

BANGALORE DEVELOPMENT AUTHORITY
BANGALORE



ANNUAL ACCOUNTS
FOR THE YEAR 2008-09

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MANAGEMENT LETTER FROM ACCOUNTANT GENERAL

Subject: Management Letter-Deficiencies noticed in accounting records/systems/internal controls etc.

I have audited the annual accounts of the Bangalore Development Authority for the year 2008-09 and have issued the Audit Report thereon vide letter dated 15/12/2009. During the course of audit, the following deficiencies were noticed, which were not included in the Audit Report. These are being brought to your notice for corrective and remedial action.

- 1) The Authority did not make any provision for guarantee commission on loan raised from HUDCO for ORR Phase I and II and has requested the Government for its waiver. This aspect needs to be disclosed in the notes on accounts.
- 2) The Authority is required to disclose the applicability of supervision charges to be levied on civil work done on behalf of BMRCL in their notes on accounts.
- 3) The Authority had made a consolidated provision of Rs. 1.18 crore towards salary payable for the month of March 2009. However, it did not make provisions for recoveries like MCA, HBA and CA.
- 4) Non reversal of time barred cheques amounting to Rs. 1.53 lakh resulted in understatement of Bank balance to that extent.
- 5) The Authority is making contribution to Pension Fund only on adhoc basis and not on actuarial valuation which is in violation of Accounting Standard 15.
- 6) The Authority is required to disclose the method of recognizing cost of development of houses / flats in the Accounting policies and Notes on accounts.
- 7) The details of provisions made in the following head of accounts were not made available to audit.

Head of A/c	Details	Rs in Crore
460	Provision for LA, CW, <i>WS/UGD</i> & Elec. Works	599.55
467	Provision for pending works in HSR layout	25.00
468	Provision for lake development works in BDA layouts	24.33
470	Provision for Arkavathi Layout	240.00
466	Provision for redemption of debt liabilities	2.12

- 8) The Authority is required to disclose the reasons for making provision for interest at Rs. 1252.11 lakh on loan from KUIDFC Megacity Project - I&S market and continued projection of the work under works-in-progress, inspite of the fact that the loan together with interest was repaid and the work was completed.

9) The following differences between the figures adopted in the Annual Accounts and initial / basic records of the Authority as on 31/3/2009 were not reconciled.

(Rs in lakh)

Sl. No.	Head of A/c.	Name of Work	Amount as per Annual Accounts	As per basic records (C-Register)	Difference
1	890	Ramamurthy Nagar Under Pass	1780.96	1866.22	-85.26
2	876	West of Chord Road Under Pass	3618.15	3525.15	93.00
3	872	Fly over at Airport Road to I.R.R.	4133.39	3859.87	273.52
4	894	Road formation from Airport to Kundenahalli	934.35	862.50	71.85

- 10) The Authority reflected an amount of Rs. 3.92 crore under Revenue Deposits. ' ,This being the disputed land, compensations deposited with the Revenue Authorities in the earlier years, continued existence of this liability needs to be reconciled.
- 11) The rental income from employees and ground rent received was recognized on actual basis instead of accrual basis. This resulted in understatement of income and current assets. The Authority may recognize income on accrual basis.
- 12) The details of interest on investment of pension fund needs to be disclosed. A supplementary financial statement needs to be prepared for pension fund and disclosed
- 13) The details of opening balance, current year's credit and debits under various heads of accounts are required to be disclosed in the Trial balance.
- 14) As per 2 (c) of the Bird's eye view of the accounts for 2008-09, the Authority has stated that the Net Current Assets stands at Rs. 904.54 crore whereas as per the Balance sheet the Net Current Assets are Rs. 904.61 crore. This needs to be rectified.
- 15) The Authority does not have the details to assess the amount of Principal and Interest recoverable from HUDCO allottees based on actual. Though interest received was recognized as income, the outstanding principal from the allottees were not disclosed.
- 16) The Authority in respect of head of accounts "Advance from auction site allottees" and "Advance from site allottees" reflected the net of the transaction in the Receipt and Payment account instead of reflecting the Receipts and Payments separately resulting in understatement of both Receipts and Payments by Rs. 12.68 crore.

Yours faithfully

Sd/-

PRINCIPL ACCOUNTANT GENERAL (C&CA)
KARNATAKA

**SEPARATE AUDIT REPORT OF THE COMPTROLLER AND
AUDITOR GENERAL OF INDIA ON THE ACCOUNTS OF THE
BANGALORE DEVELOPMENT AUTHORITY, BANGALORE FOR
THE YEAR ENDED 31 MARCH 2009**

We have audited the attached Balance Sheet of Bangalore Development Authority, Bangalore as at 31 March 2009 and the Income & Expenditure Account / Receipts & Payment Account for the year ended on that date under Section 19(3) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The audit has been entrusted for the period upto 2009-10. These financial statements are the responsibility of the Authority's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules and regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any are reported through Inspection Reports / CAG's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mis-statements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit, we report that:
 - i We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - ii The Balance Sheet and Income & Expenditure Account/Receipt & Payment Account dealt with by this report have been drawn up in the format approved by the Board.
 - iii In our opinion, proper books of accounts and other relevant records except the Fixed Assets Register have been maintained by the Authority as required under section 47(1) of Bangalore Development Authority Act, 1976 in so far as it appears from our examination of such books.
 - iv We further report that:

A BALANCE SHEET - LIABILITIES

I) Reserves and surplus - Rs 66.73 Crore

This is understated by Rs. 71.15 lakh due to non inclusion of interest accumulated on unutilised portion of grants received from JNNURM Scheme. This has also resulted in overstatement of income as well as surplus of income over expenditure by the similar amount.

II) Loan funds - Rs 106.03 crore

As per Accounting Standard 11, a transaction in a foreign currency should be recorded in the reporting currency at each Balance Sheet date. The Authority, while reflecting the loan received from the Government of France had considered the rate prevailing on the date of drawal of the loan instead of the rate prevailing on the date of the Balance Sheet. This resulted in understatement of liabilities to the extent of Rs. 4.00 crore and overstatement of surplus by the same amount.

III) Current liabilities and provisions - Rs. 1067.29 crore

- a) Registration fee Rs. 20.81 crore: Rule 8(3) of BDA (Allotment of sites) Rules, 1982 stipulates that the applicant may, if he/she is not allotted a site can claim refund of registration fee which would be refunded after deducting 10 percent towards service charges. However, the Authority reflected the entire amount as a liability resulting in overstatement of liability and understatement of income to the extent of Rs. 2.08 crore being 10 per cent of the outstanding registration fee at the Balance Sheet date.
- b) The Authority did not make provision for the withheld amount of Rs. 50.00 lakh in respect of upgradation charges of flats belonging to a private company resulting in understatement of liabilities to that extent. This has also resulted in overstatement of surplus by Rs. 50.00 lakh for the year.
- c) This is understated and expenditure understated by Rs. 10.00 lakh due to non provision of audit fee for the year.

ASSETS

IV) Net Fixed assets - Rs. 372.35 crore

- a) Out of Rs. 36.18 crore incurred on the construction of under pass at West of Chord road, Rs. 6.96 crore was received as grant from JNNURM. The Authority has, however, included the entire cost of Rs. 36.18 crore under fixed assets, without considering the guidelines prescribed under Accounting Standard 12. This resulted in overstatement of assets to the extent of Rs. 6.96 crore.

- b) This is understated and expenditure overstated by Rs. 1.32 crore being excess depreciation provided on West of Chord Road Under Pass. The Authority had provided for full depreciation during the year whereas the asset was put to use only from February 2009.
- c) This is understated and expenditure overstated by Rs. 2.00 lakh being excess depreciation provided on Kiosks completed during the year.
- d) Erection of seven piers of the Metro Track was carried out by the Authority as a deposit contributory work for BMRCL at an agreed price of Rs. 5.45 crore and an amount of Rs. 2.50 crore was received as deposit from BMRCL during January 2008.
 - i) The Authority completed the work during 2008-09 incurring an expenditure of Rs. 4.79 crore and also capitalized the asset as its own. This resulted in overstatement of assets.
 - ii) The Authority provided depreciation on it, which resulted in overstatement of expenditure to the extent of Rs. 33.97 lakh.
 - iii) The Authority also did not account for the balance amount (Rs. 4.79 crore - Rs. 2.50 crore) resulting in understatement of Debtors to the extent of Rs. 2.29 crore.

V) Capital Work in progress - Rs. 180.16 crore

- a) Non-provision for the bills received during March 2009 relating to work-in-progress resulted in understatement of assets and liabilities to the extent of Rs. 4.29 crore.
- b) Non-capitalization of work on CDP Revision, MSDI project which was completed during the year resulted in overstatement of work-in-progress by Rs. 26.64 crore and understatement of fixed assets by Rs. 22.64 crore and understatement of expenditure (depreciation) to the extent of Rs. 4.00 crore.
- c) As per Accounting Standard 16, all amounts spent upto the date an asset is ready for use should be treated as capital expenditure. The Authority in respect of "Megacity Project -Construction of I&S Market" treated the interest paid on borrowed funds as an expenditure instead of capitalizing the same resulting in overstatement of expenditure and understatement of assets (Work in progress) to the extent of Rs 59.21 lakh.
- d) The work of design, development, implementation and support of integrated information system for the Board was awarded to HCL Technologies Ltd during 2005-06. An amount of Rs. 1.22 crore paid to the company was capitalized during 2005-06 even though the work had not been completed and put to use till date. The Authority had provided depreciation on this, resulting in understatement of work-in-progress and understatement of surplus to the extent of Rs. 1.02 crore.

- e) During the year, 18 sites auctioned by the Authority were subsequently cancelled and the initial deposits were forfeited. However, the cost of the sites amounting to Rs. 1.49 crore was not written back to the work in progress resulting in overstatement of income and understatement of assets to that extent.

Further, an amount of Rs. 18.37 crore was shown as receivable under sundry debtors in respect of these auctioned sites, resulting in overstatement of assets to that extent.

VI) Sundry Debtors - Rs. 52.28 crore

- a) This is understated by Rs. 6.60 crore due to non-inclusion of committed grants receivable under JNNURM Scheme from the Government of India and the State Government for "West of Chord Road - Magadi Road junction Under Pass".
- b) This is understated and income understated by Rs. 18.51 lakh due to non-inclusion of the amount receivable from Bangalore One Centers of Bangalore South Division.
- c) This is understated by Rs. 50.00 lakh due to non-inclusion of Government of Karnataka's share through Lake Development Authority towards cost of dredging and desilting of Lalbagh Lake.
- d) This is understated and income understated by Rs. 1.52 crore being non inclusion of interest payable by tenants due to default of payment of rent.
- e) This is understated and income is understated by Rs. 12.71 lakh being non-inclusion of arrears of rent relating to premises vacated by a Government agency during 2004.

VII) Loans and advances Rs. 119.03 crore

This is understated and income understated by Rs. 16.78 lakh being non-inclusion of accrued interest on mobilization advances paid to contractors.

B) General

1) Effect on Accounts

The net effect on accounts due to the preceding paras is that liabilities were understated by Rs 7.52 crore, assets were overstated by Rs 10.00 crore and excess of income over expenditure was overstated by Rs 3.43 crore for the year ended 31 March 2009.

- 2) As per Accounting policy followed by the Authority, the cost of development of layouts construction of sites should be reckoned as a percentage of sale value in the case of sites at 95% and at Rs. 3300/- per square metre in the case of auction sites, instead of the actual expenditure incurred.

- 3) The Authority did not maintain fixed assets register and details regarding formation of sites were not available

- 4) The Authority did not maintain age-wise analysis and details of Sundry Debtors.
- 5) The following advances and deposits remained unadjusted for over seven years. The details/reconciliation statements were not available for the closing balances reflected in the annual accounts.

(Rs. in lakh)

Account Code	Head of Account	Closing Balance
721	Material at Stores	12.34
722	Material recoverable from Contractor	76.05
768	Advances to employees - Others	1.48

C) Grants-in-Aid :

Out of the grants of Rs.3.48 crore received during the year, the organization could utilise the entire sum of Rs. 3.48 crore leaving a balance of Rs. Nil as unutilised grant as on 31 March 2009.

D) Management letter :

Deficiencies, which have not been included in the Audit Report have been brought to the notice of the Commissioner, Bangalore Development Authority Bangalore through a management letter issued separately for remedial/corrective action.

- v Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account / Receipt & Payment Account dealt with by this report are in agreement with the books of accounts.
- vi In our opinion and to the best of our information and according to the explanation given to us, the said financial statements read with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in **Annexure - I** to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India.
 - a. In so far it relates to the Balance Sheet, of the state of affairs of the Authority as at 31 March 2009; and
 - b. In so far as it relates to Income & Expenditure Account of the surplus for the year ended on that date.

Place: Bangalore
Date: 15 December, 2009

For and on behalf of the C&AG of India
PRINCIPAL ACCOUNTANT GENERAL (C&CA)
KARNATAKA

ANNEXURE - I

- 1) **Internal Audit:** The Internal Audit Team consisting of one Audit Officer, one Accounts Superintendent and one Auditor is inadequate considering the magnitude of transactions of Authority. There is no Internal Audit Manual in use.
- 2) **Asset Management:** The authority did not maintain fixed asset register and centralized asset register and hence has no details of the total quantity of land held by it as on any date. Further, physical verification of assets have not been conducted and hence no report was furnished to audit for scrutiny.
- 3) **Inventory Management:** The authority did not conduct physical verification of inventory during the year.
- 4) **Statutory requirements:** The Cess collected under the provisions of the Building & other Construction Workers Welfare Cess Act, 1996, has to be remitted to the Karnataka State Building and other Construction Workers Welfare Board within 30 days. However, it could be seen that the Authority had remitted the deducted amount with an initial delay of over 180 days in the year 2008-09.

The Authority has also not disclosed correctly its status with regard to assessment of Income Tax. Though Note 2 of the notes forming part of accounts states that the Authority has been granted the status of "Wholly Charitable Trust" and is exempt from payment of Income Tax, the Department has directed the Authority to remit the Advance Tax in view of amendment in Finance act 2008 wherein the income of the Urban development Bodies were brought under the tax net.

**PRINCIPAL ACCOUNTANT GENERAL (C&CA)
KARNATAKA**

BIRDS EYE VIEW OF THE ACCOUNTS FOR 2008- 09

The Annual Accounts of BDA for the year 2008 – 09 including the Balance Sheet and Income & Expenditure statement have been prepared in a Corporate Format. The presentation in the Accounts formats every year are being improved towards more transparent, illustrative and intelligible parameters mandated by the Companies Act. - 1956 vide Schedule – VI as laid down in the form and content of such a structure. It is mandatory for corporates to adopt the said structure. Through it is true that Schedule – VI to the Companies Act is not applicable to BDA, it has been taken as an indicative basis for better understanding of the Fiscal prudence of the organisation.

International Accounting Standards and Indian Accounting Standards formulated by professional bodies regulate the nature and content of the Financial Statements to ensure uniformity and adequacy of disclosure. It is not mandatory for BDA to adopt such a regulated format, but it is advantageous to follow such standards from the point of view of :

- a. Comparative evaluation and assessment of growth and efficiency of operations.
- b. Comparison in terms of the financial growth, performance etc.
- c. Designing for strategic priorities, policies & investment for growth and development of infrastructure facilities.

While drawing up the format, the nature of BDA's activities and the relevance of the accounting heads are kept in mind

A brief narration of various features of the accounts in the corporate format are furnished below :

Balance Sheet (BS): The BS has been presented in a vertical form as followed by most corporate.

1. **Sources of funds** : Changes made herein in the "Sources of Fund" representing the capital and liabilities sides of the BS are,
 - a. Surplus from operations for the year 2008 – 09 amounting to Rs.132.59 Crore has been added to the Capital Fund. The reason is that surplus from operations enhances the capital base of the organisation and hence it is added to capital fund. The cumulative capital fund as on 31-03-2009 stands at Rs.1,204.10 Crore. (Please refer Schedule – 1)
 - b. BDA has received a sum of Rs.10.00 Crore contribution from GOK, Rs. 24.00 Crore from NHAI and Rs.7.00 Crore from Railways, and Rs. 4.00 Crore receivable from Govt. of Karnataka totalling to Rs.45.00 Crore towards construction of the Interchange at Hebbal up to 31-03-2009. In addition to this a Grant of Rs 14.06 Crore has been received under **JNNURM** scheme towards construction of Grade separator at Agara

& Iblur junction and Under pass at West of chord road in Bangalore. The amount is in the nature of Capital Reserve and shown under Reserves & Surplus. (Please refer Schedule – 2)

- c. The cumulative Pension Fund as on 31-03-2009 stands at Rs. 80.27 Crore including the interest earned. (Please refer Schedule – 3).
- d. Loans amounting to Rs.106.03 Crore (including Rs. 67.33 Crores of HUDCO loan transferred from BMRDA a/c to BDA a/c by Govt in their order No. NAE / BBS / 08 dated 30-09-2008) availed by BDA from KUIDFC & HUDCO under Megacity Projects & MSDI have been categorised as “Loan Funds”. (Please refer Schedule-4)

2. Application of Funds :

- a. Fixed assets are shown at net of Rs. 372.36 Crore. The fixed assets are shown under each major head along with additions during the year. (Please refer Schedule-5)
- b. The Capital work in progress to the tune of Rs.180.16 Crore are indicated separately. The above capital works would become a part of the fixed assets of BDA after completion. (Please refer Schedule 6)
- c. Net Current Assets stands at Rs.904.54 Crore as of 31-03-2009. (Please refer Schedules – 7 to 13)

Schedules appended to the Balance Sheet:

The Balance Sheet has been supported by the following schedules

Schedule – 1 – Capital fund

Schedule – 2 – Reserves and Surplus

Schedule – 3 – Pension Fund

Schedule – 4 – Loans

Schedule – 5 – Fixed Assets

Schedule – 6 – Capital WIP

Schedule – 7 – Inventories – materials and stores

Schedule – 8 – Development and Construction WIP

Schedule – 9– Sundry Debtors

Schedule – 10 – Cash and Bank balances

Schedule – 11– Loans and Advances

Schedule – 12–Current liabilities

Schedule – 13– Provisions

Income and Expenditure Account (IEA)

- a. The income side of IEA has been divided into two major heads :-
 - i. The Capital source of income of BDA totalling to Rs.120.83 Crore has been shown under account head 'Sales'.(of sites & flats)
 - ii. Revenue source of income amounting to Rs.255.63 Crore consists of rent, penalty, interest, fees and taxes and others collections.
- b. Expenditure has been broadly classified as cost of site development, repairs and maintenance, operating and administrative expenses, employees remuneration and other benefits, donations, interest on loans, depreciation etc.,

Schedules to the IEA

The IEA has been supported by schedules. The grouping under each of the schedule is made keeping in view nature of activity. The schedules are as follows.

Schedule – 14 – Sales

Schedule – 15 – Other income

Schedule – 16 – Cost of Development

Schedule – 17 – Repairs and Maintenance

Schedule – 18 – Operating and Administrative expenses

Schedule – 19 – Employees remuneration and other benefits

Schedule – 20 - Donations

Schedule – 21 – Interest on loans

Schedule – 22 – Prior period adjustments

Schedule – 5 – Depreciation

Statement of changes in financial position:

It is essential to identify the movement / application of funds during the year and their consequent behaviour on the overall financial position. The statement indicating changes in financial position of BDA has been prepared and enclosed.

- Sd -

Finance Member

- Sd -

Commissioner

ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS

ACCOUNTING POLICIES :

1. Accounting convention :

The accounts are prepared on historical cost convention and accrual method.

2. Fixed Assets :

Fixed Assets are stated at cost less accumulated depreciation. Infrastructure Projects taken up under Megacity Scheme would be capitalised on completion. Depreciation would be provided afterwards.

3. Depreciation :

Depreciation on fixed assets is provided on Written down value method at the following rates :-

Buildings	10%
Plant and Machinery	15%
Vehicles	15%
Office Equipment's	10%
Furniture and Fixtures	10%
Computers (including software)	60%
Inter change at Hebbal	10%
Grade separator at Dairy circle	10%
Grade separator at Mico junction	10%
Grade separator at Ananda rao circle	10%
Flyover at Airport road IRR junction	10%
Formation of Road from Airport road to Kundanahalli	10%
Bridge at 14 th Main of HSR Connecting ORR	10%
Flyover at Central silk board	10%
Under pass at West of chord road	10%
ROB at Marathahalli	10%
Ramamurthy Nagar Under Pass	10%
Kiosks	10%
Ring Road	10%

4. The Capital work in progress includes expenditure incurred on the Megacity Projects, like Magadi road to Mysore road, RUB at Mysore road Magadi road, Construction of Grade separator along ORR at Agara & Iblur Junction and Construction of Grade separators at Inter section of ORR & Magadi Road etc.

5. Inventory Valuation :

The Stock of construction materials have been valued at cost.

6. Work in progress under Current Assets :

Work in progress under Current Assets in respect of development of layouts, (sites & land) is shown at cost, which is set off against the realization of sale proceeds.

7. Income & Expenditure Accounting :

Income Accounting :

(i) Income from sale of sites is recognized on actual receipt based on allotment. Allotment is considered to be based on the acceptance of the allotment letter by the allottee.

Income from auction sale of sites is recognized on issue of the auction confirmation letter based on the approval of the auction sale by the committee constituted for this purpose.

Income from Lease amount for Civic Amenities sites is recognized on actual receipt based on allotment / renewal letter.

Income from Rents from shops & flats is considered on basis of demand raised.

(ii) Income from sale of sites / houses has been recognised on the basis of the sale price fixed by BDA and Notified to the allottees, whether final or otherwise.

Expenditure Accounting :

The expenses incurred during layout development are being charged to Work in progress. When income is recognized, the cost of development would be taken as follows.

a. 95% of the sale value in case of sites.

b. Rs. 3,300/- per sq.mtr in case of auction sites.

NOTES FORMING PART OF ACCOUNTS

1. The capital fund as on 31-03-2009 had accumulated to the tune of Rs.1,204.10 Crores which includes the "Surplus from operations" of Rs.132.59 Crore for the year 2008 -09.
2. BDA has been granted the status of a "Wholly Charitable Trust" and registered under section 12A (a) of the Income Tax Act, 1961. As such the income of the Authority is exempt from payment of the Income tax from 01-04-2003 (assessment year 2004-05) and onwards subject to the compliance of relevant provisions of the Income Tax Act.
3. Reconciliation of the balances shown by the consolidated accounts with the balances shown in the subsidiary division records is in progress in respect of the heads of accounts WIP-development-sites, Advances-Suppliers.
4. The total provision made as on 31-03-2009 is Rs. 599.55 Crore towards Land acquisition, Civil works, Water supply, UGD and Electrification works by a matching debit to the cost of development of layouts.
5. The Authority has created a separate Pension Fund to meet the liabilities in respect of employee's retirement benefits which stands at Rs. 80.27 Crore as at 31-03-2009.
6. Property tax during the year has been calculated based on the actual demand raised by the respective revenue divisions.
7. Income from property tax has been accounted net of cesses payable to the Government of Karnataka in Education, Health, Library and CRC Departments.
8. Work in progress under Current Assets includes Rs. 0.42 Crore towards expenditure incurred on slum development works (D J Halli). As this work is outside the scope of BDA activities and Govt. has been requested to take over the outstanding loan. Even the Public Accounts Committee has advised the Govt. to treat the amount as a grant and not as loan. On receipt of approval from the Govt. necessary adjustment entries will be passed in the books of accounts.
9. Capital works in respect of Ramamurthy Nagar under pass, West of Chord Road under pass, ROB at Marathahalli & Kiosks have been completed & thrown open for traffic. The expenditure of Rs. 17.81 Crore, Rs. 36.18 Crore, Rs. 20.35 & Rs. 2.46 Crore respectively have been capitalised during the current year & shown under fixed assets.
10. Previous year figures have been regrouped / reclassified wherever necessary to make them comparable with the current year's figures.
11. Adjustments in respect of some of the observations made by the Accountant General during the audit of accounts of previous period have been incorporated in the accounts for 2008 - 09 under 'Prior period adjustments'.

BALANCE SHEET AS ON 31st MARCH 2009

(Rs in lakh)					
PARTICULARS	SCH	CURRENT YEAR		PREVIOUS YEAR	
		RUPEES	RUPEES	RUPEES	RUPEES
I SOURCES OF FUNDS					
Capital Fund	1		120,410.12		113,884.00
Reserves and Surplus	2		6,672.72		6,324.92
Pension Fund	3		8,027.03		7,596.98
Loan funds	4		10,602.91		5,788.76
TOTAL (SOURCES OF FUNDS)			145,712.78		133,594.66
II APPLICATION OF FUNDS					
Fixed Assets	5				
Gross Block		59,973.59		52,180.40	
Less: Depreciation		22,738.04		18,650.02	
Net Block			37,235.55		33,530.38
Capital Work in Progress	6		18,016.10		16,244.91
Investments					
Current Assets, Loans & Advances					
A. CURRENT ASSETS					
Inventories-Construction materials	7	88.39		88.39	
Work in progress					
Development and Construction	8	8,158.04		2,017.33	
Sundry Debtors	9	5,228.51		10,020.82	
Cash and bank balances	10	171,812.61		168,229.62	
Loans & Advances	11	11,902.83		7,328.31	
Gross Current Assets		197,190.38		187,684.47	
Less: Current Liabilities & Provisions					
Current Liabilities	12	15,352.81		9,455.25	
Provisions	13	91,376.44		94,409.85	
Total Current Liabilities & Provisions		106,729.25		103,865.10	
Net Current Assets			90,461.13		83,819.37
TOTAL (APPLICATION OF FUNDS)			145,712.78		133,594.66

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2009

(Rs. in lakh)

PARTICULARS	SCH	CURRENT YEAR RUPEES	PREVIOUS YEAR RUPEES
INCOME			
Sales	14	12,083.18	38,359.91
Others	15	25,563.11	24,134.34
		37,646.29	62,494.25
EXPENDITURE			
Cost of Development	16	1,926.49	14,271.77
Repairs and maintenance	17	12,990.09	3,410.90
Operating & Administrative expenses	18	1,315.50	882.44
Employee Remuneration and Other-Benefits	19	1,985.69	2,703.04
Donations	20	1,037.41	41.85
Interest	21	750.83	448.65
Depreciation	5	4,105.43	3,759.51
		24,111.44	25,518.16
SURPLUS FROM OPERATIONS		13,534.85	36,976.09
Prior Period Adjustments	22	(275.74)	8.72
SURPLUS TRANSFERRED TO BALANCE SHEET		13,259.11	36,984.81

SCHEDULES TO THE BALANCE SHEET

(Rs. In Lakh)

PARTICULARS	CURRENT YEAR		PREVIOUS YEAR	
	RUPEES	RUPEES	RUPEES	RUPEES
SOURCES OF FUNDS				
SCHEDULE : 1				
CAPITAL FUND				
401 Capital fund	107,151.01		76,899.19	
403 Surplus from operations	13,259.11	120,410.12	36,984.81	113,884.00
SCHEDULE : 2				
RESERVES AND SURPLUS				
438 Grants received from JNNURM scheme for Grade Sep Agra Junction	476.24		476.24	
439 Grants received from JNNURM scheme for Grade Sep Iblur Junction	234.29		234.29	
440 Grants received from JNNURM scheme for West of Chord Road Under pass	695.60		347.80	
432 Grants from Govt. of Karnataka (MSDI Project)	766.59		766.59	
434 Cont. from GOK, NH&Rly (Inter change at Hebbal)	4,500.00	6,672.72	4,500.00	6,324.92
SCHEDULE : 3				
PENSION FUND				
435 Pension Fund	8,027.03	8,027.03	7,596.98	7,596.98
SCHEDULE : 4				
LOANS				
421 Loans from Govt. of Karnataka	106.00		106.00	
427 Loans from Govt. of France	1,788.73		1,788.73	
442 Loans from KUIDFC - Meg - Ananda rao circle	822.00		998.00	
450 Loans from HUDCO - ORR Phase I & II	5,715.85		-	
451 Loans from KUIDFC - Megacity - Hebbal flyover	125.00		187.50	
452 Loans from KUIDFC - Megacity - CSB	349.70		476.90	
453 Loans from KUIDFC - Meg - Airport Road IRR	609.13		797.13	
454 Loans from KUIDFC - Meg - Dairy Circle	613.00		805.00	
455 Loans from KUIDFC - Meg Mico - Junction	399.50		523.50	
456 Loans from KUIDFC - Meg - Agara Junction	74.00	10,602.91	106.00	5,788.76

**SCHEDULE : 5
FIXED ASSETS**

SCHEDULES TO THE BALANCE SHEET

(Rs. In Lakh)

BANGALORE DEVELOPMENT AUTHORITY

	GROSS BLOCK				DEPRECIATION BLOCK				NET BLOCK	
	As at Apr 1, 2008	Add. For the year	Sale/adj for the year	As at Mar 31, 2009	Up to Apr 1, 2008	for the year	deletions for the year	Up to Mar 31, 2009	As at Mar 31, 2008	As at Mar 31, 2009
841 Land -										
841 Land - Freehold	38.68	-	-	38.68	-	-	-	-	38.68	38.68
843 & 844 Own bldg / shopping complex	2,600.15	2.35	-	2,602.50	1,105.02	149.63	-	1,254.65	1,495.13	1,347.85
845 Plant & Machinery	0.95	-	-	0.95	0.94	-	-	0.94	0.01	0.01
846 Vehicles	241.76	26.22	26.70	241.28	128.40	20.94	17.41	131.93	113.36	109.35
847 Furniture & fixture	133.57	1.42	-	134.99	77.12	5.78	-	82.90	56.45	52.09
848 Office equipment	189.65	34.24	-	223.89	90.53	12.06	-	102.59	99.12	121.30
849 Int.chge at Hebbal	6,714.36	7.04	-	6,721.40	2,729.93	399.15	-	3,129.08	3,984.43	3,592.32
842 Flyover at C S B	2,127.75	-	-	2,127.75	731.73	139.60	-	871.33	1,396.02	1,256.42
840 Computers	394.71	8.36	-	403.07	367.98	18.89	-	386.87	26.73	16.20
851 Grade Sep at Dairy circle	2,355.47	-	-	2,355.47	637.80	171.77	-	809.57	1,717.67	1,545.90
872 Flyover at Airport road IRR junction	4,131.26	2.13	-	4,133.39	412.70	371.86	-	784.56	3,718.56	3,348.83
874 Grade separator at Mico junction	3,173.32	-	224.76	2,948.56	602.63	234.59	22.47	814.75	2,570.69	2,133.81
875 Grade separator at Ananda rao circle	2,859.57	5.91	-	2,865.48	540.16	232.53	-	772.69	2,319.41	2,092.79

**SCHEDULE : 5
FIXED ASSETS**

SCHEDULES TO THE BALANCE SHEET

(Rs. In Lakh)

77

	GROSS BLOCK				DEPRECIATION BLOCK				NET BLOCK	
	As at Apr 1, 2008	Add. For the year	Sale/adj for the year	As at Mar 31,2009	Up to Apr 1. 2008	for the year	deletions for the year	Up to Mar31.2009	As at Mar 31.2008	As at Mar 31.2009
894 Road formation from Airport rd to Kundanahalli	700.21	234.14	-	934.35	67.93	86.64	(22.47)	177.04	632.28	757.31
897 Bridge at 14th Main of HSR Connecting ORR	368.39	-	-	368.39	36.79	33.16	-	69.95	331.60	298.44
890 Ramamurthynagar Under pass	-	1,780.96	-	1,780.96	-	178.09	-	178.09	-	1,602.87
876 West of Chord Road Under pass	-	3,618.15	-	3,618.15	-	313.34	-	313.34	-	3,304.81
895 & 896 ROB at Marathahalli	-	2,034.98	-	2,034.98	-	203.50	-	203.50	-	1,831.48
655 Kiosks	-	246.12	-	246.12	-	26.61	-	26.61	-	219.51
850 Ring roads	26,150.60	42.63	-	26,193.23	11,120.36	1,507.29	-	12,627.65	15,030.24	13,565.58
Total	52,180.40	8,044.65	251.46	59,973.59	18,650.02	4,105.43	17.41	22,738.04	33,530.38	37,235.55
Previous year	46,829.46	5,373.17	22.23	52,180.40	15,037.43	3,759.51	146.92	18,650.02	31,792.03	33,530.38

SCHEDULES TO THE BALANCE SHEET

(Rs. In Lakh)

PARTICULARS	CURRENT YEAR		PREVIOUS YEAR	
	RUPEES	RUPEES	RUPEES	RUPEES
APPLICATION OF FUNDS				
SCHEDULE : 6				
CAPITAL WORK IN PROGRESS				
866 Megacity Project - Constn. of I&S Market	1,774.77		1,769.07	
876 Flyover at west of chord road	-		1,613.78	
877 ROB near Kengeri Rly line	5.20		5.20	
881 Hightech City	10.82		10.82	
886 Peripheral road	174.33		146.98	
887 Magadi road to Mysore road	8,632.67		6,076.65	
889 RUB at Mysore road Magadi road	1,476.08		104.78	
890 Ramamurthynagar undar pass	-		1,673.83	
895 ROB at Marathahalli	-		755.62	
896 Approach road to ROB at Marathahalli	-		836.85	
655 Providing Kiosks & others	-		244.41	
899 Constn of RUB crossing the Rly line (Rly Dept)	1,193.63		80.66	
901 Constn of Grade sep along ORR at Iblur Junction	153.16		5.01	
902 Constn of Grade sep along ORR at Agra Junction	610.76		5.06	
903 Constn of Grade sep of Intersection of ORR & Mag Rd	1,244.56		275.15	
911 Constn. Grade sep at Inter Section of Kadabeesanahalli	4.64			
912 Constn. Grade Sep at Inter Section of Kalyan Nagar	4.98			
913 Constn. Grade Sep at Inter Section of Mahadevapura	4.84			
914 Constn. Grade Sep at Inter Section of Hennur	4.86			
915 Constn. Grade Sep at Inter Section of Veeranapalya	5.71			
916 Constn. Grade Sep at Inter Section of Bellandur	40.33			
917 Constn. Grade Sep at Inter Section of Devarabeesanahalli	4.72			
918 Constn. Grade Sep at Inter Section of HSR Layout	5.93			
919 Constn. Grade Sep at Kanteerva Stadium	0.37			
888 CDP Revision - MSDI Project	2,663.74	18,016.10	2,641.04	16,244.91

SCHEDULES TO THE BALANCE SHEET

(Rs. In Lakh)

PARTICULARS	CURRENT YEAR		PREVIOUS YEAR	
	RUPEES	RUPEES	RUPEES	RUPEES
CURRENT ASSETS				
- LOANS AND ADVANCES				
CURRENT ASSETS:				
SCHEDULE : 7				
INVENTORY:				
721 Materials at stores	12.34		12.34	
722 Materials recoverable from contractors	76.05	88.39	76.05	88.39
SCHEDULE : 8				
WORK IN PROGRESS				
621 Work in Progress - Development of sites	7,563.70		1,186.74	
611 Work in Progress - Land	-		746.74	
627 WIP Constn. - Admn Bldg / Shopping complexes	545.33		42.27	
629 WIP Constn. - Budget Housing	7.43		-	
864 Slums development works (D J halli)	41.58	8,158.04	41.58	2,017.33
SCHEDULE : 9				
SUNDRY DEBTORS				
693 Sundry debtors - corner sites	3,641.69		8,214.98	
711 Property taxes	109.78		128.19	
715 Rents due from shops & service centers	914.07		757.24	
719 Cont. due from Rly for Inter change at Hebbal	-		357.45	
718 Cont. due from GOK for Inter change at Hebbal	400.00		400.00	
528 T D S - Contractors & Suppliers	0.01			
717 Dues from Other Agen. for Prep of maps by NRSA	162.96		162.96	
Total Debtors		5,228.51		10,020.82
SCHEDULE : 10				
CASH & BANK BALANCES				
DEPOSITS				
801 FDR - Short term deposits	157,187.71		156,266.91	
803 FDR - Court deposits	489.70		456.06	
804 FDR - Revenue deposits	472.52		451.12	
807 FDR - Pension a/c	7,521.88	165,671.81	6,244.34	163,418.43

SCHEDULES TO THE BALANCE SHEET

(Rs. In Lakh)

PARTICULARS	CURRENT YEAR		PREVIOUS YEAR	
	RUPEES	RUPEES	RUPEES	RUPEES
BANK BALANCES				
811 Balance in a/c with Canara Bank	2,217.37		1,355.18	
819 Balance in a/c with Indian overseas Bank	2,527.51		2,574.43	
821 Balance in a/c with CB BDA Complex (CA 5016)	527.03		299.57	
822 Balance in a/c with CB BDA Complex (CA 5017)	150.00		76.78	
823 Balance in a/c with CB BDA Complex (CA 5018)	120.81		57.51	
824 Balance in a/c with CB BDA Complex (CA 5019)	136.27		103.38	
825 Balance in a/c with CB BDA Complex (CA 5020)	110.94		25.46	
826 Balance in a/c with CB BDA Complex (CA 5021)	108.03		33.57	
827 Balance in a/c with CB BDA Complex (CA 5014)	134.96		162.77	
828 Balance in a/c with CB BDA Complex (CA 5022)	100.98		100.31	
829 Balance in a/c with CB BDA Complex (CA 5025)	1.14		0.38	
814 Inter Bank Transfers	0.17		-	
839 Balance in a/c with CB BDA Complex (CA 5015)	5.59	6,140.80	21.85	4,811.19
Total cash and bank balances		171,812.61		168,229.62
SCHEDULE : 11				
LOANS AND ADVANCES				
a. Advances to employees				
761 Advances - employees - HBA	2.82		3.82	
763 Advances - employees - MCA	1.02		1.41	
765 Advances - employees - festival	5.02		1.20	
766 Advances - employees - travel	5.96		2.68	
767 Advances - employees - imprest	1.37		1.51	
768 Advances - employees - others	1.48		2.20	
769 Advances - employees - computer	28.85	46.52	48.28	61.10
b. Advances contractors & suppliers				
741 Advances - contractors	1,017.49		313.93	
751 Advances - suppliers	55.64	1,073.13	55.64	369.57
c. Deposits				
813 Interest accrued & due on Bank deposits	10,768.51		6,863.91	
891 Property tax in transit	9.86		23.02	
880 Misc. Amount in transit	1.15		2.08	
892 Rents from shops & service centers in transit	3.66	10,783.18	8.63	6,897.64
		11,902.83		7,328.31

SCHEDULES TO THE BALANCE SHEET

(Rs. In Lakh)

PARTICULARS	CURRENT YEAR		PREVIOUS YEAR	
	RUPEES	RUPEES	RUPEES	RUPEES
CURRENT LIABILITIES AND PROVISIONS				
SCHEDULE : 12				
CURRENT LIABILITIES				
461 Registration fees-sites	2,081.26		2,064.15	
471 Initial deposit from public - sites	445.59		452.40	
474 Initial deposit from public - Shop allottees	350.58		328.23	
475 Initial deposit from public - C A sites	2,741.34		203.59	
483 Advances from Auction site allottees	44.44		283.49	
491 EMD - contractors	487.33		234.62	
493 Security deposit - contractors	6,352.07		3,397.23	
513 Royalty recoveries from contractors	80.78			
515 Deposit from Pvt. L/o societies W/S /UGD and Electrification	187.20		269.03	
517 Revenue deposit - land acquisition	392.04		392.04	
518 Family benefit fund - employees	1.14		0.39	
519 Sale tax	0.18		0.23	
524 Cesses payable to the Govt of Karnataka	51.92		212.63	
526 Salary payable	311.85		322.50	
527 Recoveries from employees - remittable	2.55		-	
528 T D S - Contractors & Suppliers	-		8.52	
531 Service Tax	5.83			
537 Slum Clearence cess	120.73		57.82	
538 MRTS cess	0.60		0.15	
546 Workers welfare cess	1,666.28		1,199.13	
544 Preparation of maps of Bangalore by NRSA	29.10		29.10	
Total Current Liabilities		15,352.81		9,455.25
SCHEDULE : 13				
PROVISIONS				
457 Prov.for int on loan from KUIDFC Meg-I&S Market	1,252.11		1,192.89	
458 Infrastructure Projects	802.31		23.86	
459 Contingencies expenditure	47.01		51.20	
460 Provision for LA, CW, WS/UGD & Elec. Works	59,954.53		63,688.69	
467 Provision for Pending works in HSR Layout	2,500.00		2,500.00	
468 Provision for Lake Development works in BDA Layouts	2,432.55		2,500.00	
470 Provision for Arkavathi layout	24,000.00		24,000.00	
469 Provision for interest on loan from Govt of France	175.64		129.13	
466 Provision for redemption of debt liabilities	212.29	91,376.44	324.08	94,409.85

SCHEDULES TO THE INCOME & EXPENDITURE

(Rs. In Lakh)

PARTICULARS	CURRENT YEAR		PREVIOUS YEAR	
	RUPEES	RUPEES	RUPEES	RUPEES
SCHEDULE : 14				
SALES				
a. SITES				
11 Sale of sites to public	1,100.68		3,288.42	
12 Sale of sites under bulk allotment	200.00		3,175.71	
14 Sale of Auction sites	10,778.52	12,079.20	31,820.69	38,284.82
b. HOUSES/FLATS				
36 Sale of SFHS flats - MIG	1.24		16.16	
37 Sale of SFHS flats - LIG	2.74	3.98	58.93	75.09
		12,083.18		38,359.91
SCHEDULE : 15				
OTHER INCOME				
a. RENT				
131 Rents from shops and service centers	664.08		597.99	
132 Rents from employees	4.97		11.57	
191 Ground rent	334.16	1,003.21	284.86	894.42
b. PENALTY				
153 Penal interest from allottees	273.21		310.35	
155 Penalty for vacant sites	18.95		13.19	
193 Penal interest from assesseees	16.27	308.43	24.45	347.99
c. INTEREST				
151 Interest from HUDCO allottees	32.99		61.64	
154 Interest on mobilisation advances to contractors	68.08		11.31	
161 Interest from short term deposits	15,887.49		11,662.44	
195 Interest on staff advances	7.00	15,995.56	4.70	11,740.09
d. FEE & TAXES				
111 Income from property taxes	269.03	-	735.80	-
182 Building license fee	724.19		613.76	
192 Income from registration fee	0.61	993.83	4.48	1,354.04

SCHEDULES TO THE INCOME & EXPENDITURE

(Rs. In Lakh)

PARTICULARS	CURRENT YEAR		PREVIOUS YEAR	
	RUPEES	RUPEES	RUPEES	RUPEES
e. OTHERS				
61 Income from cancellation - sites	610.10		12.00	
133 Lease amount from C A site allottees	1,942.09		3,891.80	
135 Income from Prestige apartments	-		247.45	
181 Road cutting charges	190.58		206.41	
183 Sundry regulatory income	146.13		320.10	
184 Reconveyance charges	55.42		31.12	
185 Betterment charges	2,107.52		1,570.18	
186 Supervision charges	636.18		324.27	
188 Other receipts	831.57		2,639.05	
189 Development charges	512.13		469.90	
194 Sale of scrap	0.16		0.01	
196 Sale of application forms	3.12		4.42	
197 Sale of tender forms	222.87		74.07	
198 Right to Information Act 2005	1.87		1.79	
262 GSLI	0.20		-	
336 Loss / Gain on sale of assets	2.14	7,262.08	5.23	9,797.80
		25,563.11		24,134.34
SCHEDULE : 16				
COST OF DEVELOPMENT				
a. SITES				
211 Cost of development - sites	1,045.65		9,098.00	
212 Cost of development - bulk sites	190.00		3,016.92	
214 Cost of development - Auction sites	690.84	1,926.49	2,156.85	14,271.77
b. HOUSES/FLATS	-	-	-	-
		1,926.49		14,271.77
SCHEDULE : 17				
REPAIRS AND MAINTENANCE				
291 Petrol expenses	97.90		88.79	
292 Hire charges of Vehicles	127.24		104.66	
293 Repairs and Maintenance - Vehicles	8.22		6.72	
294 Maintenance of nursery gardens	65.43		116.08	
295 Repairs and Maintenance - Layouts	219.56		65.42	
296 Repairs and Maintenance - Others	2,700.55		2,727.42	
297 Repairs & Maintenance Electricity and water - L/o	13.39		122.59	
298 Repairs & Maintenance Electricity and water - others	152.75		179.22	
299 Payments towards BBMP & BWSSB works	9,605.05	12,990.09	-	3,410.90

SCHEDULES TO THE INCOME & EXPENDITURE

(Rs. In Lakh)

PARTICULARS	CURRENT YEAR		PREVIOUS YEAR	
	RUPEES	RUPEES	RUPEES	RUPEES
SCHEDULE : 18				
OPERATING AND ADMINISTRATION				
311 Travel expenses	6.77		4.86	
313 Telephone expenses	27.23		27.46	
314 Postage and telegrams	11.12		23.34	
315 Obsequies	0.30		0.55	
317 Metropolitan task force	246.00		225.38	
319 Survey work in BDA layouts	-		7.13	
321 Advertisements	254.95		154.73	
322 Printing & Stationery	37.51		106.28	
324 computer charges	73.44		45.88	
325 Audit fees & expenses	-		4.05	
326 Legal charges	109.92		143.78	
328 Fees & honoraria	24.37		17.23	
329 Rents & hire charges	5.70		4.50	
331 Books & periodicals	0.74		2.00	
339 Upgradation charges for Prestige Johnwood Appt.	410.45		-	
344 Service tax	-		0.29	
335 Others	107.00	1,315.50	114.98	882.44
SCHEDULE : 19				
EMPLOYEES REMUNERATION AND OTHER BENEFITS				
261 Salaries and allowances	1,834.31		1,588.57	
262 GSLI	-		0.18	
264 Pension - contribution - deputationists	49.00		42.29	
265 Leave salary contribution - deputationists	42.00		36.52	
271 Medical reimbursements	57.74		31.45	
272 Supply of cloth, shoes, badges etc	1.41		1.97	
275 Training & development	0.78		1.59	
390 Pension fund	-		1,000.00	
332 Sumptuary allowances	0.45	1,985.69	0.47	2,703.04

SCHEDULES TO THE INCOME & EXPENDITURE

(Rs. In Lakh)

PARTICULARS	CURRENT YEAR		PREVIOUS YEAR	
	RUPEES	RUPEES	RUPEES	RUPEES
SCHEDULE : 20				
DONATIONS				
334 Donations	1,037.41	1,037.41	41.85	41.85
SCHEDULE : 21				
INTEREST ON LOANS				
341 State Govt loans	11.29		147.20	
343 Interest on Loan from Govt. of France	46.51		46.51	
362 KUIDFC - Megacity - I & S Market	59.21		74.63	
363 KUIDFC - Megacity - ORR	-		0.38	
371 HUDCO - ORR Phase I & II	490.72		-	
372 KUIDFC - Hebbal Flyover	7.39		10.22	
373 KUIDFC - C S B	17.17		22.32	
374 KUIDFC - Airport Road - IRR	29.07		36.69	
375 KUIDFC - Dairy Circle	29.33		37.10	
376 KUIDFC - Mico Junction	19.09		24.11	
377 KUIDFC - Agara Junction	3.76		4.61	
378 KUIDFC - Ananda Rao Circle	37.29	750.83	44.88	448.65

SCHEDULES TO THE INCOME & EXPENDITURE

(Rs. In Lakh)

PARTICULARS	CURRENT YEAR		PREVIOUS YEAR	
	RUPEES	RUPEES	RUPEES	RUPEES
SCHEDULE : 22				
PRIOR PERIOD ADJUSTMENTS				
CREDITS				
Salary Payabal	18.18			
Interest Provision	123.08			
Auction site	479.87		51.25	
Depreciation	-		145.82	
Reconciliation of EMD & FSD	156.68		529.98	
One year old Cheque cancelled	7.80		8.89	
Others	12.64	798.25	2.57	738.51
DEBITS				
ID from Shop Allotees	20.01			
Auction site	701.50		728.57	
Depreciation	-		1.18	
Reconciliation of EMD & FSD	218.97			
1% Welfare cess	120.69			
Others	12.82	1,073.99	0.04	729.79
Prior period adjustments net		(275.74)		8.72

STATEMENT OF CHANGES IN FINANCIAL POSITION

(Rs. In Lakh)

PARTICULARS	2008-09	2007-08
Sources of Funds		
Increase in Capital Fund		
Long term Borrowings	4,814.15	(1,072.32)
Grants received	347.81	1,130.27
Pension fund	430.05	1,277.45
Net Operating Profit (refer computation given below)	10,629.40*	40,739.09
Profit on sale of asset	2.14	5.23
Decrease in Current Assets		
> Inventories - Construction materials	-	-
Total Sources	16,223.55	42,079.72
Application of Funds		
Increase in Fixed assets	9,564.38	7,120.18
Increase in Current assets		
> Development and Construction WIP	6,140.71	1,038.78
> Sundry Debtors	(4,792.31)	1,201.78
> Loans & advances	4,574.52	2,106.40
> Other Current Assets incl cash & bank balances	3,582.99	41,334.06
Decrease in Current Liabilities		
> Current liabilities	(5,897.56)	(1,907.87)
> Provisions	3,033.41	(8,960.53)
Depreciation Adjustment	17.41	146.92
Total Application	16,223.55	42,079.72
*Computation of net operating profit		
Net Income & Expenditure balance	13,259.11	36,984.81
Add. Depreciation	4,105.43	3,759.51
Less. HUDCO Loan - ORR Phase I & II	6,733.00	
	10,631.54	40,744.32
Less. Gain on sale of assets	2.14	5.23
Net operating profit	10,629.40	40,739.09

HIGHLIGHTS OF THE RESULTS FOR THE YEAR 2008 - 09

(Rs. In Lakh)

PARTICULARS	Amount	
	RUPEES	RUPEES
1. INCOME / SURPLUS FROM		
a. Sales		
i. Sale of sites to public	1,100.68	
ii. Sale of bulk sites	200.00	
iii. Sale of Auction sites	10,778.52	
iv. Sale of SFHS flats - MIG	1.24	
v. Sale of SFHS flats - LIG	2.74	
Total Sales		12,083.18
b. Surplus from operations before interest		14,285.68
c. Surplus from operations after interest		13,534.85
2. WHAT BDA OWNS		
a. Gross Fixed Assets	59,973.59	
Less:- Depreciation	22,738.04	
Net Fixed Assets		37,235.55
b. Capital Works in Progress		18,016.10
c. Net Current Assets		90,461.13
Total		145,712.78
3. NET WORTH		
Capital Fund		120,410.12
Reserves and Surplus		6,672.72
Pension fund		8,027.03
Total		135,109.87
4. WHAT BDA OWES		
Borrowings		10,602.91

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR 2008 - 09

(Rs. in lakh)

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening balance	168,229.62	261 Salary and allowances	1,823.63
061 Income from cancellation - sites	610.10	264 Pension Salary Contribution - deputationists	51.29
131 Rents from shops and service centers	512.22	265 Leave salary contribution - deputationists	44.69
132 Rents from employees	4.97	271 Medical reimbursements	57.74
153 Penal interest from allottees	273.21	272 Supply of cloth shoes	2.40
154 Interest on mobilisation advances to contractors	68.08	275 Training & development	0.78
155 penalty for vacant sites	18.95	291 Petrol expenses	97.90
161 Interest from short term deposits	12,136.08	292 Hire charges of Vehicles	127.24
181 Road cutting charges	190.58	293 Repairs and maintenance - vehicles	8.22
182 Licence fees	724.19	294 Maintenance of nursery gardens	65.43
183 Sundry regulatory income	146.13	295 Repairs and maintenance - layouts	219.56
184 Reconveyance charges	55.42	296 Repairs and maintenance - others	691.01
185 Betterment charges	2,107.52	297 Electricity and water - layouts	13.39
186 Supervision charges	636.18	298 Electricity and water - others	152.75
188 Other allottee / Contractor receipts	838.73	311 Travel expenses	6.77
189 Development charges	512.13	313 Telephone expenses	25.23
191 Ground rent	334.16	314 Postage and telegrams	12.34
192 Income from registration fees	0.61	315 Obsequies	0.30
193 Penal interest assesses	15.92	317 Metropolitan task force	240.21

BANGALORE DEVELOPMENT AUTHORITY

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR 2008 - 09

(Rs. in lakh)

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
194 Sale of scrap	0.16	321 Advertisements	244.10
195 Interest on staff advances	7.00	322 Printing and stationery	36.08
196 Sale of application forms	3.12	324 Computer charges	76.48
197 Sale of tender forms	222.87	326 Legal charges	109.92
198 Right to Information of Act 2005	1.87	328 Fees and honoraria	24.40
262 GSLI	0.20	329 Rent and hire charges	6.39
392 Previous year's adjustments (CR)	7.83	331 Books and periodicals	0.78
344 Service tax	6.12	332 Sumptuary allowances	0.45
434 Cont. from GOK,NH&Rly for Interchange at Hebbal	357.45	334 Donations	1,057.41
435 Pension fund	578.46	335 Others	105.26
440 Grant Received from JNNURM sch for West of Chord Road Under pass	347.80	339 Up Gradation charges for Prestige Johnwood Appt.	410.45
461 Registration fees - Sites	17.42	371 Interest on loans from HUDCO - ORR Ph I & II	490.72
471 Initial deposit from public - sites	0.25	372 Interest on loans from KUIDFC - Hebbal Flyover	7.39
474 Initial deposit from shop allottees	2.34	373 Interest on loans from KUIDFC - C S B	17.17
475 Initial deposit from public - CA sites	2,572.68	374 Interest on loans from KUIDFC - Airport Road - IRR	29.07
481 Advances from site allottees	1,100.68	375 Interest on loans from KUIDFC - Dairy Circle	29.33
482 Advances from bulk allottees	200.00	376 Interest on loans from KUIDFC - Mico Junction	19.08
483 Advances from auction site allottees	14,891.14	377 Interest on loans from KUIDFC - Agara Junction	3.76

BANGALORE DEVELOPMENT AUTHORITY

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR 2008 - 09

(Rs. in lakh)

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
484 Advances from C A site allottees	1,942.09	378 Interest on loan from KUIDFC - Ananda rao circle	37.29
486 Advances from SFHS allottees	3.98	391 Previous year's adjustments (DR)	0.15
491 E M D - contractors	493.48	435 Pension Fund	299.84
493 Security deposit - contractors	3,585.45	442 Loans from KUIDFC - Meg - Ananda Rao Circle	176.00
513 Royalty recoveries from Contractors	80.78	450 Loans from HUDCO - ORR Phase I & II	1,017.15
518 Family benefit fund - employees	0.76	451 Loans from KUIDFC - Megacity - Hebbal Flyover	62.50
519 Sale tax	680.16	452 Loans from KUIDFC - Megacity - CSB	127.20
524 Cesses payable to the Govt of Karnataka	300.00	453 Loans from KUIDFC - Meg - Airport Road IRR	188.00
527 Recoveries from employees - remittable	316.15	454 Loans from KUIDFC - Meg - Dairy Circle	192.00
528 T D S - contractors and suppliers	536.34	455 Loans from KUIDFC - Meg - Mico - Junction	124.00
537 Slum clearance cess	134.14	456 Loans from KUIDFC - Meg - Agar Junction	32.00
538 MRTS cess	0.50	461 Registration fees - Sites	0.31
546 Workers welfare cess	2,117.06	471 Initial deposit from public - sites	7.06
701 Sundry debtors - HUDCO allottees	32.99	475 Initial deposit from public - CA sites	34.94
711 Property taxes	402.80	491 E M D - contractors	223.47
741 Advances - contractors	154.76	493 Security deposit - contractors	710.19
761 Advances employees - H B A	2.59	514 Deposit from Pvt L/o Societies L/o Works	81.82
763 Advances employees - motor cycle	0.38	519 Sale tax	680.21
765 Advances employees - festival	4.68	524 Cesses payable to the Govt of Karnataka	605.50

BANGALORE DEVELOPMENT AUTHORITY

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR 2008 - 09

(Rs. in lakh)

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
766 Advances employees - travel	1.48	527 Recoveries from employees - remittable	313.60
767 Advances employees - imprest	3.07	528 T D S - contractors and suppliers	544.87
768 Advances employees - others	0.72	537 Slum clearance cess	57.82
769 Advances employees - Computer	25.53	546 Workers welfare cess	1,749.42
781 Asset disposal account	11.43	611 Work in progress - Land	321.72
871 Court Deposit	314.67	621 Work in progress development sites	7,567.76
		625 Work in progress development sites - WS / UGD	2,705.50
		626 Work in progress development sites - Electricity	721.17
		627 WIP Constn. Admn Bldg / Shopping complexes	503.06
		628 WIP Development of Greenery in BDA Layouts	126.71
		629 WIP Construction - Budget Housing	7.43
		630 WIP Development of Lake at Rachenahally	7.41
		631 WIP Development of Lake at Jakkur	5.75
		632 WIP Development of Lake at Sampigehalli	1.72
		633 WIP Development of Lake at Venkateshpura	0.33
		634 WIP Development of Lake at Mallathahalli	9.01
		635 WIP Development of Lake at Ullal	14.84
		636 WIP Development of Lake at Kommaghatta	5.61
		637 WIP Development of Lake at Ramasandra	3.40

BANGALORE DEVELOPMENT AUTHORITY

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR 2008 - 09

(Rs. in lakh)

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
		638 WIP Development of Lake at Konasandra	5.27
		639 WIP Development of Lake at Thalaghattapura	5.97
		640 WIP Development of Lake at Kothanur	5.17
		641 WIP Development of Lake at Sompura	2.98
		655 Providing Kiosks & others	1.71
		741 Advances - contractors	868.92
		761 Advances employees - H B A	1.54
		765 Advances employees - festival	8.78
		766 Advances employees - travel	4.76
		767 Advances employees - imprest	2.94
		769 Advances employees - Computer	5.79
		840 Computers	8.36
		843 Administrative buildings / shopping complex	2.35
		846 Vehicles	26.22
		847 Furniture and fixtures	1.42
		848 Office equipment	34.24
		871 Court Deposits	242.22
		875 Grade separator at Ananda rao circle	5.91
		876 Flyover at west of chord road	2,004.36

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR 2008 - 09

(Rs. in lakh)

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
		885 Strengthening of roads (ORR)	1,840.94
		886 Peripheral road	27.35
		887 Magadi road to Mysore road	2,541.89
		888 CDP MAP - MSDI Project	17.50
		889 RUB Mysore Rd to Magadi Road	1,290.87
		890 Ramamurthynagar underpass	107.13
		894 Formation of Road from Airport Road to Kundanahalli	9.38
		895 ROB at Marathahalli	312.81
		896 Approach road to ROB at Marathahalli	129.70
		898 Providing Drainage system to Pai layout	25.74
		899 Constn. Approaches to under pass & ORR Mysore rd juc	1,112.97
		901 Constn. Of Grade sep along ORR at Iblur Junction	63.51
		902 Constn. Of Grade sep along ORR at Agra Junction	298.98
		903 Constn of Grade sep of Intersection of ORR & Mag Rd	826.35
		906 Payment towards BBMP for Roads Widening Works	2,750.00
		907 Payment towards BWSSB W/S & UGD works at CMC Area	5,000.00
		908 Payments towards Execution of BBMP works by BDA	1,855.05
		911 Const. G S ORR at Inter Sec of Kadabeesanahalli	4.64
		912 Const. G S ORR at Inter Sec of Kalyannagar	4.98

BANGALORE DEVELOPMENT AUTHORITY

TRIAL BALANCE AS ON 31st MARCH 2009

(Amount in Rupees)

ACCOUNT		Amount	
		Dr.	Cr.
011	Sale of sites to public		110,068,144
012	Sale of sites in bulk		20,000,000
014	Sale of corner sites		1,077,852,379
036	Sale of SFHS flats - MIG		123,573
037	Sale of SFHS flats - LIG		274,000
061	Income from cancellation - sites		61,010,000
111	Income from property taxes		26,903,062
131	Rents from shops and service centres		66,408,193
132	Rents from employees		496,693
133	Lease rents from C A site allottees		194,208,669
135	Income from Presitage apartments		-
151	Interest from HUDCO allottees		3,298,689
153	Penal interest from allottees		27,321,108
154	Interest on mobilisation advances to contractors		6,807,745
155	penalty for vacant sites		1,895,336
161	Interest from short term deposits		1,588,749,373
181	Road cutting charges		19,058,122
182	Licence fees		72,419,205
183	Sundry regulatory income		14,613,494
184	Reconveyance charges		5,542,206
185	Betterment charges		210,752,221
186	Supervision charges		63,618,075
188	Other allottee / Contractor receipts		83,157,436
189	Development charges		51,212,874
191	Ground rent		33,415,745
192	Income from registration fees		61,474
193	Penal interest assessees		1,627,266
194	Sale of scrap		16,297
195	Interest on staff advances		700,145
196	Sale of application forms		311,571
197	Sale of tender forms		22,286,637
198	Right to Information of Act 2005		187,374

BANGALORE DEVELOPMENT AUTHORITY

ACCOUNT		Amount	
		Dr.	Cr.
211	Cost of development - sites	104,564,737	
212	Cost of development - bulk sites	19,000,000	
214	Cost of development - corner sites	69,084,213	
261	Salary and allowances	183,430,875	
262	GSLI	-	19,888
264	Pension contribution - deputationists	4,900,000	
265	Leave salary contribution - deputationists	4,200,000	
271	Medical reimbursements	5,774,326	
272	Supply of cloth shoes	140,978	
275	Training & development	78,146	
291	Petrol expenses	9,790,315	
292	Hire charges of Vehicles	12,724,050	
293	Repairs and maintenance - vehicles	822,128	
294	Maintenance of nursery gardens	6,543,265	
295	Repairs and maintenance - layouts	21,956,156	
296	Repairs and maintenance - others	270,054,783	
297	Electricity and water - layouts	1,339,300	
298	Electricity and water - others	15,275,343	
299	Payments other than BDA layouts	960,504,525	
311	Travel expenses	676,752	
313	Telephone expenses	2,723,356	
314	Postage and telegrams	1,111,862	
315	Obsequies	30,000	
317	Metropolitan task force	24,600,072	
321	Advertisements	25,494,593	
322	Printing and stationery	3,751,185	
324	Computer charges	7,343,840	
326	Legal charges	10,992,213	
328	Fees and honoraria	2,436,918	
329	Rent and hire charges	569,624	
331	Books and periodicals	73,806	
332	Sumptuary allowances	45,238	
334	Donations	103,740,698	
335	Others	10,699,955	

BANGALORE DEVELOPMENT AUTHORITY

ACCOUNT		Amount	
		Dr.	Cr.
336	Loss / Gain on sale of assets		214,134
339	Up Gradation charges for Prestige Johnwood Appt.	41,044,955	
341	Interest on State Govt loans	1,129,000	
343	Interest on Loan from Govt of France	4,650,698	
346	Depreciation - Road formation from Airport road to Kundanahalli	8,664,295	
347	Depreciation - Bridge at 14th main of HSR connecting ORR	3,315,958	
348	Depreciation - Flyover at Airport road	37,185,629	
349	Depreciation - Grade sep at Mico Junction	23,459,288	
350	Depreciation Grade sep at Ananda rao circle	23,253,151	
351	Depreciation - Computers	1,889,169	
352	Depreciation - Buildings	14,963,080	
353	Depreciation - Plant & machinery	184	
354	Depreciation - Vehicles	2,093,639	
355	Depreciation - Furniture and fixtures	577,673	
356	Depreciation - office equipment	1,206,155	
357	Depreciation - Inter change at Hebbal	39,914,618	
358	Depreciation - Flyover at CSB	13,960,163	
359	Depreciation - Grade separator at Dairy Circle	17,176,639	
360	Depreciation - Ring roads	150,728,716	
362	Interest on loans from KUIDFC-Megacity-I & S Market	5,921,301	
364	Depreciation - Ramamurthy Nagar	17,809,212	
365	Depreciation - West of Chord Road Under Pass	31,334,389	
366	Depreciation - ROB at Marathahalli	20,349,760	
367	Depreciation- Kiosks	2,661,248	
371	Interest on loans from HUDCO - ORR Phase I & II	49,071,794	
372	Interest on loans from KUIDFC - Hebbal Flyover	738,571	
373	Interest on loans from KUIDFC - C S B	1,717,322	
374	Interest on loans from KUIDFC - Airport Road - IRR	2,907,292	
375	Interest on loans from KUIDFC - Dairy Circle	2,932,789	
376	Interest on loans from KUIDFC - Mico Junction	1,908,510	
377	Interest on loans from KUIDFC - Agar Junction	376,132	
378	Interest on loan from KUIDFC - Ananda Rao Circle	3,728,723	
391	Previous year's adjustments (DR)	107,399,217	

BANGALORE DEVELOPMENT AUTHORITY

ACCOUNT		Amount	
		Dr.	Cr.
392	Previous year's adjustments (CR)		79,825,236
401	Capital fund		10,715,101,094
421	Loans from Govt of Karnataka		10,600,000
427	Loans from Govt of France		178,873,000
432	Grants for France Govt. loan		76,659,000
434	Cont. from GOK NH Rly for Interchange at Hebbal		450,000,000
435	Pension fund		802,702,854
438	Grant received from JNNURM Sch for G S at Agram Lake		47,624,000
439	Grant received from JNNURM Sch for G S at Iblur junction		23,429,000
440	Grant received from JNNURM Sch for RUB Mysore rd to Magadi Rd		69,560,000
442	Loans from KUIDFC - Meg - Ananda Rao Circle		82,200,000
450	Loans from HUDCO - ORR Phase I & II		571,585,000
451	Loans from KUIDFC - Megacity - Hebbal Flyover		12,500,000
452	Loans from KUIDFC - Megacity - CSB		34,970,000
453	Loans from KUIDFC - Meg - Airport Road IRR		60,913,000
454	Loans from KUIDFC - Meg - Dairy Circle		61,300,000
455	Loans from KUIDFC - Meg - Mico - Junction		39,950,000
456	Loans from KUIDFC - Meg - Agar Junction		7,400,000
457	Provision for Int on loan KUIDFC Meg - I & S Market		125,210,677
458	Provision for Infrastructure Projects		80,231,331
459	Provision for Contingencies expenditure		4,700,739
460	Provision for LA, CW, WS/UGD & Elec.works		5,995,453,434
461	Registration fees - Sites		208,125,851
466	Provision for redemption of debt liabilities		21,229,000
467	Provision for Pending works in HSR Layout		250,000,000
468	Provision for Lake development works in BDA Layouts		243,254,634
469	Provision for Interest on loan from Govt of France		17,563,606
470	Provision for Arkavathi layout		2,400,000,000
471	Initial deposit from public - sites		44,558,982
474	Initial deposit from shop allottees		35,057,818
475	Initial deposit from public - CA sites		274,133,922
483	Advances from auction site allottees		4,444,100

BANGALORE DEVELOPMENT AUTHORITY

ACCOUNT		Amount	
		Dr.	Cr.
491	E M D - contractors		48,733,120
493	Security deposit - contractors		635,206,904
513	Royalty recoveries from contractors		8,078,300
515	Deposit from Pvt. L/o societies W/S/UGD & Elec.		18,720,338
517	Revenue deposit - land acquisition		39,203,799
518	Family benfit fund - employees		114,090
519	Sale tax		17,552
524	Cesses payable to the Govt of Karnataka		5,191,668
526	Salary payable		31,185,224
527	Recoveries from employees - remittable		255,414
528	T D S - contractors and suppliers	1,000	
531	Service Tax		583,170
537	Slum clearence cess		12,072,934
538	MRTS cess		59,840
544	Preparation of maps of Bangalore by NRSA		2,910,000
546	Workers welfare cess		166,627,663
621	Work in progress development sites	756,370,554	
627	WIP Constn. Admn Bldg / Shopping complexes	54,532,751	
629	WIP Construction -Budget Housing	742,744	
655	Providing Kiosks & others	24,612,479	
693	Sundry debtors - corner sites	364,168,641	
711	Property taxes	10,978,381	
715	Rent due from shops & service centres	91,406,699	
717	Dues from Other Agen. For Prep of maps by NRSA	16,296,000	
718	Contribution due from GOK for Interchange at Hebbal	40,000,000	
721	Materials at stores	1,233,890	
722	Materials recoverable from contractors	7,605,194	
741	Advances - contractors	101,749,261	
751	Advances - suppliers	5,564,428	
761	Advances employees - H B A	282,207	
763	Advances employees - motor cycle	102,304	
765	Advances employees - festival	501,660	
766	Advances employees - travel	596,078	
767	Advances employees - imprest	137,505	

BANGALORE DEVELOPMENT AUTHORITY

ACCOUNT		Amount	
		Dr.	Cr.
768	Advances employees - others	147,618	
769	Advances employees - Computer	2,885,149	
801	FDR - Short terms deposits	15,718,771,414	
803	FDR - Court deposits	48,970,295	
804	FDR - Revenue deposits	47,251,975	
807	FDR - Pension a/c	752,187,834	
811	Balance in a/c with Canara Bank	221,737,270	
813	Interest accrued & due on bank & deposit balance	1,076,851,022	
814	Inter bank transfers	17,500	
819	Balance in a/c with Indian Overseas Bank	252,751,427	
821	Balance in a/c with CB BDA Complex (CA 5016)	52,702,840	
822	Balance in a/c with CB BDA Complex (CA 5017)	15,000,000	
823	Balance in a/c with CB BDA Complex (CA 5018)	12,081,324	
824	Balance in a/c with CB BDA Complex (CA 5019)	13,626,591	
825	Balance in a/c with CB BDA Complex (CA 5020)	11,094,264	
826	Balance in a/c with CB BDA Complex (CA 5021)	10,803,186	
827	Balance in a/c with CB BDA Complex (CA 5014)	13,496,280	
828	Balance in a/c with CB BDA Complex (CA 5022)	10,097,924	
829	Balance in a/c with CB BDA Complex (CA 5025)	113,980	
839	Balance in a/c with CB BDA Complex (CA 5015)	558,820	
840	Computers	40,307,067	
841	Land - freehold	3,867,736	
842	Flyover at CSB	212,774,932	
843	Administrative buildings / shopping complex	260,169,282	
844	Shopping complex and service centres	81,073	
845	Plant and machinery	95,273	
846	Vehicles	24,127,724	
847	Furniture and fixtures	13,499,343	
848	Office equipment	22,388,396	
849	Inter change at Hebbal	672,139,693	
850	Ring roads	2,619,323,595	
851	Grade separator at Dairy circle	235,547,027	
852	Accumulated depreciation - Computers		38,686,976
853	Accumulated depreciation - buildings		125,465,300

BANGALORE DEVELOPMENT AUTHORITY

ACCOUNT		Amount	
		Dr.	Cr.
854	Accumulated depreciation - CSB		87,133,462
855	Accumulated depreciation - plant & machinery		94,233
856	Accumulated depreciation - vehicles		13,192,635
857	Accumulated depreciation - F & F		8,291,114
858	Accumulated depreciation - Office equipment		10,258,015
859	Accumulated depreciation - Interchange at Hebbal		312,908,132
860	Accumulated depreciation - Ring roads		1,262,765,152
861	Accumulated depreciation - Grade sep at Dairy circle		80,957,278
862	Accumulated depreciation - Grade sep at Mico junction		81,475,119
863	Accumulated depreciation - Road formation from Airport rd to Kundanahalli		17,704,497
864	Slum development works (D J Halli)	4,157,813	
865	Accumulated depreciation - Grade sep at Ananda rao circle		77,269,355
866	Megacity project - Constn. Of Iron & Steel Market	177,477,104	
867	Accumulated depreciation - Flyover at Airport road		78,455,259
868	Accumulated depreciation - Bridge at 14th main of HSR Connecting ORR		6,995,231
869	Accumulated depreciation - Ramamurthy Nagar		17,809,212
870	Accumulated Depreciation - West of Chord Road Under Pass		31,334,389
872	Flyover at Airport road IRR junction	413,338,920	
874	Grade separator at Mico junction	294,856,281	
875	Grade separator at Ananda rao circle	286,547,712	
876	Flyover at west of chord road	361,814,701	
877	ROB near Kengeri Rly line	519,731	
878	Accumulated Dep -ROB at Marathahalli		20,349,760
879	Accumalated Dep - Kiosks		2,661,248
880	Misc. amount on Transit	114,620	
881	Hightech City	1,082,154	
886	Peripheral road	17,432,716	
887	Magadi road to Mysore road	863,267,547	
888	CDP Revision - MSDI Project	266,373,727	
889	RUB at Mysore road Magadi road	147,608,478	
890	Ramamurthy nagar undar pass	178,096,249	

