Table of Contents

| | Paragraph Number | Page Number |
|--|---------------------|----------------|
| Preface | | v |
| Chapter-I: Introduction | | |
| About this report | 1.1 | 1 |
| Auditee profile | 1.2 | 1 |
| Authority for conducting Audit | 1.3 | 2 |
| Organisational structure of the Office of the Principal Accountant General (G&SSA), Karnataka, Bengaluru | 1.4 | 3 |
| Planning and conduct of Audit | 1.5 | 3 |
| Significant Audit observations | 1.6 | 3 |
| Performance Audit of programmes/activities/ Departments | 1.6.1 | 3 |
| Compliance Audit | 1.6.2 | 5 |
| Responsiveness of Government to Audit | 1.7 | 8 |
| Outstanding Inspection Reports | 1.7.1 | 8 |
| Response of Departments to the Draft Paragraphs | 1.7.2 | 9 |
| Follow-up action on Audit Reports | 1.7.3 | 9 |
| Paragraphs to be discussed by the Public Accounts Committee | 1.7.4 | 9 |
| Chapter-II : Performance Audit | | |
| Department of Primary and Secondary Education | | |
| Rashtriya Madhyamik Shiksha Abhiyan | 2.1 | 13 |
| Chapter –III : Compliance Audi | t | |
| Department of Kannada and Culture | | |
| Thematic Audit on the promotion and propagation of the Language and Culture of Karnataka | 3.1 | 57 |
| Department of Social Welfare | | |
| Thematic Audit on construction and maintenance of hostels for Scheduled Caste students | 3.2 | 72 |
| Department of Health and Family Welfare | | |
| Misappropriation of ₹2.81 lakh | 3.3 | 95 |
| Department of Pre-University Education | | |
| Suspected misappropriation of ₹six lakh from non- Government account | 3.4 | 97 |
| Department of Housing | | |
| Imprudent management of funds | 3.5 | 99 |

i

| | Paragraph Number | Page Number |
|---|---------------------|----------------|
| Department of Minority Welfare | | |
| Extension of financial assistance to ineligible beneficiaries | 3.6 | 101 |
| Non-payment of statutory contributions to the employees | 3.7 | 102 |
| Department of Primary and Secondary Education | | |
| Avoidable expenditure on printing of text books | 3.8 | 104 |
| Department of Revenue | | |
| Avoidable payment of compensation | 3.9 | 107 |
| Department of Rural Development and Panchayat Raj | | |
| Unfruitful expenditure on water supply schemes | 3.10 | 109 |
| Incorrect levy and collection of education cess | 3.11 | 111 |
| Department of Technical Education | | |
| Unfruitful expenditure on construction of women's hostels | 3.12 | 112 |

List of Appendices

| Details | Appendix Number | Page Number |
|---|--------------------|----------------|
| Year-wise breakup of Outstanding Inspection Reports and Paragraphs (issued up to 31 March 2018) | 1.1 | 119 |
| Details of Departmental Notes pending as of 31 December 2018 (Excluding General and Statistical Paragraphs) | 1.2 | 122 |
| Paragraphs (excluding General and Statistical) yet to be discussed by PAC as of 31 December 2018 | 1.3 | 123 |
| Targets of United Nation's Sustainable Developmental Goal No.4 -Quality Education | 2.1 | 124 |
| Test-checked model schools and girls hostels | 2.2 | 125 |
| Utilisation of funds under RMSA during 2009-10 to 2017-18 | 2.3 | 126 |
| Functioning of test-checked upgraded schools | 2.4 | 127 |
| Delay in handing over of sites | 2.5 | 128 |
| Irregularities noticed in upgradation and strengthening of schools | 2.6 | 130 |
| Infrastructure facilities in sampled schools | 2.7 | 132 |
| Procurement of laboratory equipment | 2.8 | 133 |
| Status of procurement of furniture | 2.9 | 134 |
| Status of procurement of science and maths kits | 2.10 | 135 |
| Extension of Grant-in-Aid to ineligible schools | 2.11 | 136 |
| Vacancy position of teachers across secondary schools in Karnataka during 2017-18 | 2.12 | 139 |
| Teachers possessing lesser qualification than NCTE qualification | 2.13 | 140 |
| Observations in respect of model schools | 2.14 | 141 |
| Details of number of schools and student enrollment in Secondary Education | 2.15 | 142 |
| GER indicator of the State during 2009-10 to 2017-18 | 2.16 | 143 |
| District-Wise GER | 2.17 | 144 |
| Drop-out, Retention and Transition rate of the State | 2.18 | 145 |
| District-wise Drop-out Rate for the year 2017-18 | 2.19 | 146 |
| Year-wise class 10 results in the state | 2.20 | 147 |

| Details | Appendix Number | Page Number |
|---|--------------------|----------------|
| Statement showing the schemes/programmes and the expenditure for the years 2013-14 to 2017-18 | 3.1 | 148 |
| Non-submission of certificate of renewal of registered society by cultural institutions | 3.2 | 149 |
| Statement showing non-submission of audited statement of accounts by the cultural institutions | 3.3 | 150 |
| Financial assistance to cultural institutions twice a financial year | 3.4 | 151 |
| Statement showing non-submission of utilisation certificates by the Trusts | 3.5 | 152 |
| Financial assistance extended without production of requisite documents | 3.6 | 153 |
| Statement showing release of funds for other purposes other than cultural bhavans | 3.7 | 154 |
| Statement showing release of funds in excess of prescribed limits | 3.8 | 155 |
| Statement showing receipt of funds from both Kannada and Culture Department and other Government Departments | 3.9 | 156 |
| Delay in construction of cultural bhavans | 3.10 | 157 |
| List of units test-checked | 3.11 | 158 |
| Status of occupation of hostels in test-checked taluks during 2017-18 | 3.12 | 159 |
| (a) Status of occupation of 139 test-checked boys' hostels(b) Status of occupation of 51 test-checked girls' hostels | 3.13 | 160 |
| Status of construction of hostels during 2013-14 to 2017-18 | 3.14 | 164 |
| Cases of non-execution of works due to non-availability of land | 3.15 | 165 |
| Statement showing the savings in respect of works executed by KRIDL | 3.16 | 166 |
| Statement showing the details of award of contracts to a single contractor | 3.17 | 167 |
| Splitting of estimates for repair works | 3.18 | 168 |
| Statement showing the details of avoidable payment of rent | 3.19 | 169 |
| Statement showing education cess collected, remitted and spent by PRIs | 3.20 | 170 |