,37,24,248
9	Bangalore	Bangalore South	Tavarekere	Dodderi	2236.65 3445.43	13,500	4,65,15,542
10	Mysore	Mysore	Kasaba	Rammanahalli	1576.7	13,000	2,04,97,100
11	Mandya	Srirangapatna	Kasaba	Hampapura	1938.39 706.39 323.47	10,200	33,02,039
12	Mysore	Mysore	Kasaba	Kesare	292.55	12,000	35,10,600
13	Bangalore	Bangalore South	Kengeri	K. Gollahalli	961.09	20,100	1,93,17,909
14	Bangalore	Bangalore South	Kengeri	B.M. Kaval	618.03	18,480	1,14,21,194
15	Bangalore	Bangalore South	Tavarekere	Dodderi	545.25	13,500	73,60,875
16	Ramanagara	Ramanagara	Bidadi	Kethiganahalli	1710.39	11,500	1,96,69,485
17	Bangalore	Bangalore South	Kengeri	Hemmigepura	550.21	30,000	1,65,06,300
18	Mysore	Mysore	Kasaba	Kesare	2205.81 2355.57 1940.26 874.2 1537.96	12,000	1,84,62,896

19	Ramanagara	Ramanagara	Bidadi	Heggadagere	2027.63	14,500	2,94,00,635
20	Mandya	Srirangapatna	Kasaba	Hampapura	886.53	10,200	90,42,606
21	Mysore	Mysore	Kasaba	Kesare	1561.41	12,000	1,87,36,920
22	Bangalore	Bangalore South	Kengeri	B.M. Kaval	2569.52	18,480	4,74,84,730
23	Bangalore	Bangalore South	Kengeri	Rachanamadu	777.01	13,860	1,07,69,359
24	Mandya	Srirangapatna	Kasaba	Hampapura	7576.05	10,200	7,72,75,710
25	Ramanagara	Channapatna	Kasaba	Sunnaghatta	738.08	8,800	64,95,104
26	Mysore	Mysore	Kasaba	Kesare	737.66	12,000	88,51,920
27	Mandya	Srirangapatna	Kasaba	Belavadi	835.53	9,000	75,19,770
28	Bangalore	Bangalore South	Kengeri	B.M. Kaval	583.13	18,480	1,07,76,242
29	Mysore	Mysore	Kasaba	Kesare	2343.51	12,000	2,81,22,120
30	Ramanagara	Ramanagara	Bidadi	Bannikuppe	4241.09 2798.54 3343.39 1753.45	9,500	1,66,68,158
31	Mysore	Mysore	Kasaba	Rammanahalli	1207.99	13,000	1,57,03,870
32	Ramanagara	Ramanagara	Bidadi	Kodiyala karenahalli	2900.91	7,000	2,03,06,370
33	Ramanagara	Ramanagara	Bidadi	Kodiyala karenahalli	709.5	7,000	49,66,500
34	Bangalore	Bangalore South	Kengeri	B.M. Kaval and Rachanamadu	2230.35 1383.03	18,480 13,860	4,12,16,868 1,91,68,796
35	Bangalore	Bangalore South	Tavarekere	Dodderi	1739.13 1070.88 2950.89	13,500	3,98,39,825
36	Bangalore	Bangalore South	Tavarekere	Dodderi	881.82	13,500	1,19,04,570
37	Mandya	Maddur	Kasaba	Maddur	526.92	15,000	79,03,800
38	Mandya	Srirangapatna	Kasaba	Belavadi	2796.3	9,000	2,51,66,700
39	Mysore	Mysore	Kasaba	Kesare	542.6	12,000	65,11,200
40	Mysore	Mysore	Kasaba	Kesare	1357.23	12,000	1,62,86,760
41	Mandya	Srirangapatna	Kasaba	Belavadi	572.8	9,000	51,55,200
42	Mandya	Srirangapatna	Kasaba	Belavadi	1143	9,000	1,02,87,000
43	Mysore	Mysore	Kasaba	Kesare	1034.92	12,000	1,24,19,040
44	Ramanagara	Ramanagara	Bidadi	Kodiyala karenahalli	7798.24	7,000	5,45,87,680
45	Ramanagara	Ramanagara	Bidadi	Kodiyala karenahalli	6977.94	7,000	4,88,45,580
46	Mandya	Srirangapatna	Kasaba	Hampapura	2238.26	10,200	2,28,30,252
47	Mandya	Srirangapatna	Kasaba	Hampapura	1244.93	10,200	1,26,98,286
48	Mandya	Srirangapatna	Kasaba	Hampapura	881.95	10,200	89,95,890
49	Bangalore	Bangalore South	Kengeri	Chinnakurchi	1467	17,500	2,56,72,500
50	Bangalore	Bangalore South	Tavarekere	Kolur	2026.94	14,000	2,83,77,160

51	Ramanagara	Ramanagara	Bidadi	Sheshagirihalli	3652	14,000	5,11,28,000
52	Ramanagara	Channapatna	Kasaba	Sunnaghatta	577.36	8,800	50,80,768
53	Bangalore	Bangalore South	Beguru	Chikkathoguru Doddathoguru	1813.86	35,400	6,42,10,644
54	Bangalore	Bangalore South	Kengeri	Hampapura	377.6	12,870	48,59,712
55	Mysore	Mysore	Kasaba	Kesare	334.2	12,000	40,10,400
56	Mysore	Mysore	Kasaba	Kesare	773.06	12,000	92,76,720
57	Ramanagara	Ramanagara	Bidadi	Kodiyala karenahalli	1394.94	7,000	97,64,580
58	Mandya	Srirangapatna	Kasaba	Hampapura	277.28	10,200	28,28,256
59	Mandya	Srirangapatna	Kasaba	Hampapura	205.68	10,200	20,97,936
60	Mandya	Srirangapatna	Kasaba	Tharipura	804.26	9,000	72,38,340
61	Mandya	Srirangapatna	Kasaba	Hampapura	1343.06	10,200	1,36,99,212
62	Bangalore	Bangalore North	Yashvantha pura	Manganahalli	603.2	20,000	1,20,64,000
63	Mysore	Mysore	Kasaba	Kesare	5002.92	12,000	6,00,35,040
64	Mysore	Mysore	Kasaba	Kesare	618.5	12,000	74,22,000
65	Mysore	Mysore	Kasaba	Kesare	4487.17	12,000	5,38,46,040
66	Mysore	Mysore	Kasaba	Rammanahalli	1546.1	13,000	2,00,99,300
67	Mandya	Srirangapatna	Kasaba	Belavadi	7334.32	9,000	6,60,08,880
68	Bangalore	Bangalore South	Kengeri	B.M. Kaval	1338.63	18,480	2,47,37,882
69	Bangalore	Bangalore South	Tavarekere	Dodderi	4310.11	13,500	5,81,86,485
70	Bangalore	Bangalore South	Tavarekere	Kolur	2804.11	14,000	3,92,57,540
71	Bangalore	Bangalore South	Kengeri	Gangasandra	5575.85	15,800	8,80,98,430
72	Bangalore	Bangalore South	Tavarekere	Dodderi	800.64	13,500	1,08,08,640
73	Mandya	Srirangapatna	Kasaba	Hampapura	137.45	10,200	14,01,990
74	Mysore	Mysore	Kasaba	Kesare	557.33	12,000	66,87,960
75	Ramanagara	Ramanagara	Bidadi	Talaguppe	733.39	8,500	62,33,815
76	Ramanagara	Ramanagara	Bidadi	Manchanayakanahalli	957.37	12,500	1,19,67,125
77	Mandya	Srirangapatna	Kasaba	Hampapura	995.82	10,200	1,01,57,364
Total					**1,60,489.55**		**1,61,37,87,989**

Annexure-05(A)

The Details of Total Civic Amenity sites handed over to the authority for the year 2023-24.

Sl. No.	District	Taluk	Hobli	Village	Extent of CA Area (Sq. Mtrs)	Market Value (per Sq. Mtr) (in Rs)	Total Value
1.	Mysore	Mysore	Kasaba	Kesare	5002.92	12,000	6,00,35,040
2.	Mysore	Mysore	Kasaba	Kesare	618.5	12,000	74,22,000
3.	Mysore	Mysore	Kasaba	Kesare	4487.17	12,000	5,38,46,040
4.	Mysore	Mysore	Kasaba	Rammanahalli	1546.1	13,000	2,00,99,300
5.	Mandya	Srirangapatna	Kasaba	Belavadi	7334.32	9,000	6,60,08,880
6.	Bangalore	Bangalore South	Kengeri	B.M. Kaval	1338.63	18,480	2,47,37,882
7.	Bangalore	Bangalore South	Tavarekere	Dodderi	4310.11	13,500	5,81,86,485
8.	Bangalore	Bangalore South	Tavarekere	Kolur	2804.11	14,000	3,92,57,540
9.	Bangalore	Bangalore South	Kengeri	Gangasandra	5575.85	15,800	8,80,98,430
10.	Bangalore	Bangalore South	Tavarekere	Dodderi	800.64	13,500	1,08,08,640
11.	Mandya	Srirangapatna	Kasaba	Hampapura	137.45	10,200	14,01,990
12.	Mysore	Mysore	Kasaba	Kesare	557.33	12,000	66,87,960
13.	Ramanagara	Ramanagara	Bidadi	Talaguppe	733.39	8,500	62,33,815
14.	Ramanagara	Ramanagara	Bidadi	Manchanayakanahalli	957.37	12,500	1,19,67,125
15.	Mandya	Srirangapatna	Kasaba	Hampapura	995.82	10,200	1,01,57,364
Total					**1,60,489.55**		**1,61,37,87,989**

Annexure-1

Account wise consolidated financial position statement of the Bangalore Mysore Infrastructure Corridor Project Authority during the year 2023-2024

Sl. No	Details of Funds/Project	The details of Treasury or Bank Account Number		Opening Balance (1-4-23)	Details of Receipts for the year 2023-24						Total Amount	Details of the expenditure for the year 2023-24						Closing balance of Cash Book (31-03-24)	Closing balance of Pass book	Difference
					Investment encashment	Tax/Fees	Interest	Transfer	Other Receipts	Total Receipts		Expenditure	Investment Made	Transfer	Bank Fees	Others	Total Expenditure			
1	Betterment Cess	54034600762	SBI	25809967	388495222	64966430	2343756	2500610	0	458309118	484118925	27984218	425000000	0	1781	0	452985999	31132926	29894522	-1238404
2	Slum Cess	64212820472	SBI	1314832	0	1195530	55065	0	0	1250595	2565427	1059033	0	610	277	0	1069920	1495507	2534.50	1038543
3	Tank Development	64212820608	SBI	13808020	0	15898450	489974	0	0	16388424	30196444	0	25000000	2500000		27500000	2696444	2689744	2689744	607100
4	Akrama Sakrama Account	64025267109	SBI	259959	0	0	7117	0	0	7117	267056	0	0	0	0	0	267056	267056	0	0
5	Park Account	3833791831	SBI	58021	0	0	1587	0	0	1587	59608	0	0	0	0	0	59608	59168	0	0
6	TDR	377387637	SBI	4024	0	0	110	0	0	110	4134	0	0	0	0	0	4134	4134	0	0
				41254743	388496222	82060410	2899609	2500610	0	475936851	517211594	29005335I	450000000	2500510	2058	0	481555919	35655675	34848704	-806971

Sd/-
Member Secretary
Bangalore Mysore Infrastructure
Corridor Area Planning Authority
Bangalore

Tank Development	64212820608	Slum Cess	64212820472	Slum Cess	64212820472
Un encashed DDs		Un enchased Cheque		Un enchased DDs	
Cheque No	Amount	Cheque No	Amount	Cheque No	Amount
123670	457800	885861	1069033	123693	22900
123702	149300	Total	1069033	123698	7500
Total	607100			637182	90
				Total	30490

Sd/-
Member Secretary
Bangalore Mysore Infrastructure
Corridor Area Planning Authority
Bangalore

Betterment Fee	54034600702
Unenchased Cheque	
Cheque No	Amount
59166	4645
865438	34238
865439	34238
144174	16522
144206	10605
330958	119275
330959	240330
330961	2124
330962	26540
330963	14750
330964	13099
Total	**516366**

Betterment Fee	54034600702
Unenchased DDs	
DD NO	Amount
123689	19400
123692	45800
123691	45800
81617	386500
123700	7000
123697	15000
123696	15000
989717	1106100
227585	112240
637180	500
637179	1090
637178	170
637180	170
Total	**1754770**

Sd/-
Member Secretary
Bangalore Mysore Infrastructure
Corridor Area Planning Authority
Bangalore

Annexure-I

Account wise consolidated financial position statement of the Bangalore Mysore Infrastructure Corridor Project Authority during the year 2023-2024

Sl No	Details of Funds/Project	The details of Treasury or Bank Account Number		Opening Balance (1-4-23)	Details of Receipts for the year 2023-24						Total Amount	Details of the expenditure for the year 2023-24						Closing balance of Cash Book (31-03-24)	Closing balance of Pass book	Difference
					Investment encashment	Tax/Fees	Interest	Transfer	Other Receipts	Total Receipts		Expenditure	Investment Made	Transfer	Bank Fees	Others	Total Expenditure			
1	Betterment Cess	54034600702	SBI	25809907	28849522	64966430	2345755	2500610	0	458309018	484118925	27984218	425000000	0	1781	0	452985999	31132926	29894522	1238404
2	Slum Cess	64212820472	SBI	1314832	0	1195530	55065	0	0	1250595	2565427	1059033	0	610	277	0	1069920	1495507	2534.50	1038543
3	Tank Development	64212820608	SBI	13808020	0	15898450	489974	0	0	16388424	30196444	0	25000000	2500000		27500000	2696444	2689744	2689744	607100
4	Akrama Sakrama Account	64025267109	SBI	259959	0	0	7117	0	0	7117	267056	0	0	0	0	0	267056	267056	0	
5	Park Account	3833791831	SBI	58021	0	0	1587	0	0	1587	59608	0	0	0	0	0	59608	59168	0	
6	TDR	37787637	SBI	4024	0	0	110	0	0	110	4134	0	0	0	0	0	4134	4134	0	

Sd/-
Member Secretary
Bangalore Mysore Infrastructure
Corridor Area Planning Authority
Bangalore

Remarks of Tax and Fees		
1	Betterment fee	50744840
2	Scrutiny fee	1705470
3	Publication fees	2794236
4	Transportation cess	3876190
5	Water supply cess	2390510
6	Ring Road Cess	2390500
7		971990
8		13420
9	Right to Information	8774
10		67500
	Total	64966430

Income and Expenditure of the Authority

As per Section 68(b) of the Karnataka Town and Country Planning Authority 1961 and Rule 22 of the Karnataka Planning Authorities Rules 1965. The Budget of the authority for the year has been prepared and with the approval of the meeting submitted to the Government. Approval of the Government is accorded to the budget and details of the receipts and payments made by the authority during the year 2023-24 within the budget limit is as hereunder:-

Sl.No.	Months	Income in Rupees (As per the Section 18KTCP and guide lines of the Government)		Payments in Rupees
	Opening Balance	41254731.00		
1	April 2023	16475734.00		5104315.00
2	May-2023	12781877.00		3234776.00
3	June-2023	167317003.00		2287178.50
4	July-2023	830540.00		3413925.00
5	August-2023	90131430.00		204632190.00
6	September-2023	14194311.00		2066095.00
7	October-2023	1992210.00		2007973.00
8	November-2023	3542467.00		1412045.00
9	December-2023	145054056.00		2239559.00
10	January-2024	5426205.00		253531860.00
11	February -2024	9749058.00		2470267.00
12	March-2024	12539508.00		3233283.00
	Total Remittance	**521289130.00**	**Total Amount**	**485633466.50**
	Total Payment	**485633466.50**		
	Savings	**35655663.50**		

Sd/-
Member Secretary
Bangalore Mysore Infrastructure
Corridor Area Planning Authority
Bangalore

Annexure-2

Remittance-Expenditure for the year 2023-24

Remittance	Amount	Expenditure	Amount Rs
Opening Balance	41254731	Salary of the Officers and Employees	13082682
Right to Information, Land Utilization and etc	11774	NPS Government Contribution	359934
Betterment fee	50744840	Travelling Allowance	48014
Scrutiny fee	1705470	Rent of the outsourced vehicle	416473
Slum Clearance fees	1195530	Pension contribution	520640
Tank Fee	15898450	Leave salary contribution (earned leave contribution)	767222
Publication fee	2794236	Road development	--
Sketch fee	13100	Salary of the employees outsourced	2487937
Bank Interest	2899930	Office rent and other expenditure	3302989
Income Tax(TDS)	440781	Fuel and Service Charges of the office vehicle	556219
Ring Road Cess	2390500	Towards Printing and Stationary	236505
Water Supply fees	2390510	Meeting expenses	32103
Quick Transportation Charges	3876190	Telephone Charges	64147
GPF	1254000	Bank Charge	1781.50
KGID	343960	Computer e-goverance	-
KGIS	49440	Payment made to the Slum Clearance Board	1069033
LIC	206078	Other Service Charges	196860
Professional Tax	21800	Paper Publication expenditure	2249280
Income Tax(Salary)	1383844	Legal expenses	40000
Contribution towards NPS employees	377644	Fixed Deposit	450000000
Maturity of Fixed Deposit	378331058	Permanent Advances	72424
Bank Cantra	2500610	Hospitality allowance	56200
Interest accrued on the Fixed Deposit	11137154		

E.M.D	67500		
Total	521289130	Postal Stamp purchase	5000
		5% Betterment fee to the State Planning Board	3062470
		G.P.F.	1254000
		KGID	343960
		KGIS	49440
		LIC	206078
		Professional Tax	21800
		Income Tax(Salary)	1383844
		NPS Employees contribution	257095
		Medical expenses	--
		Computer Incentive	15000
		Chief Minister Relief Fund	--
		Audit fee	210557
		Honorarium to the Chairman	-
		Bank Cantra	2500610
		Income Tax(TDS)	440781
		Computer & Printer	322388
		Total Expenditure	**485633466.50**
	521289130.00	**Closing Balance**	**35655663.80**
	521289130.00	**Total Amount**	**521289130.00**

Sd/-
Member Secretary
BMICAPA, Bangalore

Details of Cheques for the year 2023-24

Details of the Cheques which have been dispursed but not received at the bank			The details of the DDs presented to the Bank but not remitted to the Account	
Sl.No	Cheque No	Amount	DD No	Amount
1	59166	4645.00	123689	19400.00
2	865438	34238.00	123692	45800.00
3	865439	34238.00	123691	45800.00
4	144174	16522.00	816617	386500.00
5	144206	10605.00	123700	7000.00
6	330958	119275.00	123697	15000.00
7	330959	240330.00	123696	15000.00
8	330961	2124.00	989717	1106100.00
9	330962	26540.00	227585	112240.00
10	330963	14750.00	637180	500.00
11	330964	13099	637179	1090.00
12	885861	1069033	637178	170.00
			637181	170.00
			123670	457800.00
			123702	149300.00
			123693	22900.00
			123698	7500.00
			637182	90.00
	Total	**1585399.00**	**Total**	**2392360.00**
			Difference Amount	**-806961.00**

Sd/-
Member Secretary
Bangalore Mysore Infrastructure
Corridor Area Planning Authority
Bangalore

The details of the fixed deposits matured during the year 2023-24

Name of the *Bank* /Address	F.D.Account Number	Fixed Deposit Date	Deposit Amount	Date of Maturity	Percentage of Interest	Matured Amount	Amount remitted to the Bank Account	Remitted from the Income Tax 2022-23	Deduction of Income Tax on Interest 2023-24	Total
State Bank of India,M S Building, Bangalore	41067777122	21-06-2022	1,95,00,000	21.06.2023	5.3%	2,05,54,223	2,04,48,279	81,758.00	23,607.00	2,05,53,644
	4106873974	22-06-2022	1,95,00,000	22.06.2023	5.3%	2,05,54,223	2,04,48,245	81,466.00	23,895.00	2,05,53,606
	41071770528	23-06-2022	1,95,00,000	23.06.2023	5.3%	2,05,54,223	2,04,48,209	81,174.00	24184.00	2,05,53,567
	41075116242	24-06-2022	1,95,00,000	24.06.2023	5.3%	2,05,54,223	2,04,50,895	80,882.00	24,775.00	2,05,56,552
	41078707093	27-06-2022	1,95,00,000	27.06.2023	5.3%	2,05,54,223	2,04,48,062	80,005.00	25,336.00	2,05,53,403
	41080224250	28-06-2022	1,95,00,000	28.06.2023	5.3%	2,05,54,223	2,04,48,024	79713.00	25,624.00	2,05,53,361
	41082820284	29-06-2022	1,95,00,000	29.06.2023	5.3%	2,05,54,223	2,04,49,345	79,421.00	26,064.00	2,05,54,830
	41087788801	30-06-2022	1,95,00,000	30.06.2023	5.3%	2,05,54,223	2,04,47,945	79129.00	26,199.00	2,05,53,273
Canara Bank, Madhavanagar branch						16,35,89,004				
	41222593377	25-08-2022	8,00,00,000	25.08.2023	6.6%	8,52,80,000	8,47,42,054	3,19,816.00	2,18,130.00	8,52,80,000
	Total		**23,60,00,000**			**24,97,13,784**	**24,83,31,058**	**9,63,364.00**	**4,17,814.00**	**24,97,12,236**
	140076160264	27.12.2022	13,00,00,000	27.12.2023	7.6%	14,01,65,164	14,01,65,164	-	-	14,01,65,164
	Total	**36,60,00,000**				**38,98,78,948**	**38,84,96,222**	**9,63,364.00**	**4,17,814.00**	**38,98,77,400**

Sd/-
Member Secretary
Bangalore Mysore Infrastructure
Corridor Area Planning Authority
Bangalore