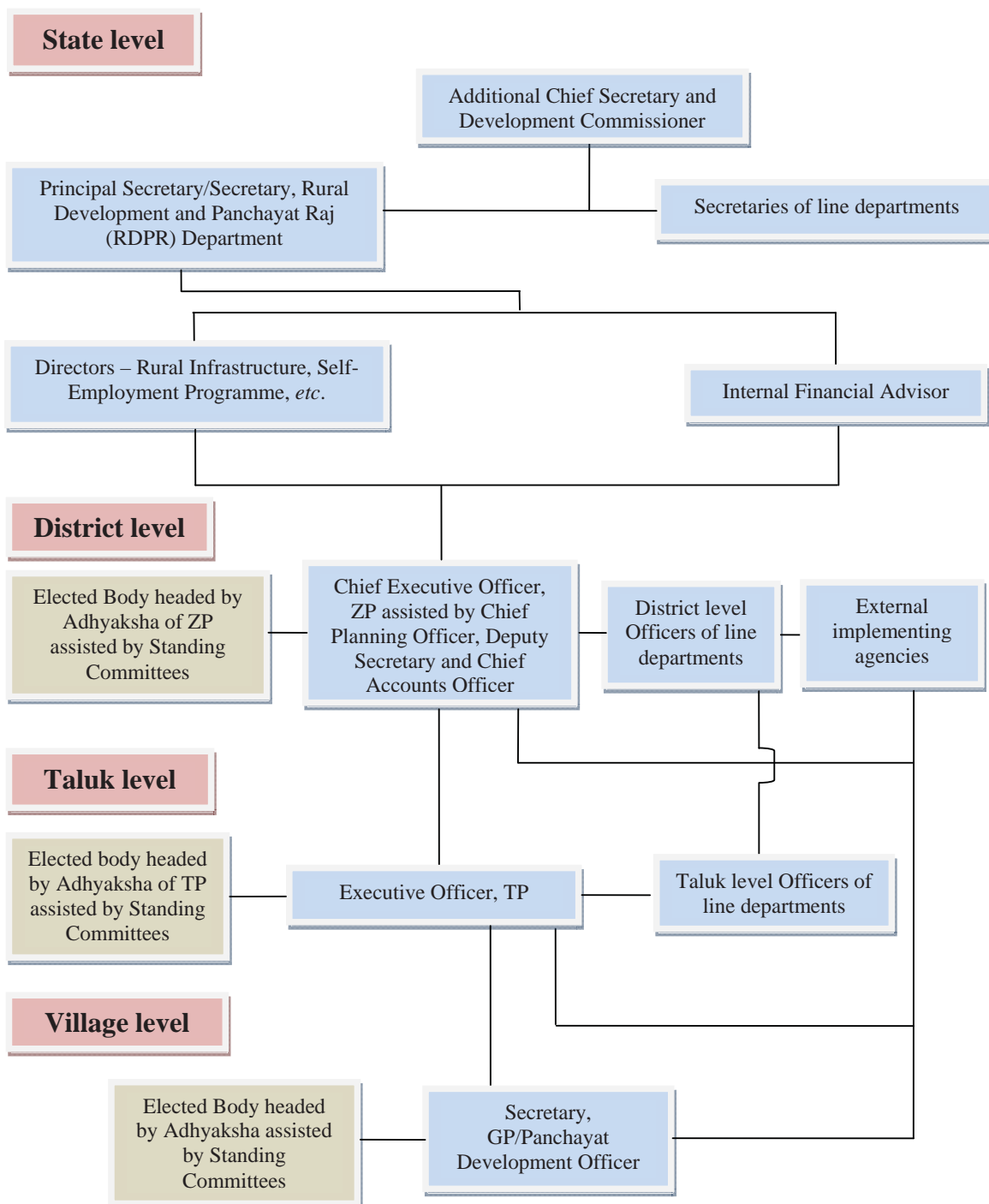




APPENDICES

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



Appendix 1.2
Statement showing fund details of flagship schemes
(Reference: Paragraph 1.4.1/Page 2)

(₹ in crore)

Scheme	Opening balance	Releases	Total fund available	Expenditure w.r.t total fund available (percentage)
MGNREGS	320.43	1,861.10	2,181.53	2,095.22 (96%)
National Rural Drinking Water Programme (NRDWP)	206.10	1,789.11	1,995.21	1,833.95 (92%)
Pradhan Mantri Gram Sadak Yojana (PMGSY)	177.65	40.74	218.39	55.98 (26%)
Nirmal Bharat Abhiyan (NBA)	147.52	94.61	242.13	191.41 (79%)
Gram Swaraj Yojana	42.39	10.29	52.68	5.29 (10%)
Suvarna Gramodaya Yojana	223.33	208.52	431.85	376.87 (87%)
Mukhya Mantri Grameena Raste Abhivrudhi Yojana (CMGSY)	33.93	146.37	180.30	146.37 (81%)

Source: 2013-14 Annual Report of RDPR

Appendix 1.3
Statement showing outstanding Inspection Reports & Paragraphs as at the end of March 2014
(Reference: Paragraph 1.9/Page 5)

ZP	More than 10 years (till 2003-04)		05 to 10 years (up to 2004-09)		03 to 05 years (2009-11)		2011-12		2012-13		2013-14		Total	
	IRS	Paras	IRS	Paras	IRS	Paras	IRS	Paras	IRS	Paras	IRS	Paras	IRS	Paras
Bagalkot	14	29	24	51	13	117	0	0	7	56	12	91	70	344
Bengaluru (Urban)	52	70	118	212	116	478	1	3	9	56	7	41	303	860
Bengaluru (Rural)	7	8	27	59	21	85	0	0	8	31	2	30	65	213
Belagavi	169	451	51	189	36	313	1	6	2	22	9	44	268	1025
Ballari	69	155	35	189	15	114	0	0	8	73	2	28	129	559
Bidar	41	100	26	133	11	102	0	0	5	72	5	62	88	469
Chamrajnagar	5	6	35	117	17	66	1	3	5	23	17	124	80	339
Chikkamagaluru	23	27	34	81	40	236	0	0	3	34	17	92	117	470
Chikkaballapur	26	50	39	171	31	193	1	2	0	0	5	28	102	444
Chitradurga	11	22	8	27	34	245	0	0	7	33	5	52	65	379
Dakshina Kannada	19	24	17	40	12	53	0	0	6	25	12	75	66	217
Davanagere	39	74	31	66	21	72	0	0	13	111	16	121	120	444
Dharwad	62	128	67	143	36	140	3	10	5	36	2	12	175	469
Gadag	67	173	33	127	16	111	0	0	7	57	9	63	132	531
Kalaburagi	75	193	31	100	17	95	0	0	5	59	12	102	140	549
Hassan	23	39	48	115	29	147	0	0	11	70	9	54	120	425
Haveri	23	38	38	81	30	209	0	0	4	46	1	19	96	393
Kodugu	15	24	15	56	14	90	0	0	2	10	13	86	59	266
Kolar	63	143	54	212	38	196	0	0	5	52	13	72	173	675
Koppal	12	25	30	138	18	128	7	32	2	15	13	114	82	452
Mandya	53	86	48	150	20	129	0	0	11	57	4	41	136	463
Mysuru	0	0	43	151	32	183	1	7	3	16	18	117	97	474
Raichur	55	159	29	189	13	103	1	14	2	39	15	142	115	646
Ramanagara	39	80	30	77	25	108	2	2	2	21	4	32	102	320
Shivamogga	24	37	32	81	19	96	0	0	9	36	4	64	88	314
Tumakuru	28	40	37	148	43	220	7	43	3	17	2	21	120	489
Udupi	6	9	16	63	17	91	0	0	6	20	9	55	54	238
Uttara Kannada	82	211	43	152	24	153	1	7	7	38	19	130	176	691
Yadagir	35	121	16	111	4	33	0	0	0	0	3	29	58	294
Vijayapura	74	147	45	145	9	44	0	0	5	31	2	19	135	386
Total	1,211	2,669	1,100	3,574	771	4,350	26	129	162	1,156	261	1,960	3,531	13,838

Appendix 2.1
List of PRIs selected for financial reporting
(Reference: Paragraph 2.2.1/Page 7)

Sl. No.	Zilla Panchayats	Taluk Panchayats	Gram Panchayats
1	Bengaluru (Urban)	Anekal	Attibele
			Ballur
			Dommasandra
			Jigani
			Kudlu (Shantipura)
		Bengaluru (North)	Hurulichikkanahalli
			Madanayakanahalli
			Rajanukunte
			Singanayakanahalli
			Sonnehalli
2	Chitradurga	Challakere	Abbenahalli
			Gowrasamudra
			Mailanahalli
			Ramajogihalli
			Sanikere
		Hosadurga	Devapura
			Doddagatta
			G.N Kere
			Kanchipura
			Kongavalli
3	Gadag	Gadag	Beladhadi
			Chikkahandig
			Kadhadi
			Kurthakoti
			Yelishirur
		Ron	Hole-alur
			Holemannur
			Mallapura
			Menasgi
			Santhageri
4	Koppal	Koppal	Gondbal
			Guladalli
			Hitnal
			Kaltavaragere
			Kolur
		Gangavathi	Bevinal
			Chikkadhanakanakal
			Hulihaidar
			Karatagi
			Kesarahatti

Appendix 2.2
Statement showing amount under 'II PWD cheques' and 'II Forest cheques' under Major Head 8782 for the year 2013-14
(Reference: Paragraph 2.2.1.1/Page 8)

(₹ in crore)

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

Source: SARs of ZPs

Appendix 2.3
Statement showing balances under Taluk Panchayat and Gram
Panchayat Suspense accounts for the year 2013-14
(Reference: Paragraph 2.2.1.1/Page 8)

(₹ in crore)

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

Source: Annual Accounts of ZPs

Appendix 3.1

Statement showing list of test-checked villages (SGY)

(Reference: Paragraph 3.1.2/Page 13)

Sampling methodology

Eight districts were selected using simple random sampling by selecting 25 *per cent* of the districts from each of the four revenue divisions. Under each district, two taluks were selected. Under each taluk, 25 *per cent* of the villages, subject to a maximum of 10 villages were selected. Further, of the selected villages, a joint physical verification of 32 villages, where more than 50 *per cent* of works were completed, was also conducted to check the quality of execution of work.

List of ZPs, TPs and villages selected is as under:

District	Taluk	Sl. No.	Village	Remarks
Chamarajnaraga	Chamarajnaraga	1	Harave	Conducted Joint physical verification
		2	Hebsuru	
		3	Honganur	Conducted Joint physical verification
		4	Kirigasuru	
		5	Kudlur	Conducted Joint physical verification
		6	Kempanapura	
		7	Masanapura	
		8	Venkataiahnachatra	
	Yellandur	9	Kesthuru	
		10	Kommaranapura	
		11	Yeriyur	Conducted Joint physical verification
Kolar	Kolar	12	Seepura	
		13	Channasandra	Conducted Joint physical verification
		14	Chowdenahalli	
		15	Dimbachamanahalli	
		16	Hogari	
		17	Kendthatti	
		18	Kodikannur	
		19	Muduvathi	Conducted Joint physical verification
		20	Ramsandra	
		21	Thotli	
		Srinivaspura	22	Addagallu
	23		Allavatti	
	24		Itharasanalli	
	25		Kolathuru	

District	Taluk	Sl. No.	Village	Remarks
Kolar	Srinivaspura	26	Koorigepalli	Conducted Joint physical verification
		27	Lakshmipura	
		28	Patanelavanki	
		29	Pegalapalli	
		30	Pulakuntlapalli	
		31	Yaldur	Conducted Joint physical verification
Tumakuru	Sira	32	Basavanahalli	
		33	Benche	
		34	Changavara	Conducted Joint physical verification
		35	Chikkanahalli	
		36	Kotta	
		37	Thavarekere	Conducted Joint physical verification
	Kunigal	38	Yelabadagi	
		39	Amruthur	Conducted Joint physical verification
		40	Ankanahalli	
		41	Basavanamathikere	
		42	Gunnagere	
		43	Haleyuru	
		44	Herohalli	
		45	K. Honamachanahalli	
46	Ujjani	Conducted Joint physical verification		
47	Vadaghatta			
Vijayapura	Basava Bagevadi	48	Angadagere	
		49	Hatharkihala	
		50	Itagi	Conducted Joint physical verification
		51	Matyal	
		52	Nadihala	
		53	Nagura	
		54	Sankanal	
		55	Ukkali	
	56	Wandal	Conducted Joint physical verification	
	Sindagi	57	Devarahippargi	Conducted Joint physical verification
		58	Handanagaru	
		59	Kainuru	
60		Malagana		

District	Taluk	Sl. No.	Village	Remarks
Vijayapura	Sindagi	61	Mannapura	
		62	Mulasavalagi	Conducted Joint physical verification
		63	Yanakanchi	
Dharwad	Kundgol	64	Hireharakuni	Conducted Joint physical verification
		65	Saunshi	Conducted Joint physical verification
	Hubballi	66	Chabbi	Conducted Joint physical verification
		67	Hebasur	Conducted Joint physical verification
		68	Sherevada	
Bidar	Bhalki	69	Ambesangvi	Conducted Joint physical verification
		70	Bhatambra	Conducted Joint physical verification
		71	Beeri	
		72	Dongapur	
		73	Joladabaka	
		74	Konamelakunda	
		75	Kongalli	
		76	Madakatti	
		77	Saigon	
		78	Varavatti	
	Humnabad	79	Benchincholi	Conducted Joint physical verification
		80	Changlera	Conducted Joint physical verification
		81	Kallur	
		82	Kandagol	
		83	Karapakpalli	
		84	Nagakere	
		85	Needavancha	
		86	Nirna	
87		Rampura		
88		Udamanahalli		
Kalaburagi	Kalaburagi	89	Alagud	
		90	Bachnal	
		91	Dharmpur	
		92	Gogi	
		93	Hagaraga	
		94	Holakundha	
		95	Kallabendur	

District	Taluk	Sl. No.	Village	Remarks
Kalaburagi	Kalaburagi	96	Kinnisadak	Conducted Joint physical verification
		97	Mahagaon	
		98	Udanoor	Conducted Joint physical verification
	Jewargi	99	Gaonwar	Conducted Joint physical verification
		100	Gudur	
		101	Harwal	Conducted Joint physical verification
		102	Kallur	
		103	Kasarbosga	
		104	Kondagoli	
		105	Muthakoda	
		106	Nagaralli	
		107	Ryawanur	
108		Telagabala		
Dakshina Kannada	Mangalore	109	Boliyaru	
		110	Haleangadi	
		111	Kolapura	
		112	Kolambe	Conducted Joint physical verification
		113	Munnuru	Conducted Joint physical verification
	Sullia	114	Aivathoklu	Conducted Joint physical verification
		115	Amaramudnuru	Conducted Joint physical verification
		116	Balugodu	

Appendix 3.2
Details of incorrect provisions in the estimates which led to excess expenditure (SGY)
(Reference: Paragraph 3.1.8.3 (iii)/Page 21)

Guidelines/Norms as per IRC	Provision made in estimate	Observation in no. of villages/works	Excess amount (₹ in lakh)
U shaped non-reinforced concrete drains along both sides of the road	Size stone Box type drainage	11 villages 13 works	134.14
U shaped non-reinforced concrete drains along both sides of the road	U shaped Reinforced concrete drains along both sides of the road	10 villages 15 works	49.73
Bituminous surfacing of the roads on previously prepared base course on the basis of rainfall of the area and to serve as wearing course and there is no provision for additional wearing course.	Scarifying existing surface, two grades of metalling-Grade-II and Grade-III <i>i.e.</i> , water bound macadam (WBM) as base course, providing and laying primer coat, applying tack coat with bituminous emulsion, providing, laying and rolling of open graded premix surfacing, in addition to seal coat.	15 villages 15 works	85.05
Cement concrete pavement for interior roads of villages to be restricted to 3.00 metres width and 0.10 metres depth.	Cement concrete pavement for interior roads of villages were provided width in excess of 3.00 metres and depth in excess of 0.10 metres.	6 villages 6 works	54.64
Rate as per Schedule of rate on Unreinforced plain cement concrete over a prepared sub base = ₹4094.00	Rate as per Schedule of rate on Unreinforced dowel jointed at expansion (varying rates)	4 villages 5 works	15.86
Rate as per mechanical means	Rate as per manual means	8 villages 51 works	25.95
Total		54 villages 105 works	365.37

Source: Records of villages concerned

Appendix 3.3
Names of the Gram Panchayats test-checked by Audit (TSC/NBA)
(Reference: Paragraph 3.2.3.3/Page 33)

District	Taluk	Gram Panchayat
Belagavi	Bailhongal	Ambadagatti
		Avaradi
		Devalapur
		Hannikeri
		Kadaravalli
		Kenganur
		Naganur
		Neginhal
		Nichanaki
	Vakkund	
	Gokak	Akkatanagerahal
		Avaradi
		Badigavad
		Gujanal
		Hunashyala P.G
		Konnur (Rural)*
		Kulagod
		Madaval
Mamadapur		
Chikkaballapur	Chikkaballapur	Naganur
		Ajjawara
		Arur
		Doddamarali
		Kondanahalli
	Chintamani	Manchanabele
		Posettihalli
		Anur
		Batlahalli
		Chinnasandra
		Hirekattigenahalli
		Iragampalli
		Kadadanamari
		Kaiwara
Chitradurga	Chitradurga	Mastenhalli
		Upparapet
		Alagavadi
		Issamudra
		Janukonda
		Kogunde
		Annehal
	Hiriyur	Iyyanahalli
		Kalagere
		Medehalli
		Sirigere
		Adivala
		Gowdanahalli
		Harthikote
Davanagere	Harihara	Imangala
		K R halli
		Kunikere
		Ranganathapura
	Honnali	Yeraballi
		Haralapura
		K Bevanahalli
		Kokkanur
		Nandigavi
		Rajanahalli
		Yelehole
		Chikadadakatte
		Gopagondanahalli
		Hanumasagara
Kumbalur		
Kunkova		
Mukthenhalli		
Palavanahalli		
Thimmalapur*		
Yakkanahalli		
Yaraganal		

District	Taluk	Gram Panchayat
Mandya	Maddur	Abalavadi
		Chamanahalli
		Goravanahalli
		Hosagavi
		Hosakere
		K Honnalagere
		Mallanakuppe
		Menasagere
		Nagarakere
		Sadolalu
	Pandavapura	Aralakuppe
		Balagatta
		K bettahalli
		Kanaganamaradi
Raichur	Raichur	Manikanahalli
		Narayanapura
		Athkoo* [*]
		Bichali
		Chicksugur
		Devasugur
		Idapanur
		Linganakhanadodi
		Talamari
		Yergera
	Sindhanoor	Badarli
		Balaganur
		Bappur
		Bhootaladinni
Tumakuru	Tiptur	Gunjalli
		Ramathnal
		Roudakunda
		Somalapur
		Virupapur
		Gurugadahalli
	Tumakuru	Honnavalli
		Huchhagondanahalli
		Hunaseghatta
		Masavanagatta
		Sarthavalli
		Tadasur
		Ballagere
		Beladara
Uttara Kannada	Honnavar	Haraluru
		Kanakoppa
		Malasandara
		Maskal
		Nidavallalu
		Oorkere
	Kumta	Swandenahalli
		Thimmarajanahalli
		Hadinbal
		Kasarakod
		Kelginor
		Kodani
		Kudrigi
		Mavinkurve
Baad		
Hegde		
Kalbhad		
Santeguli		
Soppinahahalli		

* Note: In three GPs, the beneficiary survey could not be conducted as:

- funds were not released in GP, Athkoo of ZP, Raichur and GP, Konnur (Rural) of ZP, Belagavi during the review period; and
- GP, Thimmalapur in ZP, Davanagere did not furnish the records to Audit.

Appendix 3.4
Details of funds received and expended during 2009-14 in test-checked districts (TSC/NBA)
(Paragraph 3.2.5.1/Page 35)

(₹ in crore)

Year	Opening Balance	Central share	State share	Interest	Misc.	Total	Expenditure	Percentage of utilisation	Closing Balance
ZP, Belagavi									
2009-10	2.66	1.47	3.00	0.09	0.36	7.58	4.56	60	3.02
2010-11	3.02	2.00	1.00	0.12	2.10	8.24	5.26	64	2.98
2011-12	2.98	4.76	0.94	0.21	0.56	9.45	4.18	44	5.27
2012-13	5.27	8.90	2.32	0.36	4.61	21.46	15.03	70	6.43
2013-14	6.43	11.05	2.54	0.42	0.86	21.30	16.49	77	4.81
Total		28.18	9.80	1.20	8.49	68.03	45.52	67	
ZP, Chikkaballapur									
2009-10	0.25	0.97		0.01	0.06	1.29	0.46	36	0.83
2010-11	0.83	1.78	0.75	0.04	0.01	3.41	1.96	57	1.45
2011-12	1.45	1.16	0.15	0.06	0.01	2.83	1.68	59	1.15
2012-13	1.15	0.00	0.70	0.05	0.16	2.06	1.32	64	0.74
2013-14	0.74	3.00	1.25	0.07	0.00	5.06	1.40	28	3.66
Total		9.76		0.23	0.24	14.65	6.82	47	
ZP, Chitradurga									
2009-10	1.18	1.47	3.00	0.11	0.02	5.78	2.50	43	3.28
2010-11	3.28	2.00	1.00	0.08	0.80	7.16	6.07	85	1.09
2011-12	1.09	2.90	0.69	0.13	0.12	4.93	1.62	33	3.31
2012-13	3.31	4.36	1.68	0.18	0.00	9.53	3.66	38	5.87
2013-14	5.87	2.47	0.52	0.22	0.00	9.08	5.51	61	3.57
Total		13.20	6.89	0.72	0.94	36.48	19.36	53	
ZP, Davanagere									
2009-10	1.17	1.29	1.56	0.05	0.46	4.53	1.73	38	2.80
2010-11	2.80	0.50	0.53	0.06	0.16	4.05	2.23	55	1.82
2011-12	1.82	3.20	0.99	0.09	0.06	6.16	3.32	54	2.84
2012-13	2.84	5.04	1.07	0.19	0.29	9.43	7.33	78	2.10
2013-14	2.10	12.90	3.97	0.09	0.00	19.06	15.66	82	3.40
Total		22.93	8.12	0.48	0.97	43.23	30.27	70	
ZP, Mandya									
2009-10	0.86	3.25	2.00	0.05	0.15	6.31	3.66	58	2.65
2010-11	2.65	2.63	0.25	0.07	0.36	5.96	3.43	58	2.53
2011-12	2.53	4.12	0.51	0.14	0.49	7.79	3.18	41	4.61
2012-13	4.61	9.87	1.15	0.37	0.03	16.03	1.26	8	14.77
2013-14	14.77	10.32	0.51	0.53	0.06	26.19	15.88	61	10.31
Total		30.19	4.42	1.16	1.09	62.28	27.41	44	
ZP, Raichur									
2009-10	1.26	2.57	0.00	0.07	0.03	3.93	2.72	69	1.21
2010-11	1.21	0.00	0.51	0.02	0.09	1.83	0.68	37	1.15
2011-12	1.15	0.00	0.45	0.04	0.02	1.66	0.54	33	1.12
2012-13	1.12	0.00	0.86	0.06	0.00	2.04	1.05	51	0.99
2013-14	0.99	0.68	0.00	0.06	0.00	1.73	1.17	68	0.56
Total		3.25	1.82	0.25	0.14	11.19	6.16	55	
ZP, Tumakuru									
2009-10	0.77	5.50	1.10	0.04	0.05	7.46	1.34	18	6.12
2010-11	6.12	2.67	1.91	0.17	0.04	10.91	2.92	27	7.99
2011-12	7.99	0.00	0.91	0.19	0.15	9.24	5.16	56	4.08
2012-13	4.08	14.31	1.49	0.52	0.23	20.63	9.62	47	11.01
2013-14	11.01	5.12	2.75	0.41	2.85	22.14	15.29	69	6.85
Total		27.60	8.16	1.33	3.32	70.38	34.33	49	
ZP, Uttara Kannada									
2009-10	2.58	2.00	1.06	0.08	1.00	6.72	4.27	64	2.45
2010-11	2.45	0.81	0.00	0.08	0.56	3.90	2.21	57	1.69
2011-12	1.69	3.70	3.56	0.14	0.53	9.62	2.15	22	7.47
2012-13	7.47	11.18	6.45	0.60	0.29	25.99	3.33	13	22.66
2013-14	22.66	6.32	3.20	0.83	0.00	33.01	23.78	72	9.23
Total		24.01	14.27	1.73	2.38	79.24	35.74	45	

Source: Records of ZPs

Appendix 3.5
List of Gram Panchayats selected (Own revenue of GPs)
(Reference: Paragraph 3.3.1/Page 56)

Sl. No.	Zilla Panchayats	Taluk Panchayats	Gram Panchayats
1	Bengaluru (Urban)	Anekal	Attibele
			Ballur
			Dommasandra
			Jigani
		Bengaluru (North)	Kudlu (Shantipura)
			Hurulichikkanahalli
			Madanayakanahalli
			Rajanukunte
2	Chitradurga	Challakere	Singanayakanahalli
			Sonnehalli
			Abbenahalli
			Gowrasamudra
		Hosadurga	Mailanahalli
			Ramajogihalli
			Sanikere
			Devapura
3	Davanagere	Davanagere	Doddagatta
			G.N Kere
			Kanchipura
			Kongavalli
		Jagaluru	Hadadi
			Huchchavanahalli
			Kadlebalu
			Kakkaragolla
4	Gadag	Gadag	Malalkere
			Gurusiddapura
			Halekallu
			Hosakere
		Ron	Kechchenahalli
			Kyassenahalli
			Beladhadi
			Chikkahandig
5	Kodagu	Madikeri	Kadhadi
			Kurthakoti
			Yelishirur
			Hole-alur
		Virajpet	Holemannur
			Mallapura
			Menasgi
			Santhageri
5	Kodagu	Madikeri	Bengoor
			Hakathur
			Kadagdalu
			Made
		Virajpet	Narandada
			Balele
			Chembebellur
			Chennayenakote
5	Kodagu	Virajpet	Hathur
			Kadanoor

Sl. No.	Zilla Panchayats	Taluk Panchayats	Gram Panchayats
6	Koppal	Koppal	Gondbal
			Guladalli
			Hitnal
			Kaltavaragere
			Kolur
		Gangavathi	Bevinal
			Chikkadhanakanakal
			Hulihaidar
			Karatagi
			Kesarahatti
7	Mandya	Mandya	Ganadalu
			Hullenahalli
			Kereagodu
			Sathanoor
			Soonagahalli
		Srirangapattana	Ballekere
			Darasaguppe
			K.Shettahalli
			Mahadevapura
			Melapura
8	Uttara Kannada	Halliyal	Alur
			Ambikanagar
			Aralwad
			Havagi
			Teragaon
		Karwar	Asnoti
			Chittakula
			Kerawadi
			Kinnara
			Shirwad

Appendix 3.6

(Reference: Paragraph 3.3.2.1/Page 57)

a. Gram Panchayats having same demand of property tax for 2012-13 and 2013-14 in spite of increase in number of properties

(Amount in ₹)

Sl. No.	Name of the ZPs	Gram Panchayats	2012-13		2013-14	
			No. of properties assessed for tax	Demand	No. of properties assessed for tax	Demand
1.	Davanagere	Kakkaragola	1,444	2,96,088	1,487	2,96,088
2.		Halekallu	1,698	2,38,563	1,717	2,38,563
3.		Hosakere	1,820	3,54,797	1,842	3,54,797
4.	Gadag	Beladhadi	1,145	18,320	1,169	18,320
5.	Chitradurga	Abbenahalli	2,278	3,33,662	2,298	3,33,662
6.		Mailanahalli	1,542	3,21,612	1,556	3,21,612
7.		Sanikere	2,644	7,20,981	2,672	7,20,981
8.	Uttara Kannada	Kinnara	970	38,679	980	38,679

b. Gram Panchayats where property tax demanded during 2012-13 was less than the demand of 2011-12 in spite of increase in number of properties

(Amount in ₹)

Sl. No.	Name of the ZPs	Gram Panchayats	2011-12		2012-13	
			No. of properties assessed for tax	Demand	No. of properties assessed for tax	Demand
1	Bengaluru (Urban)	Ballur	2,708	14,35,550	2,724	13,28,580
2	Mandya	Sathanoor	1,270	15,93,313	1,303	11,98,573
3		Ballekere	1,403	2,14,475	1,413	2,05,200
4		Melapura	1,187	5,56,475	1,227	4,41,159
5	Kodagu	Hakathur	1,695	5,34,063	1,736	1,54,158
6		Chembebellur	1,300	2,70,565	1,308	2,49,240
7		Channaianakote	874	1,09,436	1,096	62,668
8		Hathur	1,025	3,31,566	1,074	2,54,203

Appendix 3.7
Selection of PRIs for IT audit on ‘Pancha Tantra’
(Reference: Paragraph 3.4.3/Page 62)

Sl. No.	Zilla Panchayats	Sl. No.	Taluk Panchayats	Sl. No.	Gram Panchayats
1	Bengaluru (Urban)	1	Anekal	1	Attibele
				2	Ballur
				3	Dommasandra
				4	Jigani
				5	Kudlu(Shantipura)
		2	Bengaluru (North)	6	Hurulichikkanahalli
				7	Madanayakanahalli
				8	Rajanukunte
				9	Singanayakanahalli
				10	Sonnehalli
2	Chitradurga	3	Challakere	11	Abbenahalli
				12	Gowrasamudra
				13	Mailanahalli
				14	Ramajogihalli
				15	Sanikere
		4	Hosadurga	16	Devapura
				17	Doddagatta
				18	G.N Kere
				19	Kanchipura
				20	Kongavalli
3	Davanagere	5	Davanagere	21	Hadadi
				22	Huchchavanahalli
				23	Kadlebalu
				24	Kakkaragolla
				25	Malalkere
		6	Jagaluru	26	Gurusiddapura
				27	Halekallu
				28	Hosakere
				29	Kechchenahalli
				30	Kyasanahalli
4	Gadag	7	Gadag	31	Beladhadi
				32	Chikkahandig
				33	Kadhadi
				34	Kurthakoti
				35	Yelishirur
		8	Ron	36	Hole-Alur
				37	Holemannur
				38	Mallapura
				39	Menasgi
				40	Santhageri

Sl. No.	Zilla Panchayats	Sl. No.	Taluk Panchayats	Sl. No.	Gram Panchayats
5	Kodagu	9	Madikeri	41	Bengoor
				42	Hakathur
				43	Kadagdalu
				44	Made
				45	Narandada
		10	Virajpet	46	Balele
				47	Chembebellur
				48	Chennayenakote
				49	Hathur
				50	Kadanoor
6	Koppal	11	Koppal	51	Gondbal
				52	Guladalli
				53	Hitnal
				54	Kaltavaragere
				55	Kolur
		12	Gangavathi	56	Bevinal
				57	Chikkadhanakanakal
				58	Hulihaidar
				59	Karatagi
				60	Kesarahatti
7	Mandya	13	Mandya	61	Ganadalu
				62	Hullenahalli
				63	Kereagodu
				64	Sathanoor
				65	Soonagahalli
		14	Srirangapattana	66	Ballekere
				67	Darasaguppe
				68	K.Shettahalli
				69	Mahadevapura
				70	Melapura
8	Uttara Kannada	15	Haliyal	71	Alur
				72	Ambikanagar
				73	Aralwad
				74	Havagi
				75	Teragaon
		16	Karwar	76	Asnoti
				77	Chittakula
				78	Kerawadi
				79	Kinnara
				80	Shirwad

Appendix 3.8

**Number of water connections as per Pancha Tantra and GP records
(Reference: Paragraph 3.4.4.2/Page 64)**

Sl. No.	GP Name	Number of water connections	
		Pancha Tantra	Manual records
1	Alur	1	570
2	Balele	2	245
3	Gondabal	3	442
4	Guddanerlkere	2	1,636
5	Hakathuru	2	320
6	Halekallu	1	411
7	Hitnal	1	654
8	Holealur	1	1,280
9	K.Shettahalli	3	1,000
10	Kadanooru	1	164
11	Kaltavargera	1	330
12	Kanguvalli	1	876
13	Karatagi	2	1,950
14	Kurtakoti	2	1,047
15	Kyassenahalli	1	133
16	Menasagi	2	648
17	Mylanahalli	1	158
Total		27	11,864

Appendix 3.9
Difference in income from property tax and water charges between
manual records and Pancha Tantra
(Reference: Paragraph 3.4.6.1/Page 67)

(Amount in ₹)

Sl. No.	GP Name	Tax Details	Manual records	Pancha Tantra
1	Devapura	Property Tax	1,27,384	1,16,067
		Water Charges	16,920	69,775
2	Doddagatta	Property Tax	1,96,474	1,16,508
		Water Charges	65,120	37,863
3	G N Kere	Property Tax	2,66,126	1,119
		Water Charges	72,604	250
4	Kanchipura	Property Tax	2,43,003	4,720
		Water Charges	3,40,879	1,500
5	Kongavalli	Property Tax	93,759	75,254
		Water Charges	1,95,541	2,47,598

Appendix 3.10
Illustrative cases for differences in income as per DCB Register and
Income and Expenditure Statement
(Reference: Paragraph 3.4.6.2/Page 68)

(Amount in ₹)

Sl. No.	GP Name	Tax Details	DCB Register	Income and Expenditure Statement
1	Attibele	Property Tax	39,22,206	12,34,951
		Water Charges	80,737	5,640
2	Jigani	Property Tax	1,47,84,650	1,39,34,617
		Water Charges	59,177	54,823
3	Madanayakanahalli	Property Tax	86,15,644	1,10,02,623
		Water Charges	10,55,777	13,01,874
4	Rajanakunte	Property Tax	41,83,270	1,17,44,928
		Water Charges	274	1,560
5	Singanayakanahalli	Property Tax	65,91,804	82,87,885
		Water Charges	1,00,419	1,80,718
6	Hole-Alur	Property Tax	3,61,309	1,13,715
		Water Charges	3,64,949	1,10,368
7	Keregodu	Property Tax	2,48,369	12,99,972
		Water Charges	5,34,530	11,21,339
8	Sathanoor	Property Tax	1,35,615	7,04,449
		Water Charges	1,23,997	2,67,280
9	K Shettahalli	Property Tax	1,91,431	3,06,568
		Water Charges	2,57,838	5,95,261
10	Hitnal	Property Tax	68,553	4,83,684
		Water Charges	1,63,089	2,57,880
11	Gowrasamudra	Property Tax	2,38,470	0
		Water Charges	1,13,856	0
12	Mailanahalli	Property Tax	2,87,886	0
		Water Charges	73,773	0
13	Ramajogihalli	Property Tax	1,16,762	0
		Water Charges	68,739	0
14	Sanikere	Property Tax	5,91,488	2,561
		Water Charges	22,822	160
15	Doddaghatta	Property Tax	3,318	1,16,508
		Water Charges	2,674	2,20,305

Appendix 3.11
Illustrative cases for closing balances not carried forward properly
(Reference: Paragraph 3.4.6.3/Page 68)

(Amount in ₹)

Differences in Balances		
Tax Type	CB for 2012-13	O.B for 2013-14
ATTIBELE		
Street Light Charges	4,90,080	1,86,890
Tax on Building	81,83,159	85,36,430
Tax on Land	66,87,462	75,08,781
Water Rate - General	7,34,536	7,34,296
JIGANI		
Street Light Charges	1,91,510	1,70,210
Tax on Building	53,90,538	60,95,320
Tax on Land	45,34,161	87,24,323
Water Rate - General	2,29,884	2,05,826
Water Rate - Special	1,660	1,560
MAADANAAYAKANA HALLI		
Street Light Charges	3,38,315	3,59,562
Tax on Building	48,85,723	54,37,251
Tax on Land	13,98,014	13,28,254
Water Rate - General	7,40,260	8,06,682
Water Rate - Special	97,040	71,000
RAMAJOGIHALLI		
Water Rate - Special	-	2,14,568
SANIKERE		
Tax on Building	12,21,506	13,20,369
Tax on Land	(1,70,334)	3,72,140
Water Rate - General	2,74,375	2,89,129
KANCHIPURA		
Tax on Building	14,89,804	15,19,089
Water Rate - General	6,81,796	6,87,326
CHITTAKULA		
Tax on Building	12,62,798	13,91,691
ALUR		
Street Light Charges	30,675	45,054
Tax on Building	1,90,468	2,55,576
Water Rate - General	2,23,254	3,42,268
Water Rate - Special	480	-
HAVAGI		
Street Light Charges	9,758	28,648
Tax on Building	28,971	1,19,641
Tax on Land	3,178	12,296
Water Rate - General	13,648	44,522
Water Rate - Special	27,104	30,404
TERAGAON		
Street Light Charges	88,468	58,627
Tax on Building	2,14,295	1,37,622
Tax on Land	69,483	39,116
Water Rate - General	3,67,176	2,65,997
Water Rate - Special	2,11,074	1,81,187
CHIKKANDIGOL		
Street Light Charges	75,343	78,436
Tax on Building	2,03,623	2,13,522
Tax on Land	34,479	37,262
Water Rate - General	6,37,494	6,61,887
Water Rate - Special	706	65,313
Water Rate - General	90,685	93,800

Appendix 3.12
Differences in cess collected as per manual records and Pancha Tantra
(Reference: Paragraph 3.4.6.4/Page 69)

(Amount in ₹)

Sl. No	GP	Balance cess to be remitted	
		Manual Records	Pancha Tantra
1	Attibele	75,45,826	0
2	Ballur	24,75,027	0
3	Dommasandra	31,88,304	0
4	Jigani	2,33,96,773	0
5	Kudlu (Shantipura)	78,82,473	0
6	Huralichikkanahalli	26,04,502	2,182
7	Madanayakanahalli	1,38,38,625	0
8	Rajanakunte	1,35,36,756	0
9	Singanayakanahalli	74,49,550	0
10	Sonnenahalli	9,47,336	0
11	Hadadi	4,77,974	0
12	Huchhavvanahalli	2,51,287	1,61,622
13	Malalkere	2,79,748	75,404
14	Kadlebalu	6,95,338	1,98,907
15	Kakkaragola	3,93,564	2,12,913
16	Gurusiddapura	2,59,535	74,097
17	Halekallu	2,90,463	1,50,695
18	Hosakere	3,67,319	1,51,117
19	Kechhenahalli	3,29,831	0
20	Kyassenahalli	2,30,400	1,15,487
21	Beladhadi	43,100	12,054
22	Chikkahandig	35,075	18,767
23	Kadhadi	26,006	31,585
24	Kurthakoti	6,07,897	3,45,729
25	Yelishirur	1,21,547	13,722
26	Hole-Alur	6,18,403	97,826
27	Holemannur	68,203	36,289
28	Mallapura	1,43,749	28,342
29	Menasagi	1,54,347	20,909
30	Santhageri	2,03,233	28,407
31	Ganadalu	5,01,784	0
32	Hullenahalli	5,54,228	2,21,350
33	Keregodu	7,29,026	3,20,148
34	Sathanoor	12,35,724	5,93,102
35	Soonagahalli	4,54,538	0
36	Ballekere	2,08,613	0
37	Darasaguppe	3,56,458	0
38	K Shettahalli	3,34,374	1,55,227
39	Mahadevapura	5,24,783	0

Sl. No	GP	Balance cess to be remitted	
		Manual Records	Pancha Tantra
40	Melapura	5,51,545	0
41	Gondbal	1,76,585	3,348
42	Guladalli	3,66,079	81,712
43	Hitnal	8,81,584	39,428
44	Kaltavaragere	2,10,669	51,880
45	Kolur	2,20,709	12,031
46	Bevinal	5,93,931	1,93,159
47	Chikkadhanakanakal	1,27,086	96,897
48	Hulihaidar	2,78,390	14,494
49	Karatagi	3,13,780	1,16,467
50	Kesarahatti	0	1,40,503
51	Bengoor	2,23,466	27,114
52	Hakathur	4,74,394	1,62,528
53	Kadagdalu	2,51,980	69,033
54	Made	1,93,958	10,751
55	Narandada	2,05,609	1,00,124
56	Balele	1,54,317	93,199
57	Chembebellur	2,07,576	20,614
58	Channaianakote	2,03,517	86,270
59	Hathur	4,48,732	2,72,207
60	Kadanoor	36,973	34,119
61	Abbenahalli	2,81,824	1,29,122
62	Gowrasamudra	0	1,65,009
63	Mailanahalli	4,91,986	2,88,644
64	Ramajogihalli	2,24,166	1,67,682
65	Sanikere	7,22,409	4,67,565
66	Devapura	2,69,605	31,684
67	Doddaghatta	2,99,792	64,189
68	G N Kere	2,75,234	0
69	Kanchipura	5,84,209	1,25,995
70	Kongavalli	2,85,557	68,627
71	Alur	2,89,055	40,544
72	Ambikanagar	17,398	10,413
73	Aralwad	111	745
74	Havagi	3,014	61,387
75	Teragaon	0	15,326
76	Asnoti	0	39,571
77	Chittakula	13,940	88,303
78	Kerawadi	0	8,558
79	Kinnara	13,304	9,843
80	Shirwad	1,36,620	1,53,278

Appendix 4.1

Statement showing details of cess collected and remitted to Government account in selected ULBs for the period 2009-14
(Reference: Paragraph 4.3.7/Page 81)

Sl. No.	Name of ULBs	Opening balance			Collection			Remittance			Balance as on March 2014				
		Health	Library	Beggary	Health	Library	Beggary	Health	Library	Beggary	Health	Library	Beggary	Total	
1	TMC, Aland	0.08	0.02	0.01	0.09	0.04	0.02	0.15	0	0.06	0.03	0.09	0	0	0.17
2	CC, Kalaburagi	1.64	0.04	0.16	4.08	1.63	0.86	6.57	0	1.56	0.91	2.47	0.11	0.11	5.94
3	TMC, Hunsur	0	0	0	0.53	0.21	0.11	0.85	0.14	0.18	0.05	0.37	0.03	0.06	0.48
4	TMC, Nanjanagud	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	CC, Mysuru	26.09	2.58	0.94	25.42	10.27	5.20	40.89	0	4.64	1.26	5.90	8.21	4.88	64.60
6	CMC, Shahabad	0	0	0	0.24	0.10	0.05	0.39	0	0.07	0.01	0.08	0.03	0.04	0.31
7	TMC, Wadi	0.04	0.03	0.01	0.42	0.12	0.08	0.62	0	0.06	0	0.06	0.09	0.09	0.64
Total		27.85	2.67	1.12	30.78	12.37	6.32	49.47	0.14	6.57	2.26	8.97	8.47	5.18	72.14

Appendix 6.1
Unauthorised utilisation of park area
(Reference: Paragraph 6.1.3.1/Page 95)

Sl. No.	Name of the ULB	Name of the Park	Nature of utilisation
1	Bagalkote	Kenchamma Temple Park	Religious structure
2	Ballari	S.N.Pet Park	Religious structure
3	Bhadravathi	Sidharooda Park at W.No.6	Religious structure
4	Chikkamagaluru	Park at Kempanahalli Road, Next to Idgah Compound, Sy. No.44:C:3:4B, 31:1	Encroached by a Kalyana Mantapa for parking purpose
		Park at Kempanahalli Road, W.No.29, Sy. No.11	Religious structure
5	Gangavathi	Park Near St.Paul's School, Jayanagar, Gangavathi	Two houses
6	Ilkal	Ganeshgudi Park at Basavanagar	Religious structure
		Park at Suppur Plot	Religious structure
		Park at Shivabal Plot	Amma Seva Samsthe Trust building
		Park at Bhagyanagara	Commercial complex, houses
7	Raichur	IDSMT Park- III	Religious structure
		Sri Rama Nagar Colony Park	Religious structure
		Daddy Colony Park	Religious structure
		Nijalingappa Colony Park	Religious structure
8	Yadagir	Park near filter bed	Two houses
		Open space, Opp: Town Planning Office	Religious structure (demolished for new construction)
		Park at Laxminagar	Religious structure, stall and stage
		Open space near Jain Colony	House
9	Bommanahalli	Park at Shantiniketan layout, Sathyasai Baba temple	Religious structure
		Patalamma Park, Uttarahalli	Religious structure
10	Bengaluru (East)	Dr. BR Ambedkar Park (ESI hospital) Domlur	Religious structure
		Ganesha temple Park	Entrance of the Religious structure through park.
		Park near Fire Station, Banasawadi	Religious structure
11	Dasarahalli	Ravi Kirloskar Park	Religious structure is being constructed
		Anjaneya temple Park,	Religious structure.
		MEI Layout Part IV	Religious structure.
		Park at BBMP office premises	Religious structure
12	Mysuru	MEI Layout Part IV	Religious structure
		Gandhivana Park	Religious structure and choultry
		Park in front of Karaga Temple	Religious structure
		Sri Rama Park	Religious structure, choultry, house for priest
		Park in front of Hemavathi School	Religious structure
		Park in front of Little flower School	Religious structure
13	Kolar	Taponandana park	Fish stall
		Bairegowda Nagara layout	Consumer Co-operative Society and Religious structure
14	Robertsonpet	Vivek Nagar Park	Hotel
		Open space at Oorgampet	Religious structure
15	Chitradurga	Dwaraka Nagar Park	Religious structure
16	Karwar	Old KHB colony, Habbuwada	Religious structure

Appendix 6.2
Construction of structures by ULBs/State Government in parks for
unauthorised purposes
(Reference: Paragraph 6.1.3.2/Page 95)

Sl. No.	Name of the ULBs	Name of the Park	Nature of diversion
1	Bagalkote	Park at Road No. 12, Vidyagiri (Gourishankar Temple Park)	HOPCOMS outlet and Samudaya Bhavan under MLC grant
2	Ilkal	Park Opp: KEB Office	A government school building
		Joshigalli Park	Anganwadi building
		Park at Kulkarni Pete	Government school
		Park at Kororoni, Alampur Pete	Government school
		Park-II at Kororoni, Alampur Pete	Government school
		Park at Shivajinagar	Government school
3	Bengaluru (East), BBMP	BDA Complex park, Domlur	Nandini Milk Parlour and HOPCOMS outlet
		Club House park, Indiranagar	Nandini Milk Parlour and HOPCOMS outlet
		Coles park	BWSSB collection centre
		HRBR, Second Block, 6 th block, Kalyananagar	Nandini Milk Parlour, HOPCOMS outlet, BBMP contact point building and garbage collection centre building
4	Dasarahalli, BBMP	Park at Abbigere	Hospital buildings
5	Mysuru	Nehru Park, Udyagiri	HOPCOMS building placed inside the park
		Park in front of Hemavathi School	HOPCOMS
		Taponandana park	HOPCOMS and Nandini milk parlour
		Kasturi Bhavan park	A office building is being constructed in the park
6	Chitradurga	Opposite to District Hospital Park	HOPCOM building
		Union park	Shed built up for vegetable market

Appendix 6.3
Transfer of parks land by CMC, Ilkal
(Reference: Paragraph 6.1.3.3/Page 96)

Sl. No.	Name of the park	Survey No.	Date of land transferred	Area of the park in sq m	Rate per sq ft	Value based on 2013-14 guidance value (in ₹)
1	Not mentioned in the statement	73/2	83-05/10/1991	9,000	126	1,22,01,840
2	Maheswarappa Sajjan	172/A/2	122-04/02/1992	13,500	126	1,83,02,760
3	CMC	167/2	149-03/04/1992	1,000	126	13,55,760
4	CMC/Ashraya Colony	12/1/A	168-26/05/1992	42,000	126	5,69,41,920
5	Not mentioned in the statement	04/2	51-03/09/1994	8,000	126	1,08,46,080
6	Maidharagi	06/B2	213-14/07/1997	22,500	144	3,48,62,400
7	Not mentioned in the statement	178A/1	226-11/08/1997	600	126	8,13,456
8	Thammajirao Kulkarni	73/1	14-24/10/1998	9,600	126	1,30,15,296
9	Not mentioned in the statement	13/B	372-03/08/1998	3,750	126	50,84,100
10	Not mentioned in the statement	26/B plan No.107	228-21/12/2000	5,000	126	67,78,800
11	Madagalla	174/4B/1	231-21/12/2000	5,000	126	67,78,800
12	Chopdhar Plot	40	275-12/12/2005	3,500	126	47,45,160
13	Shanthabai Sajjan	4,440	285-12/12/2005	5,624	126	76,24,794
14	Not mentioned in the statement		317-03/05/2006	72	126	97,614
15	Not mentioned in the statement	Plan No.28,29	323-03/05/2006	5,000	126	67,78,800
16	Chavahana	64/2	210-14/07/1997	Not available	126	Not available
17	Basavanthappa Soodi	183/A/1	223-11/08/1997	Not available	126	Not available
18	Not mentioned in the statement	183/A/1	224-11/08/1997	Not available	126	Not available
19	Chavahana	66/K plan No.91	46-08/03/1999	Not available	126	Not available
20	Chavahana	66/K plan No.55	47-08/03/1999	Not available	126	Not available
21	Not mentioned in the statement	-	220-21/12/2000	Not available	126	Not available
22	Shyam Sundar	75/B 47	224-21/12/2000	Not available	126	Not available
23	Sappradha	4/B plan No.22	230-21/12/2000	Not available	137	Not available
24	Rayabagi	40/B plan No.22	232-21/12/2000	Not available	126	Not available
25	Amarappa Kumbar	36/1+2/2 plan No.72	84-31/01/2004	Not available	126	Not available
26	Amarappa Kumbar	36/1+2/2 plan No.71	154-10/09/2004	Not available	126	Not available
27	Srinivas Kalagi	62	259-19/09/2005	Not available	126	Not available
28	Not mentioned in the statement	66K plan No.91 & 55B	196-29/01/2010	Not available	126	Not available
Total						18,62,27,580