Office of the Joint Director,
Local Audit Circle, 4th Floor,
TTMC Building, 'A' Block,
BMTC, Shanthinagar,
Bangalore-27

Emblem
Government of Karnataka

(Karnataka State Audit and Accounts Department)

No.Stha.Le.Pa.Va.Bem/Lepa.Varadi/2023-24/35 Dt 22/04/2024

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 2022-23-reg.

With reference to the above subject, the audit for the year 2022-23 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 receipt 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) Additional Chief 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 Multistoreyed 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 2022-23 of the Bangalore Mysore Infrastructure Corridor Area Planning Authority, Bangalore

Sl No.	Para No.	Details	Objected Amount	Recovery Amount
1	06	Not filing of compliance report to the Audit Reports for the previous year	-	-
2	10	Obtaining approval for the budget and incurring expenditure	-	-
3	17	Regarding submitting Annual Accounts in time	-	-
4	18	Regarding not submitting Administrative 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	3062470	
6	30	Taking action to pay cess amount to the Government	11682671	
7	43	Taking action to pay audit fee	246418	-
		Total	**14991559**	

Sd/-
Joint Director
Local Audit Circle,
Bangalore

Audit Report for the year 2022-23 of the Bangalore Mysore Infrastructure Corridor Area Planning Authority

Part I

1. Introduction

Came into effect as per Karnataka Town and Country Planning Act No.11 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 design and building plans of Industrial, Commercial and Residential Building, Building Designs, Plan and 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 Non Stop Highway, 41 km ring road, 9.1km Link road and 3.1 km fly over. It includes totally 140 Revenue villages and 54 partial villages and Maddur, Srirangapatna also.

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 2022-23 of the BMICAPA Planning Authority was undertaken and report has been released. The present year Audit period includes from 01-04-2022 to 31-03-2023. The details of the major lapses and objections and recovery amounts have been explained parawise in the audit. 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 National Highway Projects between Bangalore Mysore, the Government being convinced that development may take place adjacent to the alignment of the said road of this Highway project, 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 MIB98 Dt05-10-1999 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 Master Plan has 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	M.Jayadev (From 01-04-2022 to 12-07-2022) Sri Rakesh Singh IAS (From 17-08-2022 to 31-3-2023) The Additional Secretary to the Government Urban Development Department, Bangalore	Government Notification No.Na. Aa.E. 129 / My.Aa. Pra.2020 Dt 27-11-2020
2	Member	The 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
		The 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	The 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	The Additional Chief Secretary to the Government, Public Works, Port and Inland Water Transport Department, Bangalore	Government Notification No.Na.Aa.E. 05 Bem.Roo. Pa 2008, Dt 12-11-2008
5	Member	The 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	The Director of Town and Country Planning, Town and Country Planning Department, Bangalore	Government Notification No. Na. Aa. E 05. Bem.Roo.Pra.2008 Dt 12-11-2008
7	Member	The Chief Executive Officer and Executive member, KIADB, Bangalore	Government Notification No. Na. Aa. E 05. Bem.Roo.Pra.2008 Dt 12-11-2008

8	Member	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)	The Chief Executive Officer Zillapanchayath, Bangalore Urban District, Bangalore	Government Notification No. Na. Aa. E 05. Bem.Roo.Pra.2008 Dt 12-11-2008
10	Member, (Local Body Representative)	The Chief Executive Officer, Zilla Panchayath, Ramangara District, Ramanagara	Government Notification No. Na. Aa. E 05. Bem.Roo.Pra.2008 Dt 12-11-2008
11	Member, (Local Body Representative)	The Chief Executive Officer, Zilla Panchayath , Mandya	Government Notification No. Na. Aa. E 05. Bem.Roo.Pra.2008 Dt 12-11-2008
12	Member, (Local Body Representative)	The Chief Executive Officer, Zilla Panchayath, Mysore	Government Notification No. Na. Aa. E 05. Bem.Roo.Pra.2008 Dt 12-11-2008
13	Member Secretary	Additional Director of Town and Country Planning, BMICAPA, Bangalore	Government Notification No. Na. Aa. E 157. Na.Yo.Se.2008 Dt 13-11-2008
14	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

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

3. Details of the Activities and Duties

The Authority 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 as per rules to the Revenue Department for Land Conversion of Agricultural lands.

(D) Implementing Master Plans through Town Planning Scheme in Local Planning Area.

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

(F) Technical approval under the Rules for the plan, on the request of the land owner 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 of the Master Plan, Zonal Regulations approved by the Government, the provisions under various Act, Government Orders, Circulars and the direction/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 regarding the proposal and if there is provision as per the Act and delegated by the Authority, take action in respect of such cases in accordance with law and dispose. The files which under the Act has to be placed for the decision of the meeting of 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 KTCC Act and Rule 33 of the Planning Authorities Rules 1969, 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 Company, the work of revising the Master Plan has been entrusted to M/s QRIP Company. On the basis of the said information, the M/s QRIP Company has prepared the original plan for the Planning Area of the Authority and has submitted. Regarding as to whether the harmonizing of link, peripheral road and expressway in the said sketch 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 original plan and its accuracy.

Regarding finalization of the original sketch submitted for verification on 09-01-2019, 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 sketch 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.

16 years have elapsed 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 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 original plan 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 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, circulation and BMIC Project. As per the Agreement entered into with M/s QRIP Company on 19-08-2009, the preparation of Master Plan should have been ended by 25-02-2011.

Further, the meeting opined that till regarding BMICP Scheme the information is received from the Public Works, Port and Inland Water Transport Department, it is impossible to continue the Revision of the Master Plan and it is appropriate to start the revision of the Master Plan and it is appropriate to continue the Revision of the Master Plan after receipt of information from the Public Works, Port and Inland Water Transport Department.

As per the Agreement entered into with M/s QRIP company 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 original plan a fresh in respect of the Master Plan, the meeting also opined that it is appropriate to cancel the agreement entered into with M/s QRIP 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 QRIP 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 QRIP company by the authority, as per the decision of the meeting.

On Additional Subject No.IX(6) of the 64th General Meeting of the Authority held on 20-01-2020 on discussing 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 scheme period of the Master Plan end by 2021, an unanimous decision was taken in the meeting

directing the Member Secretary to commence the process of preparing revision of GIS Master Plan.

As per the decision of the 64th General Meeting, as the revision Master plan 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 QRIP 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 QRIP, 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 QRIP Company.

As per the opinion of the Government, to take action regarding cancellation of the Contract Agreement entered into with M/s QRIP Company, a letter was written on 30-09-2020 to the said company to submit its opinion, if any. Thereafter M/s QRIP 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 Organisation	Bangalore Mysore Infrastructure Corridor Area Planning Authority, Bangalore
Name of the Auditor	1. Sri Raghavendra Auditor 2.Smt Latha R Auditor
Commencement date of the Audit	22-11-2023
Conclusion date of the Audit	24-11-2023
Human days utilized	06 Single Man days
Name of the reviewing officer of the Draft Report	Sri Nagaraja Shiregar, KSAS Additional Director, Bangalore Regional Office
Date of Review	17-04-2024

5. Details of the Management of the Authority.

The details of the management of the Authority for the year 2022-23.

Sl No.	Designation	Name	Date	
			From	To
1	Additional Director, Town and Country Planning and Member Secretary	Sri S.L.Rajanna	01-04-2022	31-03-2023

2	Joint Director, Town and Country Planning	Sri Manjappa	01-04-2022	31-03-2023
3	Deputy Director, Town and Country Planning	Sri Shesha P Sri Shivaramu K.P. Sri Lasuma Naik C	01-04-2022 01-06-2022 08-07-2022	31-05-2022 31-03-2023 31-03-2023
4	Assistant Director, Town and Country Planning	Smt Lalitha Nayak Smt Bavitha R.B Smt O.Janaki Smt Arundathi M.V.	01-04-2022 01-04-2022 25-04-2022 04-02-2023	31-03-2023 31-03-2023 31-03-2023 31-03-2023
5	Town Planner, Town and Country Planning	Sri Praveen Patil Kum.Suma K Kum.Ramya B.A.	01-04-2022 01-08-2022 18-07-2022	23-12-2022 31-03-2023 31-03-2023
6	Assistant Town Planner, Town and Country Planning	Sri P.Nandisha Sri Karthik C	01-04-2022 01-04-2022	31-03-2023 31-03-2023
7	Case Worker First Division Assistant Accounts Superintendent	Sri Manjula B Sri Shivanna } Out Source	01-04-2022 01-04-2022	31-03-2023 31-03-2023

6. **To take action to submit Compliance Reports to the Audit Reports of the previous years**

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 meeting and by letter No.BMICAPA/Le.Pa.Va/2022-23, Dt 10-03-2023 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.

		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
	Total Rs	**32**	**1603332417**	**20**	**1937998**	--	-	-	-	**32**	**1603332417**	**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 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 05 meetings were held and the details of the said meetings are as hereunder :

Date of the Meeting	Meeting Number
12-05-2022	72
29-08-2022	73
08-11-2022	74
06-02-2023	75
04-03-2023	76

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., 21-11-2023: Rs 163
<table>
<tr><td>Rs100x1</td><td>100</td></tr>
<tr><td>Rs 20x2</td><td>40</td></tr>
<tr><td>Rs 10x2</td><td>20</td></tr>
<tr><td>Rs Coins</td><td>3</td></tr>
<tr><td>Total Rs</td><td>163</td></tr>
</table>
</td></tr>
<tr><td>2</td><td>Postal Stamps</td><td>On the date of commencement of Audit i.e. on 22-11-2023 Rs 324/- value Postal Stamps are there and tallies. The details are as hereunder</td></tr>
</table>

			Face value of the postal stamps	**Amount**	
			Opening balance	**35**	
			Received	10000	
			Total	10035	
			Expenditure	10030	
			Closing balance	**05**	
3	**Receipt Books**	On the date of Audit i.e., 22-11-2023 on verification of Receipt Stock Register totally 16 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., 22-11-2023 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., 22-11-2023, it is found about making any investment of Rs 36,60,00,000/- for the year 2022-23. Investments bonds invested are physically verified.			

10. Approved Budget for the year 2022-23

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 2022-23 has been obtained on 29-01-2022 in the 71

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

	Expected		Total Expected	Actuals
	Ordinary Section	**Capital Section**		
Initial balance at 1-4-2022	**784450**	**21009373**	**21793823**	**119904025**
Remittance in 2022-23	67189000	190000000	257189000	311987110
Total Rs	**67973450**	**211009373**	**278982823**	**431891135**
Expenditure in 2022-2023	60000000	217520000	277520000	24636392
Closing Balance on 31-3-2023	**7973450**	**-6510627**	**1462823**	**41254743**

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 2022-23 is enclosed at **Annexure-01.**

11. Details of Bank Account

The authority has opened totally 06 Accounts in SBI, multistoreyed 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) Betterment Fee and other Account

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

Opening balance as on 1-04-2022	73085446
Receipts for the year 2022-23	96438848
Interest/FDR Maturity	207357827
Total	**376882121**
Total Expenditure as on 31-3-2023	351072214
Closing balance as per cash book as on 31-03-2023	25809907
Closing balance Final balance as on 31-03-2023(pass book)	25989395
Difference	**179488**

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

B) Tank Conservation Fee Account

The Tank Conservation Account in SBI, Multistoreyed 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 1-04-2022	39619962
Receipts for the year 2022-23	22788058
Interest/FDR Maturity	0
Total	**62408020**
Total Expenditure as on 31-03-2023	48600000
Closing balance as per cash book as on 31-03-2023	13808020
Closing balance as on 31-03-2023 (pass book)	13808020
Difference	**0**

C) The Slum Clearance Fee Account

Slum Clearance Fee Account was opened newly at SBI, Multistoreyed 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 1-04-2022	5006207
Receipts for the year 2022-23	1608733
Total	**6614940**
Total Expenditure as on 31-3-2023	5300108
Closing balance as per cash book as on 31-03-2023	1314832
Closing balance as on 31-03-2023(pass book)	1314272
Difference	**560**

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, Multistoreyed building branch. The financial transaction for the year 2022-23 of the said Account is as hereunder.

For the year 2022-23 **(in Rupees)**

Opening balance as on 1-04-2022	253037
Receipts for the year 2022-23	0
Interest	6902
Total	**259939**
Total Expenditure as on 31-3-2023	0
Closing balance as per cash book as on 31-03-2023	**259939**
Closing balance as on 31-03-2023 (pass book)	**259939**
Difference	--

E) TDR Account

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

(In Rupees)

Opening balance as on 1-04-2022	3916

Receipts for the year 2022-23	0
Interest	108
Total	**4024**
Total Expenditure as on 31-3-2023	0
Closing balance as per cash book as on 31-03-2023	4024
Closing balance as on 31-03-2023(pass book)	4024
Difference	--

F) <u>Park Maintenance Account</u>

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

(In Rupees)

Opening balance as on 1-04-2022	1935457
Receipts for the year 2022-23	0
Interest	22564
Total	**1958021**
Total Expenditure as on 31-3-2023	1900000
Closing balance as per cash book as on 31-03-2023	**58021**
Closing balance as on 31-03-2023(pass book)	**58021**
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 2022-23 has been done in Account No54034600702 of State Bank of India, Multistoreyed 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 2022-23

(In Rupees)

Opening balance as on 1-04-2022	119904025
Receipts for the year 2022-23	104629283
Interest/FDR Maturity	207357827
Total	**431891135**
Total Expenditure	390636392
Closing balance as per cash register as on 31-03-2023	41254743
Closing balance as on 31-03-2023 as per pass book	41433671
Difference	178928

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 2022-23 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 2022-23 has not been maintained bank account wise and verified totally on the basis of the financial transactions of the cash books. The said organisation 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 2022-23 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. 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 2022-23 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 2022-23 no grant is released from the Government to the said

authority and it is informed 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 area 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 in the prescribed form and to produce in the next audit.

It is stated that no grant has been released to this Planning Authority during the year 2022-23 from the Government and the opinion of the report is that though there is no transaction in respect of the grant, the Grant Register shall be maintained in accordance with law.

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 2022-23 the opening balance checklist (O.B.) 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 2022-23 and submitted to the Audit for the year 2022-23 and pertaining to the Civil Amenities sites handed over to the authority during the year 2022-23, the amount has to be mentioned as per the market rate of the Government and the said Register has been submitted to the audit and the market rate has to be mentioned.

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 2022-23 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 2022-23. The report is of the opinion that in future shall be submitted within the prescribed period.

19) Loans

It is not found that the Authority raising a loan or sanctioning any loan during the year 2022-23.

20) Deposits

The organization has not received deposits of any kind during the year 2022-23. 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 2022-23. 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 (Temporary 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 63362/-Temporary 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.

Opening balance as on 01-04-2022	864
Advance for the year 2022-23	64000
Total	**64864**
Adjustment for the year 2022-23	64612
Balance as on 31-3-2023	252

23) Investments

The Authority had made investments in New Thippasandra Branch of Indian Bank and Madavara Branch of Canara Bank during the year 2022-23. The Investment Register has been verified and the details are as hereunder. The details are enclosed at Annexure-3.

The details of Investment for the year 2022-23

Opening balance as on 01-04-2022	197114367
Interest amount received on the Investment during the year 2021-22	10243460
Investment amount for the year 2022-23	366000000
Amount of Interest earned on the investment made during 2022-23	23878948
Total	**597236775**

Maturity amount for the year 2022-23	207357827
Closing balance as on 31-3-2023	**389878948**

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, FD08:TAR2020, Dt 12-03-2020 and FD91:TAR2022, Dated : 02 07 2022 and invest in Fixed Deposits which quoted the highest rate of interest. Accordingly during the year 2022-23 though twice proposal was submitted through procurement, no bank participated in the Tender. Hence, the rate of interest in force presently has been compared by obtaining quotation from 3 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 organisation and the receipt books as referred in the previous report verification is made.

For the year 2022-23

Opening balance as on 1-04-2022	16
Receipts for the year 2022-23	--
Total	**16**
Utilisation for the year 2022-23	07
Closing balance on 31-03-2023	09

Details for balance : Receipt No.28-36(1351-1800)

25) Partial utilization of Receipt Book

During the year 2022-23 the Receipt Book is partially utilized and the details are as hereunder.

Sl.No.	Receipt No	Last receipt used during the year 2022-23	Date
1	27	1301-1305	31-03-2023

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.

Upto 2022-23

Opening balance as on 1-04-2022	99
Receipts for the year 2022-23	-
Total	99
Utilisation for the year 2022-23	--
Closing Balance as on 31-3-2023	99

27) The Details of posts sanctioned to the Authority

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 or till the work of the Bangalore Authority is completed whichever is earlier, temporarily subject to the terms and conditions mentioned in the Government Order No.Na.Aa.E./286/Aa.Pra.2007 Dt 30-05-2007 and restrictions dt 27-02-2011. 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 27-02-2008 and 19-02-2018 respectively. The details of temporary sanction of posts 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	02	-
4	Assistant Director of Town and Country Planning	04	02	-
5	Town Planner	04	02	-
6	Junior/Assistant Town Planner	04	02	-
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	-
	Total	**25**	**18**	

28) The details of remitting pension contribution

As per Rule 427 of the KCSR, the Pension contribution of the officers and the staff working on deputation, is calculated at 1/8 of the pay and totally Rs 391236/-(Cheque No.195697/29-7-2022) pension contribution of the employees working from 1-4-2022 to 31-3-2023 has been remitted to state consolidated fund and leave salary portion at 11% of the said employees was calculated and totally Rs678774/-(Cheque No.195698/29-7-2022) has been paid.

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 from 01-01-2021 to 31-12-2022 for the 3 previous year 2021-22, Rs624399/- has been paid to the Karnataka Town Planning Board Contribution. Apart from that at the end of 31-03-2023, for the current year2022-23 Rs 3062470 is due and it is instructed for objection till the said balance amount of the Rupees Rs 3062470 is paid to the Karnataka Town Planning Board as contribution and details are produced.

30.) 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 Recovery is as hereunder :-

Sl. No.	Details of Cess	Amount Collected During 2022-23	Fee collected at 5%	Amount to be paid
1	Water Supply Development	3054550	152728	2901822
2	Circular Road Development	3054550	152728	2901822
3	Community Transport System Development	6188450	309423	5879027
	Total	**12297550**	**614879**	**11682671**

Out of Rs1229755/- received during the current year excluding 5% collection fee amount of Rs614879 action shall be taken to remit the balance of amount of Rs11682671 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 years also.

31) Details of the Office Rent Paid

As the authority does not own a site and building of its own and hence the office is preforming functions of the office on monthly rent basis in the private building in the present address. During the said year Totally Rs3016839/- has been paid towards the office rent. In this regard the details of payment of GST and TDS has been furnished to the Audit. It is stated that the start of the office Rs.10,00,000/- has been paid as deposit to the owner of the building.

32) 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.

33) Regarding Excess amount of the Authority in Savings Account

On verification of the Account Book for the year 2022-23 of the Authority, it is found that in the excess amount in the opening balance of Rs119904025-is in the Bank Accounts. It is found that at the end of the year Rs41254743/- is there. During the said year as real receipts Rs103200008/- has been received and in the said period Rs24636392/- has been expended. When the above points are verified, though there is no expected expenditure, the amount has been left in the Savings Bank Account and savings has not been invested in fixed deposit. It is found that an additional interest that could have accrued to the Authority, has

been lost. In the Audit it is opined that it is appropriate to take necessary action and maintain Flexi Accounts.

34) Details of the action taken by the Authority to evict the unauthorized layouts

The Authority has not furnished details to the Audit regarding how many unauthorized layouts had come up under the limits of the said authority during the year 2022-23 and what action has been taken up by the Authority to evict these unauthorized Layout and the details of the unauthorized layouts that have been evicted till 31-3-2023. From Bangalore, Bidadi, Ramanagara, Channapatna, Maddur, Srirangapatna, Mandya and parts of Mysore are included in the Authority and as there are no local offices to oversee and supervise locally, there is a likelihood of cropping up of unauthorized layouts and hence due to the unauthorized layouts, there will not be systematic infrastructure and inconvenience will be caused to the citizen. Further there is a likelihood of loss of tax to the Government and hence the Audit is of the opinion that to give serious attention to the above matter and take administrative action.

35) The details of the Applications received and disposed off in respect of various Forms during the year 2022-23 in the office of the Project Authority of the Bangalore Mysore Infrastructure Corridor Area Planning Authority

In the office of the Bangalore Mysore Infrastructure Corridor Area Planning Authority, the register containing the details of the Applications received and disposed off during the year 2022-23 in respect of various

Forms have 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 Deputy Commissioners to furnish opinion. The said cases will be examined as per the Zonal Regulations of the Bangalore Mysore Infrastructure Corridor Area Planning Authority and opinions will be given to the Deputy Commissioner for Land Conversions. During the current year for Land Conversion of Agricultural lands to Non Agricultural purpose 607 cases have been received in this authority and in respect of them opinion of the Authority has been given.

ii) Plan Approval Cases

In the land converted lands coming under the jurisdiction of Bangalore Mysore Infrastructure Corridor Area Planning Authority, requesting for the proposed use applications are made to the Authority for approval of 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 obtaining Administrative approval of the meeting, a temporary approval will be given to the plan, sketch as per Section 17 of the Karnataka Town and Country Planning Act, 1961. After completion of all civil works i.e.. Road C.D.Works and drainage works by the owner of the Residential layout as per the order/circulars

issued from time to time by the Government and after handing over park/open place/civic amenity site and roads to the Authority, regarding completely developing the plan, produce the certificates regarding developing the plan in full form, the concerned departments, make application requesting for release of 100% sites of the plan. Thereafter the authority take up the inspection regarding the development in full as per the approved plan and after making sure action will be taken in accordance with law to release 100% sites by the Authority. During the current year for 20 multisites plan, 26 single site plan totally for 46 plans approval is given and sent to the concerned local bodies for implementation.

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 95 cases.

iv) Change of Land use cases

As per Rules the land owners are making applications to the change of land use along with the required documents to the Anekal Planning Authority, intending to develop the land for other purpose newly than

the land use prescribed in the plan of the master plan. The application along with the documents if found deserving to the scheme intending to be changed as per the guidelines implemented by the Government and if there is public interest in it and not against any law, an advertisement will be given in a local news paper in this regard for the information of the general public (by giving minimum 15days time limit), objections will be invited from the general public. If objections are received from the general public, they will be examined and regarding change of land use will be deliberated in the meeting of authority and recording a resolution, a suitable reason will be given regarding change of land use or not doing so and 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 the Bangalore Mysore Infrastructure Corridor Area Planning Authority, for approval of the Government. During the current year for a totally 52 cases 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 of fixing land use to totally 21 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 as plan has not been prepared, the Green Zones and Yellow Zones of the Layouts could not be estimated accurately. The report has opined that if sanction is accorded for the

plan in the Green belt, the said Member Secretary will be directly responsible

36) The details of functions of the BMPCPA organization

The master plan of the said organization will be 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 original master plan, it is found it has not yet been sanctioned. By this it does not seems that the main objective of the organization is fulfilled. NICE Road project that became for the reason for formation of the said Authority(as shown in the master plan) also has not progressed. As the project area of the Authority comes around the vicinity of the proposed NICE Road, due to the delay in the project without road commencement and prime work of the Public Works Department, it seems that the proposed objective of the Authority is not completed. Further as several years have lapsed after the coming into effect of the existing Master Plan, by the Master plan in most part it is found that land change work in the limits of the Area of the Authority is conducted as per Section 14(1) of KTCP Act.

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 2022-23 and details of

road/drainage/park/hospital/play ground and C.A.Sites reserved for civic amenities in the approved layouts, registered in the office of the Sub Registrar in the name of the Authority. In this regard during the year 2022-23, the Authority has obtained sanctioned plan of various layouts and civil amenities like park area. In this regard details is given in Annexure-04.

38) Mentioning the market value of the CA sites taken over to the Authority during the year 2022-23 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 06-08-2022 that was served, to record the park, road, 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 2022-23 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 2022-23 are furnished in Annexure-05.

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 Planning area of the Authority as mentioned in the master plan. This is the main point of the Planning Authority. This has to be implemented necessarily. In this regard the Authority has replied and in the concerned project Authority area 1847.46 Hectare area is reserved for the stipulated purpose and land acquisition has not been made. He has stated that no development works are undertaken. 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 with the additional grant, to land acquire the area earmarked for the formation of parks as mentioned in the master plan and take action to develop.

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

During the year 2022-23 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 pay is being paid.

Sl. No.	Details of the Post	Post to which appointed	Pay Drawn
1	Accountant	01 Post	31051
2	First Division Assistant	01 Post	31051
3	Computer Operator	01 Post	27371

4	D Group Employees	03 Posts	22962
5	Driver	02 Post	26083

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 not enclosed(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. Lapses in the maintenance of the Stationary Stock Register

The details of the stationary purchased from the Government Press and the distinction 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 2022-23, 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.

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

It is found that from April 2022 to March 2023 Rs550/- 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, the full amount collected under the Right to Information Act has to be remitted to the concerned Head of Account.

43 Details of Audit fees

Audit of the Authority for the year 2022-23 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 2022-23		328223040
To be deducted		
Right to Information etc	19414	
Encashment of FD	207357827	
Interest	1426532	
Transfer	16235930	
Total		225039703
Net Remittance		103183337
Total Expenditure during the year 2022-23		406872322
To be deducted		
Bank charge	1681	
Fixed Deposit	366000000	
Payment to the Board at 5%	624399	
Audit fee	0	
Others (KGID, Professional Tax) etc	3984794	
Transfer	16235930	
Total		**386846804**
Net Expenditure		20025518

Net Remittance	103183337
Net Expenditure	20025518
Total amount subject to Audit	**123208855**

Audit fee Rs $\frac{\textbf{123208855} \times 0.20}{100}$ = 246418

Opening balance as on 1-04-2022 (902453-397167)	505286
Demand for the year 2022-23	246418
Total Rs	751704
Payment for the year 2022-23	-
Closing balance at 31-03-2023	751704

* The opening balance has been considered as Letter No.Jan.Ni/Stha. Le.Pa.Va / Bem/Lepa.Shulka/2023-24/728 Dt 22-01-2024 of the Joint Director, Local Audit Circle Office

The Audit fee of Rs751704/- that is outstanding as on 31-3-2023 has to be remitted to the Head of Account as hereunder and details to be produced. Till the Audit fee of Rs246418/- for the year under audit is paid and suitable documents as submitted to the Government, will be kept under objection.

0070	Other Administrative Services
60	Other Services
110	Government Audit Fee
001	Audit fee

44. 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 Land Acquire the open area and area earmarked for the parks as mentioned in the master plan and develop.
3. 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.
4. It is appropriate to correspond with the bank to convert the savings bank accounts to flexi accounts. By this, the additional amount than the required amount is converted from time to time as fixed deposit

through swiping and swipout, the Authority will be more benefited. The Audit is of the opinion that it is appropriate to take action accordingly.

5. 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.
6. 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.
7. 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.
8. 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