
Appendix 1.1

Part A : Structure and form of Government Accounts

(Reference: Para 1.1, Page 2)

I. Structure: The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund

All receipts of the State Government from revenues, loans and recoveries of loans go into the Consolidated Fund of the State, constituted under Article 266(1) of the Constitution of India. All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the State Legislature. This part consists of two main divisions, namely, Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Capital Receipts, Capital Expenditure, Public Debt and Loans etc).

Part II : Contingency Fund

The Contingency Fund created under Article 267(2) of the Constitution of India is in the nature of an imprest placed at the disposal of the Governor of the State to meet urgent unforeseen expenditure pending authorisation from the State Legislature. Approval of the State Legislature is subsequently obtained for such expenditure and for transfer of equivalent amount from the Consolidated Fund to Contingency Fund. The corpus of this Fund authorised by the Legislature during the year was Rs.80 crore.

Part III : Public Account:

Receipts and disbursements in respect of small savings, provident funds, deposits, reserve funds, suspense, remittances, etc., which do not form part of the Consolidated Fund, are accounted for in Public Account and are not subject to vote by the State legislature.

II. Form of Annual Accounts:

The accounts of the State Government are prepared in two volumes viz., the Finance Accounts and the Appropriation Accounts. The Finance Accounts present the details of all transactions pertaining to both receipts and expenditure under appropriate classification in the Government accounts. The Appropriation Accounts, present the details of expenditure by the State Government vis-à-vis the amounts authorised by the State Legislature in the budget grants. Any expenditure in excess of the grants requires regularisation by the Legislature.

**Part B : Layout of Finance Accounts
(Reference: Paragraph 1.1, Page 2)**

Statement No.1 presents the summary of transactions of the State Government –receipts and disbursements, revenue and capital, public debt receipts and disbursements, etc., in the consolidated fund and transactions under contingency fund and public account and also offers explanation giving comparative summary of transactions, including cases of large and important variations.

Statement No.2 gives the summarised position of capital outlay outside revenue account showing progressive expenditure to the end of 2005-06

Statement No.3 gives financial results of irrigation works and electricity schemes.

Statement No.4 indicates the summary of debt position of the State, which includes borrowings accounted under internal debt, Government of India loans, other obligations accounted under public account and servicing of debt.

Statement No.5 gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears, etc.

Statement No.6 gives the summary of guarantees given by the State for repayment of loans, etc. raised by the statutory corporations, government companies, local bodies and other institutions.

Statement No.7 gives the summary of cash balances and investments made out of such balances.

Statement No.8 depicts the summary of balances under consolidated fund, contingency fund and public account as on 31 March 2006

Statement No.9 shows the revenue and expenditure under different heads for the year 2005-06 as a *per cent* of total revenue/expenditure.

Statement No.10 indicates the distribution between the charged and voted expenditure during the year.

Statement No.11 indicates the detailed account of revenue receipts and capital receipts by minor heads.

Statement No.12 gives an account of revenue expenditure by minor heads under plan and non-plan, capital expenditure by major heads under plan and non-plan.

Statement No.13 depicts the detailed account of capital expenditure incurred during and to the end of 2005-06

Statement No.14 shows the details of investment of the State Government in statutory corporations, government companies, other joint stock companies, co-operative banks and societies, etc. up to the end of 2005-06

Statement No.15 depicts the capital and other expenditure (other than on revenue account) to the end of 2005-06 and the principal sources from which the funds were provided for that expenditure.

Statement No.16 gives the detailed account of receipts, disbursements and balances under heads of account relating to debt, contingency fund and public account.

Statement No.17 presents detailed account of debt and other interest bearing obligations of the State.

Statement No.18 presents the detailed account of loans and advances given by the State, the amount of loan repaid during the year, the balance as on 31 March 2006 and the amount of interest received during the year.

Statement No.19 gives the details of earmarked balances

Part C: List of terms used in the Chapter-I and basis for their calculation

(Reference: Paragraph 1.3, Page 5)

Terms	Basis for calculation
Buoyancy of a parameter	$\frac{\text{Rate of Growth of the parameter}}{\text{GSDP Growth}}$
Buoyancy of a parameter (X) with respect to another parameter (Y)	$\frac{\text{Rate of Growth of parameter (X)}}{\text{Rate of Growth of parameter (Y)}}$
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest Payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Weighted Interest rates	Actual Interest worked out / Actual amount borrowed
Interest spread	GSDP growth - Weighted Interest rates
Quantum Spread	Debt stock * interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction or Avoidance of debt

APPENDIX 1.2

Outcome Indicators of the State's Own Fiscal Correction Path

(Source: Finance Department)

(Reference: Paragraph 1.1.4, Page 4)

	Base Year Accounts 2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
A. STATE REVENUE ACCOUNT							
1. Own Tax Revenue	12570.21	14040.64	15790.25	18009.51	20541.33	23647.76	27224.97
2. Own Non- Tax Revenue	2958.37	1984.43	2348.35	2555.23	2674.43	2930.86	3238.96
3. Own Tax + Non-tax Revenue (1+2)	15528.58	16025.07	18138.60	20564.74	23215.76	26578.62	30463.93
4. Share in Central Taxes & Duties	3244.73	3394.91	3785.32	4220.63	4706.00	5247.20	5850.63
5. Plan Grants	1456.72	2462.69	2477.75	2153.83	2167.63	2282.36	2375.72
6. Non-Pan Grants	529.85	252.82	340.93	367.68	390.14	413.35	447.35
7. Total Central Transfer (4 to 6)	5231.30	6110.42	6604.00	6742.14	7263.77	7942.91	8673.70
8. Total Revenue Receipts (3+7)	20759.88	22135.49	24742.60	27306.88	30479.53	34521.53	39137.63
9. Plan Expenditure	3552.72	4512.47	4692.33	4963.15	5541.33	5461.59	5876.14
10. Non- Plan Expenditure	17731.99	18359.93	19074.58	20576.62	21782.10	23105.96	24780.05
11. Salary Expenditure as in MTFP	5322.76	5897	5932	7186	8553	9198	9842
12. Pension	1901	2213.53	2426.82	2660.66	2917.04	3198.12	3506.28
13. Interest Payments	3710	4357.85	4834.46	5293.30	5756.42	6233.22	6750.26
14. Subsidies – General as in MTFP	389	916	1721	1741	1735	1808	1878
15. Subsidies –Power as in MTFP	1677	1415	1750	1800	1800	1800	1800
16. Total Revenue Expenditure (9+10)	21284.71	22872.40	23766.91	25539.77	27323.43	28567.55	30656.19
17. Salary + Interest+ Pensions (11+12+13)	10933.76	12468.38	13193.28	15139.96	17226.46	18629.34	20098.54
18. As percentage of Revenue Receipts (17/8)	52.7	56.3	53.3	55.4	56.5	53.9	69
19. Revenue Surplus/Deficit (8-16)	525	736.91	-975.69	-1767.11	-3156.10	-5953.98	-8481.44
B. CONSOLIDATED REVENUE ACCOUNT							
1. Interest payment on off-budget borrowings and SPV borrowing made by PSUs/SPUs outside budget		1082	661	711	935	638	465
2. Consolidated Revenue Deficit (A.19 + B.4)		1818.91	314.69	1056.11	221.10	5315.98	8016.44
C. CONSOLIDATED DEBT as in MTFP							
Outstanding debt and liability	41967	46563	51356	56594	63071	69554	76905
D. CAPITAL ACCOUNT							
1. Capital Outlay	3029.39	4309.65	5965.41	7065.35	8349.69	9652.85	11259.34
2. Disbursement of loans and advances	1011.20	598.82	727.40	649.78	743.03	915.94	1141.18
3. Recovery of loans and advances	64.29	100.50	100.50	100.50	100.50	100.50	100.50
4. Other capital receipts	-	---	---	---	---	---	---
E. GROSS FISCAL DEFICIT (GFD)							
GSDP at current prices		144739	161840	183527	208120	238229	272695
Actual/assumed nominal growth rate (Percentage)		5	5	4	5	5	5

Appendix 1.3

Utilisation Certificates outstanding as on 31 March 2006

(Reference: Paragraph 1.6.5, Page 19)

(Amount: Rupees in lakh)

Sl. No.	Department	Year of Payment of grant	Total grants paid		Utilisation Certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
I	Education							
	2203- Technical Education	1992-93	11	6.60	-	-	11	6.60
	Total		11	6.60	-	-	11	6.60
II	Information, Tourism and Youth Services							
1	2204- Sports & Youth Services	1989-90	12	5.93	-	-	12	5.93
		1990-91	1	0.10	-	-	1	0.10
		1998-99	2	94.75	-	-	2	94.75
	Total		15	100.78	-	-	15	100.78
2	2220- Information & Publicity	2005-06	6	7.40	2	2.40	4	5.00
		2004-05	6	6.15	-	-	6	6.15
	Total		12	13.55	2	2.40	10	11.15
III	Kannada and Culture							
1	2205- Art & Culture	1986-87	3	5.30	-	-	3	5.30
		1987-88	5	5.01	-	-	5	5.01
		1988-89	23	19.48	-	-	23	19.48
		1990-91	21	63.70	-	-	21	63.70
		1991-92	3	2.25	-	-	3	2.25
		1993-94	25	52.48	-	-	25	52.48
		1999-00	9	159.65	-	-	9	159.65
		2000-01	04	2.07	-	-	4	2.07
		2005-06	131	778.40	-	-	131	778.40
	2004-05	23	69.81	-	-	23	69.81	
	Total		247	1158.15	-	-	247	1158.15
2	2235- Social Security & Welfare	1986-87	1	1.27	-	-	1	1.27
		1992-93	1	0.31	-	-	1	0.31
		1993-94	4	1.61	-	-	4	1.61
		1994-95	2	0.19	-	-	2	0.19
	Total		8	3.38	-	-	8	3.38
IV	Health & Family Welfare							
	2210- Medical and Public Health	2000-01	3	54.61	3	54.61	-	-
		2001-02	10	81.01	10	81.01	-	-
		2005-06	1	50.00	1	50.00	-	-
		2004-05	10	1290.53	-	-	10	1290.53
	Total		24	1476.15	14	185.62	10	1290.53
V	Urban Development							
	2217- Urban Development	1993-94	6	271.52	-	-	6	271.52
		2001-02	5	293.84	-	-	5	293.84
		2002-03	2	638.00	-	-	2	638.00
		2005-06	8	8355.00	-	-	8	8355.00
		2004-05	31	36978.70	-	-	31	36978.70
	Total		52	46537.06	-	-	52	46537.06

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
VI	Co-operation							
1	2425- Co-operation	1986-87	1	1.96	-	-	1	1.96
		1988-89	21	4043.52	-	-	21	4043.52
		1989-90	20	3551.68	-	-	20	3551.68
	Total		42	7597.16	-	-	42	7597.16
2	3475- Other General Economic Services	1997-98	1	979.13	-	-	1	979.13
		1998-99	2	371.34	-	-	2	371.34
		2001-02	5	120.41	-	-	5	120.41
		2002-03	11	243.40	-	-	11	243.40
	Total		19	1714.28	-	-	19	1714.28
VII	Agriculture and Horticulture							
	2515- Other Rural Development Programme	1990-91	6	156.58	-	-	6	156.58
		1991-92	39	1233.84	-	-	39	1233.84
		1992-93	6	96.22	-	-	6	96.22
		1993-94	33	1419.37	-	-	33	1419.37
		1994-95	61	2327.86	-	-	61	2327.86
		2001-02	69	6397.50	-	-	69	6397.50
		2002-03	25	2536.53	-	-	25	2536.53
		2005-06	11	133.46	2	8.00	9	125.46
		2004-05	4	207.76	-	-	4	207.76
	Total		254	14509.12	2	8.00	252	14501.12
VIII	Planning, Statistics, Science and Technology							
	3425- Other Scientific Research	2002-03	2	13.50	-	-	2	13.50
		2005-06	4	30.02	1	2.20	3	27.82
	Total		6	43.52	1	2.20	5	41.32
	Grand Total		690	73159.75	19	198.22	671	72961.53

Appendix 1.4

Non-submission of accounts

(Reference: Para 1.6.6 , Page 19)

Sl. No.	Department	Periods for which accounts not furnished	Number of accounts due
1.	Co-operation	1980-81 to 1982-83, 1983-84 to 1985-86 and 1993-94 to 2005-06	267
2.	Commerce and Industries	2000-01 to 2005-06	52
3.	Education	1992-93 to 2005-06	238
4.	Forest, Environment and Ecology	2001-02 to 2003-04	3
5.	Health & Family Welfare Services	1999-2000 to 2005-06	24
6.	Labour	1999-2000 to 2005-06	7
7.	Law	2001-02 to 2002-03 and 2004-05 to 2005-06	4
8.	Planning	2000-01 to 2005-06	17
9.	Public works and CADA	2000-01 to 2005-06	12
10.	Revenue	2001-02 to 2005-06	5
11.	Rural Development and Panchayati Raj	2000-01 to 2005-06	6
12.	Science and Technology (State)	2000-01 to 2005-06	8
13.	Urban Development	1994-95 to 2005-06	77
14.	Youth Services and Sports	1999-2000 to 2005-06	17
15.	Animal Husbandry & Fisheries	2003-04 to 2005-06	12
16.	Social Welfare	2003-04 to 2005-06	3
	Total		752

Appendix 1.5

Audit of performance of the Autonomous Bodies

(Reference: Paragraph 1.6.7, Page 19)

Sl. No	Autonomous Bodies	Period of entrustment	Date of entrustment	Years for which accounts due	Year up to which accounts received	Year up to which Audit Report issued
1.	Bangalore Water Supply and Sewerage Board, Bangalore	2004-05 to 2008-09	19-1-2005	2005-06	2005-06	2004-05
2.	Karnataka State Khadi and Village Industries Board, Bangalore	2002-03 to 2006-07	28.11.2002	2005-06	2005-06	2004-05
3.	Bangalore Development Authority, Bangalore	2005-06 to 2006-07	10-3-2006	2005-06	2005-06	2004-05
4.	Karnataka Urban Water Supply and Drainage Board, Bangalore	2005-06	17-6-2006	2005-06	2005-06	2004-05
5.	Karnataka Industrial Areas Development Board, Bangalore	2004-05 to 2008-09	17-6-2005	2005-06	2005-06	2004-05
6.	Karnataka State Legal Service Authority	KSLS Act, 1987 amended in 1994	--	2005-06	2004-05	2004-05
7.	Karnataka Slum Clearance Board, Bangalore	2002-03 to 2006-07	2.9.2003	2005-06	2004-05	2004-05
8.	Karnataka Housing Board, Bangalore	2001-02 to 2005-06	29.7.2003	2005-06	2005-06	2004-05

Appendix 1.6

Department-wise details of cases of misappropriations/defalcations

(Reference: Paragraph 1.6.8, Page 19)

(Rupees in Lakh)

Sl. No.	Department	No. of cases	Amount
1	Horticulture	7	41.20
2	Animal Husbandry and Veterinary Services	2	1.20
3	Commerce and Industries	7	20.13
4	Labour	7	13.92
5	Law and Parliamentary Affairs	9	3.49
6	Education	7	2.70
7	Finance	5	6.28
8	Forest, Environment and Ecology	11	265.74
9	Health and Family Welfare	20	20.18
10	Home	4	86.55
11	Information, Tourism and Youth Services	14	32.04
12	Planning	1	1.55
13	Public Works	26	236.13
14	Water Resources	72	256.13
15	Revenue	12	10.96
16	Rural Development and Panchayat Raj	9	0.37
17	Social Welfare	4	3.37
18	Women and Child Development	3	0.88
	Total	220	1002.82

Appendix 1.7

Department-wise details of cases of write-off during 2005-06

(Reference: Para 1.6.9, Page 19)

Sl. No.	Department	Authority sanctioning Write-off	Brief particulars	No. of Cases	Amount (in Rupees)
1	Co-operation	Registrar, Co-operative Societies	Write-off of share and audit fee	5	24,700
2	Food & Civil Supplies	Desk Officer	Theft in the office of the Inspector of Legal Metrology	1	88,796
	Food & Civil Supplies	Commissioner	Deficit of wheat in Central Warehouse	1	16,619
3	Health & Family Welfare	Under Secretary to Government	Transportation of DWDP to Chitradurga	1	14,657
	Total			8	1,44,772

Appendix 2.1

Major heads of account in which huge provisions remained unspent

(Reference Paragraph 2.3.1 Page 38)

(Rupees in crore)

Sl. No.	Grant No.	Major Head	Areas in which major unspent provision occurred	Unspent Provision
1	1	2401	Crop Husbandry – Seeds – Supply of seeds	23.30
			Crop Husbandry – Crop Insurance – New Crop Insurance Scheme	190.64
			Crop Husbandry – Other Expenditure – Agriculture Department	42.83
		2402	Soil and Water Conservation – Soil Survey and Testing – Comprehensive Watershed Development Project (World Bank Project)	108.50
2	3	2070	Other Administrative services –other expenditure	
			-Filling up of vacant posts (State Sector)	144.67
			- Filling up of vacant posts (District Sector)	121.75
		2071	Pensions and Other Retirement Benefits – Civil	
			Pension of Employees of Local Bodies – Payments to Muncipal Employees	51.65
			Commuted value of Pensions – Other Payments	113.48
			Gratuities- Other Gratuities Karnataka	136.92
2075	Miscellaneous General Services- State Lotteries- Director of State Lotteries	919.99		
3	7	2215	Water Supply and Sanitation- Assistance to Grama Panchayats- Grama Panchayats	29.82
		2515	Other Rural Development Programmes- Assistance to Zilla Panchayats - Zilla Panchayats	115.36
		4215	Capital outlay on Water Supply and Sanitation – Water Supply – Rural Water Supply – Capital release to Grama Panchayats	101.28
4	19	2217	Urban Development- Other Urban Development Schemes - Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc - Bangalore Metropolitan Regional Development Authority	199.15
			Other Expenditure – Urban Reforms Incentive Fund	21.98
			General – Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc – Grants to Urban Local Bodies under TFC Grants	19.82
		6215	Loans for Water Supply and Sanitation – Water Supply – Loans to Public Sector and Other Undertakings – Bangalore Water Supply and Sewerage Board	91.50
		6217	Loans for Urban Development – Other Urban Development Schemes – Other Loans – Loans for Bangalore Mass Rapid Transit System	17.14

Sl. No.	Grant No.	Major Head	Areas in which major unspent provision occurred	Unspent Provision
5	20	2059	Public Works – General – Suspense- Debits	76.31
		3054	District and other Roads- Road Works – Rural Road Works	66.40
			Roads and Bridges –Transfer to Reserve Fund Deposit Accounts - Transfer of cess to Rural Road Development Fund	161.58
		5054	Capital Outlay on Roads and Bridges – State Highways – Road Works- Other Road Formation	10.88
			Land Acquisition charges	15.00
			District and Other Roads – Other Expenditure – Central Road Fund Works	21.97
		7615	Miscellaneous Loans – Loans to Contractors for purchase of Machineries – Other Contractors	35.47
6	21	4701	Capital Outlay on Major and Medium Irrigation – Major and Medium Irrigation – Commercial-UKP- Land acquisition, resettlement and rehabilitation – Lift Irrigation Scheme	12.67
			Karanja Project AIBP– Other Expenditure	25.27
			Medium Irrigation – Commercial- Amarja Project – Other Expenditure	10.10
			Karnataka Neeravari Nigam Limited	64.56
			General – Other Expenditure- New Schemes	19.29
		4702	Capital Outlay on Minor Irrigation – Surface Water- Capital Release to Grama Panchayats	125.34
7	22	2210	Medical and Public Health – Public Health – Prevention & control of Diseases – Malaria	11.69
			- Other Expenditure – Health Nutrition & Population Project	92.93
		2211	Family Welfare- Maternity and Child Health – Reproductive and Child Health Services – National Component	25.73
			- Assistance to Zilla Panchayats - Zilla Panchayats	13.70
8	29	2049	Interest Payments - Interest on Loans & advances from Central Government – Interest on Loans for State Plan Schemes	1093.27
			- Interest on Loans for non-plan schemes	44.56
		6003	Internal Debt of the State Government- Ways and Means Advances from Reserve Bank of India- Clean and Secured Ways and Means Advances	1000.00
			- Over draft with Reserve Bank of India	350.00
		6004	Loans and Advances from the Central Government- Non Plan Loans – Share of Small Savings collections	46.44
			- Loans for State/Union Territory Plan Scheme – Block Loans- Normal assistance	441.87

Appendix 2.2

Unspent provisions due to non/short-release of funds

(Reference: Paragraph 2.3.2, Page 38)

(Rupees in crore)

Sl. No.	Grant	Head of account	Unspent Provision
1.	2 – Animal Husbandry and Fisheries	2403-00-101-17 Centrally Sponsored Scheme of setting up of State Veterinary Council	0.26
2.		2403-00-104-0-12 Insurance Scheme to Sheep and Shepherds	5.00
3.		2403-00-113-0-04 Animal Husbandry, Statistics and Live Stock Census	0.34
4.	8 – Forest, Ecology and Environment	2406-00-02-110-20 Nilgiris Biosphere rescue	0.26
5.		2406-00-02-110-47 Development of Wild Life Sanctuaries and National Parks C.S.S	2.06
6	12- Information, Tourism and Youth Services	2204-00-104-11 Other Expenses	0.62
	TOTAL		8.54

Appendix 2.3

Persistent Unspent Provision in excess of Rs.25 lakh and 10 per cent or more of the provision

(Reference: Paragraph 2.3.3, Page 38)

(Rupees in crore)

Sl. No.	Grant No.	Major Head	Year		
			2003-04	2004-05	2005-06
1	01- Agriculture and Horticulture (Revenue- Voted)	2401-796-2- Horticulture Department	0.44	0.52	0.34
		2401-796-1- Agriculture Department	1.64	1.44	4.38
2	02 – Animal Husbandry and Fisheries (Revenue- Voted)	2403-101-17- Centrally sponsored scheme of setting up of State Veterinary Council	0.28	0.28	0.26
3	03 – Finance (Revenue – Voted)	2040-800-80- Technical Assistance for VAT (W&A)	1.01	1.00	5.47
		2071-01-102-3- Other Payments	161.52	74.42	113.48
		2071-01-104-2- Other Gratuities – Karnataka	158.52	0.93	136.93
		2071-01-200-06- Adhoc Pensions to Ex-Patels	2.61	2.43	6.79
		2075-103-1- Director of State Lotteries	701.35	1018.52	919.99
		2216-80-103-01- Subsidy to HDFC on House Building Loans to Government Servants	3.59	2.49	4.00
	(Capital- Voted)	7610-201-02- House Building Advance to All India Service Officers	2.72	2.89	2.97
		7610-202-01-Motor Conveyance Advance to Government servants including AIS Officers	4.12	3.45	3.84
		7610-202-02- Motor Conveyance to MLAs	0.60	0.81	0.26
		7610- 203-01- Government Departments	0.44	0.49	0.50
		7610-204-01- Purchase of computers	2.08	0.60	0.95
4	6 - Infrastructure Development	5465-01-190-2 - KSIIDC – Investments	2.20	8.00	2.83
		5465-01-190-2 – KSIIDC – BIAP Cell- Investments	0.95	1.00	1.00
		5465-01-190-2- KPTCL for providing power at site - Investments	5.25	5.00	11.00
5	8 – Forest Ecology & Environment (Revenue – Voted)	2406-02-110-20- Nilgiris Bio-sphere rescue	0.26	0.47	0.33
6	18 – Commerce & Industries (Revenue – Voted)	2851-102-29-Lumpsum Provision for Special Component Plan (Corporation and Companies viz LIDKAR, KVIB, KHDC & KSCDS)	5.68	2.22	1.73
		2851-102-52-TSP Boards, Corporations and Apex Institutions	1.47	0.58	0.45
		2851-103-44-Special Component Plan for Handloom Textiles	0.70	5.44	4.42
		2851-107-1- Assistance to Sericulturist (SCP)	0.93	1.00	0.49
		2852-800-43-Refund of Sales Tax to Export Oriented Units	5.06	1.05	11.39
		2885-01-101-2- Karnataka Industrial Area Development Board	11.13	6.33	4.00
	(Capital – Voted)	4851-108-09-CSS Apparel Park	5.20	5.01	12.20
		4852-02-800-01-Industrial Infrastructure for Industries	14.20	8.00	3.20
		6885-60-800-3- Invoking of Guarantees	1.00	1.00	1.00

Sl. No.	Grant No.	Major Head	Year		
			2003-04	2004-05	2005-06
7	21- Water Resources (Revenue – Voted)	2705-201-01-Tungabhadra Project	1.30	0.67	2.51
		2705-202-01- Malaprabha and Ghatta Project	1.42	1.18	1.82
		2705-203-01- Cauvery Basin Project	1.19	0.73	1.52
		2705-204-01- Upper Krishna Project	0.97	0.62	1.92
		2705-205-01- Bhadra Project	0.83	0.40	1.25
		2705-206-01- Projects	0.67	0.40	1.03

Appendix 2.4

Cases where amount of unspent provision was not surrendered

(Reference: Paragraph 2.3.4, Page 38)

(Rupees in crore)

Sl. No.	Grant Number	Name of the Grant /Section	Amount of unspent provision	Amount actually surrendered	Amount not surrendered	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	1	<i>Agriculture and Horticulture</i>				
		Revenue Voted	410.09	-	410.09	100.00
		Revenue Charged	0.19	-	0.19	100.00
		Capital Voted	18.48	-	18.48	100.00
2	2	<i>Animal Husbandry & Fisheries</i>				
		Revenue Voted	19.95	1.85	18.10	90.73
		Capital Voted	10.64	-	10.64	100.00
3	3	<i>Finance</i>				
		Revenue Voted	1,492.33	23.31	1,469.02	98.44
		Capital Voted	93.77	93.47	0.30	0.32
4	4	<i>Department of Personnel and Administrative Reforms</i>				
		Revenue Voted	23.26	12.83	10.43	44.84
5	5	<i>Home and Transport</i>				
		Revenue Voted	21.87	8.49	13.38	61.18
6	6	<i>Infrastructure Development</i>				
		Revenue Voted	0.04	-	0.04	100.00
		Capital Voted	20.82	-	20.82	100.00
7	7	<i>Rural Development and Panchayat Raj</i>				
		Revenue Voted	157.64	6.34	151.30	95.98
		Capital Voted	102.53	89.00	13.53	13.20
8	8	<i>Forest, Ecology and Environment</i>				
		Revenue Voted	47.62	18.11	29.51	61.97
		Revenue Charged	4.62	-	4.62	100.00
		Capital Voted	0.60	0.57	0.03	5.00
9	9	<i>Co-operation</i>				
		Revenue Voted	16.83	8.70	8.13	48.31
		Capital Voted	2.17	0.84	1.33	61.29
10	10	<i>Social Welfare</i>				
		Revenue Voted	57.94	0.21	57.73	99.64
		Capital Voted	62.73	21.44	41.29	65.82
11	11	<i>Women and Child Development</i>				
		Revenue Voted	22.06	-	22.06	100.00
		Revenue Charged	0.01	-	0.01	100.00
		Capital Voted	10.69	-	10.69	100.00
12	12	<i>Information, Tourism and Youth Services</i>				
		Revenue Voted	5.13	1.84	3.29	64.13
		Capital Voted	4.90	-	4.90	100.00
13	13	<i>Food and Civil Supplies</i>				

(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Revenue Voted	2.53	1.27	1.26	49.80
		Capital Voted	8.00	-	8.00	100.00
14	14	<i>Revenue</i>				
		Revenue Charged	0.80	-	0.80	100.00
15	16	<i>Housing</i>				
		Revenue Voted	10.14	-	10.14	100.00
		Capital Voted	78.79	-	78.79	100.00
16	17	<i>Education</i>				
		Revenue Voted	82.43	11.60	70.83	85.93
		Capital Voted	23.36	-	23.36	100.00
17	18	<i>Commerce and Industries</i>				
		Capital Voted	51.83	-	51.83	100.00
18	19	<i>Urban Development</i>				
		Revenue Voted	258.75	-	258.75	100.00
		Capital Voted	117.90	-	117.90	100.00
19	20	<i>Public Works</i>				
		Revenue Voted	274.73	53.28	221.45	80.61
		Capital Voted	108.49	25.67	82.82	76.34
		Capital Charged	0.25	-	0.25	100.00
20	21	<i>Water Resources</i>				
		Revenue Voted	8.77	7.10	1.67	19.04
		Capital Voted	291.94	256.78	35.16	12.04
21	22	<i>Health and Family Welfare</i>				
		Revenue Voted	201.04	46.48	154.56	76.88
		Capital Voted	75.35	39.63	35.72	47.41
22	24	<i>Energy</i>				
		Revenue Charged	0.27	-	0.27	100.00
		Capital Voted	17.76	-	17.76	100.00
23	25	<i>Kannada and Culture</i>				
		Revenue Voted	5.78	1.69	4.09	70.76
24	26	<i>Planning, Statistics, Science and Technology</i>				
		Revenue Voted	88.82	4.85	83.97	94.54
25	27	<i>Law</i>				
		Revenue Voted	13.15	6.46	6.69	50.87
		Revenue Charged	0.50	-	0.50	100.00
26	28	<i>Parliamentary Affairs and Legislation</i>				
		Revenue Voted	11.59	11.38	0.21	1.81
		Revenue Charged	0.42	0.40	0.02	4.76
27	29	<i>Debt Servicing</i>				
		Revenue Charged	264.52	0.04	264.48	99.98
		Capital Charged	1,491.85	-	1,491.85	100.00
		Total	6,096.67	753.63	5,343.04	

Appendix 2.5
Excess requiring regularisation
(Reference: Paragraph 2.4.1, Page 39)

(Rupees in crore)

Year	Number of grants/ Appropriation	Grant/Appropriation numbers	Amount of excess required to be regularised as commented in the Appropriation Accounts/Audit Reports	Actual excess	Remarks
1989-90	12/5	7,8,10,24,27,46,47,49,53,20,35,56,23,45,12, Interest payments	25.89	25.89	
1990-91	13/4	6,7,10,13,20,32,45,46,47,52,27,33,35,47,4	35.73	35.68	Excess reduced on account of reconciliation of expenditure
1991-92	13/3	7,11,14,22,23,36,45,46,47,51,57,27,24,41, 43	58.99	58.47	-do-
1992-93	12/3	6,9,27,32,34,41,43,44,45,46,50,52,25,33, 34,48	107.47	107.47	
1993-94	7/3	22,36,46,49,54,13,29,49,24,43, Internal debt, Loans and advances from Central Government and Inter State Settlements	57.47	57.47	
1994-95	4/6	21,35,3,48,15,24,46,47,55	8.35	7.95	Due to erroneous budget provision
1995-96	9/2	2,33,39,43,45,49,1,46,52,21,44	27.79	27.79	
1996-97	9/3	2,16,33,43,49,51,8,24,25,45,1,21,43,44	104.40	104.40	
1997-98	11	12,33,37,39,43,49,51,24,27,32,55	84.01	84.01	
1998-99	12	9,17,33,37,39,40,4,25,46,43,52	35.86	34.74	Excess reduced on account of reconciliation of expenditure
1999-00	11/2	10, 16, 19, 33, 34, 39, 48, 49, 65, 66, 8, 43.	333.22	333.22	
2000-01	11	5, 15, 24, 35, 38, 49, 7, 10, 42, 30, 44	114.46	114.46	
2001-02	10	5, 10, 13, 15, 24, 30, 35, 42, 44, 50	112.64	112.64	
2002-03	3/5	53,13,60,15,30,44,55,44	1,090.49	1,090.49	
2003-04	6/1	14,16,27,24,8,20,29	2,817.82	2,811.36	Reduction of Rs.6.46 crore is the net result of increase of Rs.0.04 crore due to reconciliation and decrease of Rs.6.50 crore due to rectification of misclassification.
2004-05	5/1	8,17,18,20,24,29	1,919.02	2,204.68	Excess increased due to proforma correction of Rs.285.66 crore under Grant 24 on account of book adjustments relating to power subsidy for 2004-05, not shown in the annual accounts 2004-05
Total			6,933.61	7,210.72	

Appendix 2.6
Persistent Excesses exceeding Rs.20 lakh
(Reference: Paragraph 2.4.3, Page 40)

(Rupees in crore)

Sl. No.	Grant & Head of Account	2003-04			2004-05			2005-06		
		Total Grant	Expenditure	Excesses	Total Grant	Expenditure	Excesses	Total Grant	Expenditure	Excesses
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	3 - Finance									
	2071-01-115-2-Social Services	30.18	32.06	1.88	32.23	42.39	10.16	43.69	46.67	2.98
	2071-01-115-3-Economic Services	16.86	17.09	0.23	18.01	25.55	7.54	24.40	27.14	2.74
	2071-01-115-4- Capital Heads	0.18	1.05	0.87	0.20	1.83	1.63	0.27	3.00	2.73
2	18- Commerce and Industries 3475-797-01-Transfer of Cess to the Infrastructure Initiative Fund	224.00	254.11	30.11	197.62	492.86	295.24	308.92	790.15	481.23

Appendix 2.7

Cases where supplementary provisions proved unnecessary

(Reference: Paragraph 2.5.1, Page 40)

(Rupees in crore)

Sl. No.	Grant No. & Section	No. of Detailed Heads	Amount of Grant/Appropriation			
			Original	Supplementary	Expenditure	Saving
1	1 (Revenue-Voted)	02	32.34	20.91	29.04	24.21
	1 (Capital –Voted)	02	-	7.60	-	7.60
2	3 (Revenue –Voted)	07	7.38	22.44	5.68	24.14
3	5 (Revenue –Voted)	03	25.29	22.46	17.58	30.17
4	7 (Revenue –Voted)	01	2.80	1.00	2.20	1.60
	7 (Capital –Voted)	01	-	40.00	-	40.00
5	8 (Revenue –Voted)	02	7.50	5.30	5.25	7.55
6	9 (Capital –Voted)	02	-	1.14	-	1.14
7	12 (Revenue –Voted)	01	-	2.10	-	2.10
	12 (Capital –Voted)	01	-	4.90	-	4.90
8	13 (Capital –Voted)	01	-	8.00	-	8.00
9	14 (Revenue – Voted)	08	155.51	62.07	46.55	171.03
	14(Capital - Charged)	01	1.37	0.26	-	1.63
10	16 (Capital –Voted)	01	-	51.00	-	51.00
11	17 (Revenue –Voted)	03	125.67	5.34	115.17	15.84
	17 (Capital- Voted)	02	10.75	11.00	4.17	17.58
12	18 (Revenue –Voted)	01	-	0.50	-	0.50
	18 (Capital- Voted)	04	0.20	16.85	-	17.05
13	20 (Revenue –Voted)	01	85.51	0.50	77.46	8.55
	20 (Capital- Voted)	02	-	20.00	-	20.00
14	21 (Capital- Voted)	02	10.00	5.30	7.94	7.36
15	25 (Revenue –Voted)	01	4.09	1.96	3.68	2.37
16	26 (Revenue –Voted)	01	-	8.41	-	8.41
17	27 (Revenue –Voted)	04	-	9.35	-	9.35
18	28 (Revenue –Voted)	01	0.10	0.17	0.01	0.26
	Total	55	468.51	328.56	314.73	482.34

Appendix 2.8

Cases where supplementary provisions proved insufficient

(Reference: Paragraph 2.5.1, Page 40)

(Rupees in crore)

Sl. No.	Grant No. & Section	No. of Detailed Heads involved	Amount of Grant/Appropriation			
			Original	Supplementary	Expenditure	Excess uncovered
1	1 (Revenue – Voted)	1	0.66	0.04	1.38	0.68
2	5 (Revenue – Voted)	3	596.24	10.96	649.52	42.32
3	6 (Revenue – Voted)	2	11.00	28.16	58.16	19.00
4	7 (Capital– Voted)	1	1.50	1.53	3.34	0.31
5	8 (Revenue - Voted)	1	2.55	0.36	3.02	0.11
6	14 (Revenue – Voted)	1	11.78	484.42	555.06	58.86
7	20 (Capital – Voted)	3	552.00	58.38	627.71	17.33
8	21 (Revenue – Voted)	1	0.51	0.33	1.60	0.76
9	23 (Revenue – Voted)	2	19.37	3.37	32.88	10.14
10	25 (Capital-Voted)	1	1.00	0.50	2.17	0.67
	Total	16	1,196.61	588.05	1,934.84	150.18

Appendix 2.9

**Cases where supplementary provisions proved excessive
(Reference: Paragraph 2.5.1, Page 40)**

(Rupees in crore)

Sl. No.	Grant No. & Section	No. of Detailed Heads involved	Amount of Grant/Appropriation			
			Original	Supplementary	Expenditure	Saving
1	1 (Revenue-Voted)	1	7.95	10.98	13.42	5.51
2	2 (Revenue-Voted)	3	8.59	5.53	12.28	1.84
	2 (Capital-Voted)	2	0.01	10.00	3.00	7.01
3	3 (Revenue-Voted)	3	8.25	6.48	12.78	1.95
4	5 (Revenue-Voted)	1	23.29	5.50	28.36	0.43
5	7 (Revenue-Voted)	1	0.95	1.05	0.95	1.05
	7 (Capital-Voted)	1	105.89	119.27	211.88	13.28
6	8 (Revenue-Voted)	2	1.00	11.68	6.76	5.92
	8 (Capital-Voted)	1	-	0.90	0.28	0.62
7	9 (Revenue-Voted)	2	3.50	22.57	13.25	12.82
8	11 (Revenue-Voted)	1	-	0.50	0.07	0.43
9	14 (Revenue-Voted)	3	86.64	45.40	120.28	11.76
10	17 (Revenue-Voted)	3	197.07	24.55	216.66	4.96
	17 (Capital-Voted)	1	1.00	5.00	1.12	4.88
11	18 (Revenue-Voted)	4	4.52	21.87	13.08	13.31
12	20 (Revenue-Voted)	2	83.08	206.78	274.00	15.86
	20 (Capital-Voted)	3	164.91	53.79	197.13	21.57
13	21 (Capital-Voted)	1	-	19.81	14.70	5.11
14	23 (Revenue -Voted)	1	-	1.00	0.56	0.44
15	26 (Revenue -Voted)	1	0.32	0.80	0.72	0.40
16	28 (Revenue -Voted)	1	0.10	2.32	0.14	2.28
	Total	38	697.07	575.78	1,141.42	131.43

Appendix 2.10
Injudicious re-appropriation of funds
(Reference: Paragraph 2.5.2, Page 40)

(Rupees in crore)

Sl. No	Head of Account	Provision (Original plus Supplementary)	Re-appropriation	Final Grant	Actual Expenditure	Excess (+)/ Savings (-)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	2702 Minor Irrigation 01 Surface Water 101 Water Tanks 02 Maintenance and Repairs 200 Maintenance	15.63	(+)3.92	19.55	23.68	(+)4.13
2	2501 Special programmes for Rural Development 01 Integrated Rural Development programme 198 Assistance to Grama Panchayats 1 Grama Panchayats 01 Block Grants 461 Bagalkot	1.97	(+)0.61	2.58	6.38	(+)3.80
3	2501 Special programmes for Rural Development 01 Integrated Rural Development programme 198 Assistance to Grama Panchayats 1 Grama Panchayats 01 Block Grants 466 Koppal	2.03	(+)0.25	2.28	4.02	(+)1.74
4	3054 Roads and Bridges 01 National Highways 001 Direction and Administration 1 Direction 01 Chief Engineer, National Highways – Salaries	1.45	(+)0.26	1.71	2.52	(+)0.81
5	2401 Crop Husbandry 196 Assistance to Zilla Panchayats 2 Zilla Panchayats 01 Block Grants 414 Bijapur	0.96	(+)0.01	0.97	1.67	(+)0.70
6	2401 Crop Husbandry 196 Assistance to Zilla Panchayats 2 Zilla Panchayats 01 Block Grants 451 Davanagere	1.53	(+)0.02	1.55	2.20	(+)0.65
7	3054 Roads and Bridges 01 National Highways 337 Road Works 1 Roads and Bridges 01 Execution/SLAO and Ordinary Repairs - Salaries	8.78	(+)0.58	9.36	9.93	(+)0.57
8	2401 Crop Husbandry 196 Assistance to Zilla Panchayats 2 Zilla Panchayats 01 Block Grants 404 Kolar	1.94	(+)0.15	2.09	2.59	(+)0.50
9	2401 Crop Husbandry 196 Assistance to Zilla Panchayats 2 Zilla Panchayats 01 Block Grants 406 Tumkur	1.73	(+)0.20	1.93	2.35	(+)0.42

(1)	(2)	(3)	(4)	(5)	(6)	(7)
10	2402 Soil and Water Conservation 196 Assistance to Zilla Panchayats 2 Zilla Panchayats 01 Block Grants 406 Tumkur	1.82	(+0.97)	2.79	3.14	(+0.35)
11	2401 Crop Husbandry 196 Assistance to Zilla Panchayats 2 Zilla Panchayats 01 Block Grants 403 Chitradurga	2.62	(+0.10)	2.72	3.07	(+0.35)
12	2401 Crop Husbandry 196 Assistance to Zilla Panchayats 2 Zilla Panchayats 01 Block Grants 405 Shimoga	0.95	(+0.02)	0.97	1.31	(+0.34)
13	2401 Crop Husbandry 196 Assistance to Zilla Panchayats 2 Zilla Panchayats 01 Block Grants 463 Haveri	0.72	(+0.05)	0.77	1.03	(+0.26)
	Total	42.13	(+7.14)	49.27	63.89	(+14.62)
14	2401 Crop Husbandry 110 New Crop Insurance Scheme 059 Other Expenses	200.00	(-)1.00	199.00	8.36	(-)190.64
15	2217 Urban Development 05 Other Urban Development Schemes 191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc. 1 Bangalore Metropolitan Regional Development Authority 07 Karnataka Coastal Management and Urban Development 101 Grants-in-Aid	325.00	(-)25.00	300.00	200.00	(-)100.00
16	3435 Ecology and Environment 60 Others 800 Other Expenditure 05 National River Conservation Programme 132 Capital Expenses	25.35	(-)0.64	24.71	2.78	(-)21.93
17	2401 Crop Husbandry 800 Other Expenditure 1 Agriculture Department 44 New Agricultural Promotion Scheme 106 Subsidies	27.43	(-)22.47	4.96	0.62	(-)4.34
18	2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 01 Welfare of Scheduled Castes 196 Assistance to Zilla Panchayats 1 Zilla Panchayat 01 Block Grants 300 Lumpsum – ZP	5.64	(-)2.59	3.05	-	(-)3.05
19	2851 Village and Small Industries 103 Handloom Industries 62 Weavers Package 059 Other Expenses	20.00	(-)5.00	15.00	12.60	(-)2.40

(1)	(2)	(3)	(4)	(5)	(6)	(7)
20	2501 Special Programmes for Rural Development 01 Integrated Rural Development Programme 198 Assistance to Grama Panchayat 1 Grama Panchayat 01 Block Grants 407 Mysore	3.68	(-)0.75	2.93	1.40	(-)1.53
21	2401 Crop Husbandry 001 Direction and Administration 2 Horticulture Department 01 Directorate of Horticulture – Salaries	20.96	(-)1.77	19.19	17.92	(-)1.27
22	2056 Jails 101 Jails 01 Jails 195 Transport Expenses	1.02	(-)0.02	1.00	0.30	(-)0.70
23	2202 General Education 02 Secondary Education 221 Materials and Supplies	5.62	(-)0.93	4.69	4.14	(-)0.55
24	5465 Capital Outlay on General Financial and Trading Institution 01 Investments in General-Financial Institutions 190 Investments in Public Sector and Other Undertakings 2 Investment in Bangalore International Airport Limited (BIAL) through KSIIDC 01 KSIIDC – Investments	10.86	(-)2.38	8.48	8.03	(-)0.45
	Total	645.56	(-)62.55	583.01	256.15	(-)326.86
25	5465 Capital Outlay on General Financial and Trading Institution 01 Investments in General-Financial Institutions 190 Investments in Public Sector and Other Undertakings 3 Investments in Rail Infrastructure Development Corporation (Karnataka) Ltd (K-RIDE) 03 Sholapur- Gadag Gauge conversion projects 211 Investments	28.36	(+)26.36	54.72	43.36	(-)11.36
26	2401 Crop Husbandry 800 Other Expenditure 1 Agriculture Department 32 Development of Agriculture under New Macro Management Mode 139 Major Works	18.93	(+)1.22	20.15	13.42	(-)6.73
27	2501 Special Programmes for Rural Development 01 Integrated Rural Development Programme 198 Assistance to Grama Panchayats 1 Grama Panchayats 01 Block Grants 404 Kolar	4.81	(+)0.66	5.47	2.30	(-)3.17

(1)	(2)	(3)	(4)	(5)	(6)	(7)
28	4701 Capital Outlay on Major and Medium Irrigation 01 Major Irrigation- Commercial 317 Tungabhadra Project- Left Bank 4 Other Expenditure 07 Distributaries 132 Capital Expenses	1.51	(+1.31)	2.82	0.40	(-)2.42
29	2501 Special Programmes for Rural Development 01 Integrated Rural Development Programme 198 Assistance to Grama Panchayats 1 Grama Panchayats 01 Block Grants 413 Belgaum	4.22	(+0.51)	4.73	2.76	(-)1.97
30	3435 Ecology and Environment 03 Environmental Research and Ecological Regeneration 003 Environmental Education/Training/Extension 13 National lake conservation programme 139 Major works	3.70	(+0.64)	4.34	2.69	(-)1.65
31	2501 Special Programmes for Rural Development 01 Integrated Rural Development Programme 198 Assistance to Grama Panchayats 1 Grama Panchayats 01 Block Grants 456 Chamarajnagar	2.61	(+0.10)	2.71	1.09	(-)1.62
32	2501 Special Programmes for Rural Development 01 Integrated Rural Development Programme 198 Assistance to Grama Panchayats 1 Grama Panchayats 01 Block Grants 410 Hassan	2.92	(+0.45)	3.37	1.79	(-)1.58
33	2501 Special Programmes for Rural Development 01 Integrated Rural Development Programme 198 Assistance to Grama Panchayats 1 Grama Panchayats 01 Block Grants 420 Raichur	4.18	(+0.01)	4.19	2.79	(-)1.40
34	2501 Special Programmes for Rural Development 01 Integrated Rural Development Programme 198 Assistance to Grama Panchayats 1 Grama Panchayats 01 Block Grants 451 Davanagere	2.64	(+0.10)	2.74	1.59	(-)1.15

(1)	(2)	(3)	(4)	(5)	(6)	(7)
35	2501 Special Programmes for Rural Development 01 Integrated Rural Development Programme 198 Assistance to Grama Panchayats 1 Grama Panchayats 01 Block Grants 463 Haveri	2.60	(+)0.34	2.94	1.63	(-)1.31
36	4701 Capital outlay on Major and Medium Irrigation 01 Major irrigation – commercial 315 Bhadra Project 4 Other Expenditure 03 Canal and Branch 381 Normal	3.01	(+)1.47	4.48	3.56	(-)0.92
37	2501 Special programmes for Rural Development 01 Integrated Rural Development programme 198 Assistance to Grama panchayats 1 Grama panchayats 01 Block Grants 403 Chitradurga	2.79	(+)0.50	3.29	2.37	(-)0.92
38	2401 Crop Husbandry 196 Assistance to Zilla Panchayats 1 Zilla Panchayats 01 Block Grants 414 Bijapur	4.14	(+)0.34	4.48	3.67	(-)0.81
39	2401 Crop Husbandry 196 Assistance to Zilla Panchayats 1 Zilla Panchayats 01 Block Grants 461 Bagalkot	3.79	(+)0.46	4.25	3.51	(-)0.74
40	2401 Crop Husbandry 196 Assistance to Zilla Panchayats 1 Zilla Panchayats 01 Block Grants 451 Davanagere	3.67	(+)0.28	3.95	3.24	(-)0.71
41	2401 Crop Husbandry 196 Assistance to Zilla Panchayats 1 Zilla Panchayats 01 Block Grants 404 Kolar	3.09	(+)0.26	3.35	2.75	(-)0.60
42	2401 Crop Husbandry 196 Assistance to Zilla Panchayats 1 Zilla Panchayats 01 Block Grants 406 Tumkur	3.83	(+)0.33	4.16	3.68	(-)0.48
43	2401 Crop Husbandry 196 Assistance to Zilla Panchayats 1 Zilla Panchayats 01 Block Grants 405 Shimoga	4.06	(+)0.37	4.43	3.97	(-)0.46
44	2402 Soil and Water Conservation 196 Assistance to Zilla Panchayats 2 Zilla Panchayats 01 Block Grants 413 Belgaum	1.38	(+)0.44	1.82	1.38	(-)0.44
45	2401 Crop Husbandry 196 Assistance to Zilla Panchayats 1 Zilla Panchayats 01 Block Grants 403 Chitradurga	2.94	(+)0.58	3.52	3.09	(-)0.43

(1)	(2)	(3)	(4)	(5)	(6)	(7)
46	2401 Crop Husbandry 196 Assistance to Zilla Panchayats 1 Zilla Panchayats 01 Block Grants 418 Bellary	3.03	(+)0.25	3.28	2.86	(-)0.42
47	2851 Village and Small Industries 103 Handloom Industries 59 Deendayal Hatkarga Yojana- KHDC 059 Other Expenses	10.95	(+)5.00	15.95	15.53	(-)0.42
48	2401 Crop Husbandry 800 Other Expenditure 1 Agriculture Department 40 Other Agricultural Schemes 100 Financial Assistance/Relief	1.20	(+)12.20	13.40	12.99	(-)0.41
49	2401 Crop Husbandry 108 Commercial Crops 1 Agriculture Department 13 Mini Mission II under Technology mission on cotton 100 Financial assistance/relief	0.52	(+)1.00	1.52	1.15	(-)0.37
50	2402 Soil and Water Conservation 196 Assistance to Zilla Panchayat 2 Zilla Panchayats 01 Block Grants 403 Chitradurga	1.73	(+)0.16	1.89	1.54	(-)0.35
51	2401 Crop Husbandry 196 Assistance to Zilla Panchayats 1 Zilla Panchayats 01 Block Grants 463 Haveri	3.06	(+)0.24	3.30	2.95	(-)0.35
52	2401 Crop Husbandry 196 Assistance to Zilla Panchayats 1 Zilla Panchayats 01 Block Grants 456 Chamarajnagar	1.97	(+)0.25	2.22	1.87	(-)0.35
53	2401 Crop Husbandry 196 Assistance to Zilla Panchayats 1 Zilla Panchayats 01 Block Grants 402 Bangalore (Rural)	2.41	(+)0.23	2.64	2.32	(-)0.32
54	2401 Crop Husbandry 196 Assistance to Zilla Panchayats 1 Zilla Panchayats 01 Block Grants 466 Koppal	2.55	(+)0.31	2.86	2.55	(-)0.31
55	2401 Crop Husbandry 196 Assistance to Zilla Panchayats 1 Zilla Panchayats 01 Block Grants 413 Belgaum	4.94	(+)0.39	5.33	5.03	(-)0.30
56	2401 Crop Husbandry 196 Assistance to Zilla Panchayats 1 Zilla Panchayats 01 Block Grants 410 Hassan	3.00	(+)0.34	3.34	3.04	(-)0.30
57	2401 Crop Husbandry 196 Assistance to Zilla Panchayats 1 Zilla Panchayats 01 Block Grants 407 Mysore	3.21	(+)0.25	3.46	3.19	(-)0.27

(1)	(2)	(3)	(4)	(5)	(6)	(7)
58	2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 02 Welfare of Scheduled Tribes 196 Assistance to Zilla Panchayats 1 Zilla Panchayats 01 Block Grants 408 Chickmagalur	1.63	(+)0.06	1.69	1.42	(-)0.27
59	2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 01 Welfare of Scheduled Castes 196 Assistance to Zilla Panchayats 1 Zilla Panchayats 01 Block Grants 417 Gulbarga	6.39	(+)0.17	6.56	6.30	(-)0.26
60	2401 Crop Husbandry 196 Assistance to Zilla Panchayats 1 Zilla Panchayats 01 Block Grants 412 Mandya	2.60	(+)0.30	2.90	2.65	(-)0.25
	Total	158.37	(+)57.88	216.25	170.43	(-)45.82
61	2210 Medical and Public Health 01 Urban Health Services – Allopathy 110 Hospitals and Dispensaries 1 Hospitals attached to teaching institutions 22 Psychiatric clinics, hospitals for ED and TB san, maj and District hospitals and Blood Banks- Salaries	52.95	(-)9.31	43.64	50.60	(+)6.96
62	4701 Capital Outlay on Major and Medium Irrigation 01 Major Irrigation-Commercial 317 Tungabhadra Project – Left Bank 4 Other Expenditure 03 Canal and Branches 132 Capital Expenses	7.99	(-)2.17	5.82	10.15	(+)4.33
63	2501 Special Programmes for Rural Development 01 Integrated Rural Development Programme 198 Assistance to Grama Panchayats 1 Grama Panchayats 01 Block Grants 406 Tumkur	1.53	(-)0.50	1.03	3.10	(+)2.07
64	2501 Special Programmes for Rural Development 01 Integrated Rural Development Programme 198 Assistance to Grama Panchayats 1 Grama Panchayats 01 Block Grants 417 Gulbarga	1.21	(-)0.13	1.08	2.61	(+)1.53
65	2402 Soil and Water Conservation 102 Soil Conservation 26 CSS National Watershed Development Programme by Watershed Development Department 139 Major Works	24.67	(-)6.43	18.24	19.74	(+)1.50

(1)	(2)	(3)	(4)	(5)	(6)	(7)
66	2501 Special Programmes for Rural Development 01 Integrated Rural Development Programme 198 Assistance to Grama Panchayats 1 Grama Panchayats 01 Block Grants 414 Bijapur	1.87	(-)0.55	1.32	2.28	(+)0.96
67	2701 Major and Medium Irrigation 80 General 001 Direction and Administration 03 Chief Engineer – Irrigation Central Zone, Munirabad-Salaries	0.62	(-)0.06	0.56	0.96	(+)0.40
68	4701 Capital Outlay on Major and Medium Irrigation 01 Major Irrigation -Commercial 340 Maskinala Project 4 Other Expenditure 03 Canal and Branches 132 Capital Expenses	0.95	(-)0.50	0.45	0.72	(+)0.27
	Total	91.79	(-)19.65	72.14	90.16	(+)18.02

Appendix 2.11
Statement showing the errors in budgeting
(Reference: Paragraph 2.5.4, Page 41)

(Rupees in crore)

Sl. No.	Grant under which provision was made	Amount	Remarks
1	18- Commerce and Industries	3.81	Provision was to be under Grant No.3 - Finance
2	04- Department of Personnel & Administrative Reforms	0.92	Provision was to be under Grant No.27 - Law
3	10- Social Welfare	0.03	Provision was to be under Grant No. 04- Department of Personnel & Administrative Reforms
4	20- Public Works	20.00	Provision was to be under Grant No.14- Revenue
5	20- Public Works	1.85	Provision was to be under Grant No.07- Rural Development and Panchayat Raj
6	27- Law	0.54	Provision was to be under Grant No.04- Department of Personnel & Administrative Reforms
7	13- Food & Civil Supplies	1.15	
8	14- Revenue	24.03	Net amount was included in the Appropriation Act instead of the Gross Amount
9	19 – Urban Development	1.50	
10	17 – Education	0.02	
	Total	53.85	

Appendix 2.12
Cases of Defective Re-Appropriation Orders
(Reference: Para 2.6, Page 41)

(Rupees in crore)

Sl. No.	No. and Nomenclature of the Grant	Re-appropriation Order No. & Date	Total amount included in the Re-appropriation Order	Authority issuing the re-appropriation orders	Reason for rejection
1	1-Agriculture and Horticulture	FD 95 BRS 2005 B'lore dt.27.02.06	6.29	Under Secretary to Government, (FR & BCC) Finance Department	The re-appropriation order included an item of expenditure on New Service Department
2	2-Animal Husbandry & Fisheries	NO.AHE/Budt/Appr/7/0 5-06 dt.27.01.06	0.02	Director, Animal Husbandry & Veterinary Services	1. Statement NO.22A not self balanced 2.Sanction for re-appropriation not communicated
3	2-Animal Husbandry & Fisheries	No.AHF/22/FD/2006 Dt.23.03.2006	0.07	Under Secretary to Government, Animal Husbandry & Veterinary Services	1.Statement NO.22A not self balanced 2.Specific reasons not communicated 3.Sanction for re-appropriation not communicated
4	3-Finance	RLP 3 EBM 2005-06/17.09.06	0.01	Controller, State Accounts Department	Sanction for re-appropriation not communicated
5	3-Finance	RLP 3 EBM 2005-06/20.01.06	0.01	Controller, State Accounts Department	Sanction for re-appropriation not communicated
6	3-Finance	FD 235 BRS 2006(1)/31.03.06	0.44	Under Secretary Finance Department (FR&BCC)	Internal columns does not agree, specific reason not given.
7	4-Department of Personnel & Administrative Reforms	FD 09 TEJ 2004 DT.07.04.06	0.02	Registrar, Karnataka Lokayukta, Bangalore	1. Specific reasons for savings not furnished. 2.Sanction order not signed in ink
8	4-Department of Personnel & Administrative Reforms	FD 306 BRS 2005 DT.25.05.05	0.99	Under Secretary Finance Department (FR&BCC)	1. Specific reasons for savings not furnished. 2. Sanction order not signed in ink, only xerox copy received
9	5-Home and Transport	Acct(6)19/ra/ms/2005-06/3.01.06	0.02	DGP, Commandant Cant., Home Guards, Director of Civil Defence	1. Specific reasons not communicated. 2. Internal columns does not agree.
10	5-Home and Transport	01 SEL HUN KKM NO.249/06 22.02.06	0.05	Secretary to Government, Transport Department, Karnataka	1. Specific reasons not communicated 2. Administration dept to sanction exceeding Rs.5 lakh 3. Not signed in ink
11	5-Home and Transport	FD 72 KAGAISE 2005 DT.17.08.05	0.01	Under Secretary to Government, Home Department(Police Service)	1. Not signed in ink 2. Internal columns does not agree.
12	7-Rural Development and Panchayat Raj	FD 50 BRS 2006 Bangalore dt.10.02.06	102.06	Under Secretary, Finance Department (FR&BCC)	1. Government order not signed in ink. 2. Details in the statement not clear
13	7-Rural Development and Panchayat Raj	RDP 14 AHASI 2006 B'lore dt.07.03.06	0.01	Under Secretary to Government (RDPR)	Statement is not self balanced

Sl. No.	No. and Nomenclature of the Grant	Re-appropriation Order No. & Date	Total amount included in the Re-appropriation Order	Authority issuing the re-appropriation orders	Reason for rejection
14	7-Rural Development and Panchayat Raj	FD 59 BRS 2006 B'lore dt.14.02.06	12.52	Under Secretary, Finance Department (FR&BCC)	Order includes an item of New Service
15	9-Co-operation	BUD BM 01 2005-06 DT.08.02.06	0.02	Registrar of Co-operative Societies, Karnataka	Sanction order has not been signed in ink
16	12-Information Tourism and Youth Services	VAHI TIPASA 2005-06 22696-700 DT.02.02.06	0.02	Commissioner, Information Department	Heads of the Department are informed to sanction re-appropriation not exceeding Rs.2 lakh from one detailed head to another within the major head
17	14-Revenue	NO.RB 7 Bhudasa 2006 DT.25.01.06	0.12	Secretary to Government of Karnataka, Revenue Department (Land Survey)	The Government order exceeded the powers delegated to Secretary to Government, Administrative Department
18	17-Education	FD 66/ BRS 2006 B'LORE DT.17.02.06	0.15	Under Secretary, Finance Department	1. Re-appropriation not admissible without provision 2. Prior approval from Planning department not taken
19	17-Education	A 3/APUV 03/2005-06 DT.23.02.06	0.02	Director of Public Instruction, DSERT B'lore	1. Specific reasons not given 2. Sanction for re-appropriation not taken
20	17-Education	FD 38 BRS 2005 B'LORE DT.27.12.2005	1.62	Under Secretary, Finance Department	1. Re-appropriation order not signed in ink 2. Prior approval from Planning department not taken
21	18-Commerce and Industries	DSK:Sibbandi:21:2003-04 dt.14.11.2005	0.0025	Commission for Cane Development and Director of Sugar	1. Re-appropriation not self-balanced 2. Not in prescribed form 3. Specific reasons not furnished
22	19-Urban Development	UDD 70 MNU 06 Bangalore dt.04.04.06	0.13	Under Secretary to Government, Urban Development	Re-appropriated Head of Account does not agree with Budget Estimate
23	19-Urban Development	UDD 69 MNU 06 Bangalore dt.24.03.06	0.01	-do-	Statement was not self balanced
24	22-Health & Family Welfare	HFW289 PIM 2006 dt.19.09.2005	0.40	Under Secretary to Government, Health & Family Welfare Dept.	Re-appropriation order not issued by Finance Department
25	22-Health & Family Welfare	HFW 68 CGE 2006 dt.6.03.06	0.19	-do-	-do-
26	22-Health & Family Welfare	HFW 74 PIM 2006 dt.29.03.06	0.20	-do-	-do-
27	22-Health & Family Welfare	HFW 66 PIM 2006 dt.02.03.06	0.50	-do-	-do-
28	22-Health & Family Welfare	HFW 70 HPC 2006 dt.29.03.06	0.60	-do-	-do-
29	23-Labour	KE 293 LIT DT.28.03.06	0.03	Secretary to Government, Labour Department	Statement was not self balanced
30	25-Kannada and Culture	SANKE E 32 KMU 2006 B'lore dt15.03.06	0.20	Karnataka Government Secretariat, Department of Archaeology and Museums , Bangalore	1. Specific reasons not furnished 2. Sanction from Finance Department not obtained
31	27-Law	48/AG/ACCOUNTS/ 2005-06 DT.26.10.05	0.0050	Advocate General, High Court of Karnataka, Bangalore	Re-appropriation not self balanced
	Total		126.7375		

Appendix 2.13
Statement showing flow of expenditure during the
four quarters of 2005-06

(Reference: Paragraph 2.7, Page 41)

(Rupees in crore)

Sl. No.	Head of Account	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total	March 2006	Percentage of expenditure in March 2006 to total expenditure of 2005-06
1	2047	1.20	11.04	11.36	15.82	39.42	15.14	38.41
2	2075	0.08	10.94	11.26	1635.70	1657.98	1634.07	98.56
3	2501	2.83	13.20	9.59	34.76	60.38	21.26	35.21
4	2505	6.31	19.79	15.62	42.66	84.38	29.81	35.33
5	2506	0.23	0.40	0.46	4.77	5.86	4.15	70.82
6	2705	2.38	10.58	8.45	19.86	41.27	12.66	30.68
7	2711	0.06	0.07	0.10	0.26	0.49	0.24	48.98
8	2810	0.04	1.03	0.03	2.53	3.63	1.26	34.71
9	3425	0.47	0.25	0.87	7.23	8.82	3.37	38.21
10	3455	-	0.06	0.12	0.39	0.57	0.39	68.42
11	3604	108.68	144.83	149.78	755.67	1158.96	662.81	57.19
12	4210	-	1.41	1.69	4.58	7.68	3.47	45.18
13	4235	-	0.36	0.20	3.02	3.58	3.02	84.36
14	4402	-	4.24	4.70	11.05	19.99	7.06	35.32
15	4403	-	-	-	0.10	0.10	0.10	100.00
16	4405	0.13	0.28	0.29	4.86	5.56	4.80	86.33
17	4406	-	-	0.06	0.71	0.77	0.56	72.72
18	4408	-	-	-	0.10	0.10	0.10	100.00
19	4852	-	-	-	6.80	6.80	3.00	44.12
20	5051	0.85	0.39	0.94	3.53	5.71	2.85	49.91
21	6211	-	-	-	0.35	0.35	0.32	91.43
22	6215	0.62	-	25.62	26.25	52.49	26.25	50.01
23	6416	-	0.93	1.03	3.69	5.65	3.69	65.31
24	6851	-	-	-	0.09	0.09	0.09	100.00
25	7610	0.70	0.44	0.25	1.09	2.48	0.66	26.61

Appendix 2.14
Cases of New Service/New Instrument of Service
(Reference: Paragraph 2.8, Page 42)

(Rupees in crore)

Sl. No.	Grant	Head of Account	Budget Provision	Expenditure	Excess
(1)	(2)	(3)	(4)	(5)	(6)
1	3-Finance	2071-Pensions and Other Retirement Benefits 01-Civil 101- Superannuation and Retirement Allowances 4- Payment of Pensionary charges to other Governments under the State Re-organisation Act, 1956 02- Maharashtra 251-Pensions and Retirement Benefits	0.12	2.06	1.94
2		2071-Pensions and Other Retirement Benefits 01-Civil 104-Gratuities 2-Other Gratuities- Karnataka 04-DCRG under the Triple Benefit Scheme 251-Pensions and Retirement Benefits	0.02	6.96	6.94
3		2071-Pensions and Other Retirement Benefits 01-Civil 104-Gratuities 2-Other Gratuities- Karnataka 05- Gratuities to Ex-Shanbhags/Karnams/Patwaries 251-Pensions and Retirement Benefits	0.06	1.73	1.67
4		2071-Pensions and Other Retirement Benefits 01-Civil 110- Pension of Employees of Local Bodies 1- Payment to Municipal Employees 04- Family Pensions 251-Pensions and Retirement Benefits	3.96	18.07	14.11
5		2071-Pensions and Other Retirement Benefits 01-Civil 115- Leave Encashment Benefits 2- Social Services 25- Welfare of SC, STs, & OBCs 251-Pensions and Retirement Benefits	0.23	1.54	1.31
6		2071-Pensions and Other Retirement Benefits 01-Civil 115- Leave Encashment Benefits 4- Capital Heads 01- Major and Medium Irrigation 251-Pensions and Retirement Benefits	0.27	3.00	2.73

Sl. No.	Grant	Head of Account	Budget Provision	Expenditure	Excess
(1)	(2)	(3)	(4)	(5)	(6)
7	18 – Commerce and Industries	6860- Loans for Consumer Industries 04- Sugar 190- Loans to Public Sector and Other Undertakings 01- Conversion of Purchase Tax into Interest Free Loans 17- Conversion in respect of Units Established under World Bank Assistance	0.50	3.37	2.87
8	20-Public Works	2059-Public Works 80- General 053- Maintenance and Repairs 4- Repairs, Maintenance and Minor Alterations to various Departmental buildings 071- Building Expenses	0.61	9.97	9.36
9		3054- Roads and Bridges 03- State Highways 102 – Bridges 01- Repairs to Bridges 200- Maintenance	4.27	22.39	18.12
10		5054- Capital Outlay on Roads and Bridges 03- State Highways 101- Bridges 01- Construction of Bridges and Culverts and improvements of existing ones on State Highways 172- Roads	0.20	4.45	4.25
11		5054- Capital Outlay on Roads and Bridges 05- Roads of Inter-State or Economic importance 337- Road Works 2- Works of Economic Importance 01- Road Works 172- Roads	1.50	6.67	5.17
12	21- Water Resources	4702- Capital Outlay on Minor Irrigation 101- Surface Water 1- Water Tanks – Construction of New Tanks, Pick ups, etc. 06- Restoration of old and Breached Tanks and de-silting of Tank 139- Major Works	0.09	2.88	2.79
Total			11.83	83.09	71.26

Appendix 2.15
Expenditure without budget provision 2005-06
(Reference: Paragraph 2.9, Page 42)

(Rupees in crore)

Sl. No.	Grant	Head of Account	Amount
1	2	3	4
1	03- Finance	2039- State Excise 001- Direction and Administration 01- Commissioner for Excise and Other Establishment 499- Refunds	0.09
2		2039- State Excise 001- Direction and Administration 01- Commissioner for Excise and Other Establishment 500- Lumpsum	0.14
3		2040- Taxes on Sales, Trade, etc 001- Direction and Administration 01- Commissioner for Commercial Taxes 499- Refunds	0.09
4		2040- Taxes on Sales, Trade, etc 001- Direction and Administration 01- Commissioner for Commercial Taxes 500- Lumpsum	0.01
5		2040- Taxes on Sales, Trade, etc 101- Collection Charges 499- Refunds	0.31
6	04- Department of Personnel and Administrative Reforms	2014 – Administration of Justice 102- High court 500- Lumpsum	0.01
7	07- Rural Development and Panchayat Raj	2575- Other Special Area Programme 60- Others 001- Direction and Administration 1- Development of North Karnataka 01- Development Commissioner, Belgaum 051- General Expenses	0.02
8		2575- Other Special Area Programme 60- Others 001- Direction and Administration 1- Development of North Karnataka 01- Development Commissioner, Belgaum 195- Transport Expenses	0.02
9	08- Forest, Ecology and Environment	2406- Forestry and Wild Life 01- Forestry 102- Social and Farm Forestry 2- Other Schemes 80- Forestry and Environment Project for Eastern Plains (OEEF) 139- Major Works	0.01
10		6406- Loans for Forestry and Wildlife 101- Forest Development and Regeneration 80- Eastern Karnataka Afforestation Project IDP 124	0.01
11	10 –Social Welfare	2225- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 03- Welfare of Backward Classes 277- Education 2- Welfare of Other Backward Classes 46- Grants-in Aid to Private Post Matric Hostels and Buildings	0.11

1	2	3	4
12		2225- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 03- Welfare of Backward Classes 277- Education 2- Welfare of Other Backward Classes 47- Starting and improvements of Hostels – Salaries	0.05
13	12- Information, Tourism and Youth Services	2204- Sports and Youth Services 800- Other Expenditure 12- Financial Assistance to Sportspersons and wrestlers in indigent circumstances 251- Pension and Retirement Benefits	0.10
14	17- Education	2202- General Education 01- Elementary Education 191- Assistance to Local Bodies, Corporations, etc. 2- Assistance to Other Local Bodies for Elementary Education 03- Teaching	0.15
15	19-Urban Development	2217- Urban Development 05- Other Urban Development Schemes 191- Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc. 2- Karnataka Urban Development 80- Coastal Management 051- General Expenses	0.36
16		2217- Urban Development 05- Other Urban Development Schemes 800- Other Expenditure 80- FRGL – 450- IE Digital Mapping Information System for Bangalore BDA 051- General Expenses	1.03
17		6217- Loans for Urban Development 60- Other Urban Development Schemes 191- Loans to Local bodies and Corporations, etc. 2- Bangalore Metropolitan Regional Development Authority 81- FRGL- 450 IE Digital Mapping Information System for Bangalore Development Authority (BDA) 395- Loans to PSUs and Local Bodies	2.41
18		6217- Loans for Urban Development 60- Other Urban Development Schemes 191- Loans to Local bodies and Corporations, etc. 3- Loans to Trust Boards for Information of Layouts/Extension 80- Karnataka Infrastructural Project 395- Loans to PSUs and Local Bodies	0.87
19	20- Public Works	3054- Roads and Bridges 01- National Highways 799- Suspense 02- Credits 297- Miscellaneous Works Advances	0.24
20	22- Health & Family Welfare	2210- Medical and Public Health 01- Urban Health Services- Allopathy 110- Hospitals and Dispensaries 2- Major Hospitals 34- Urban Health Services Scheme – Salaries	0.01
21		2210- Medical and Public Health 01- Urban Health Services- Allopathy 110- Hospitals and Dispensaries 2- Major Hospitals 83- Karnataka Health Systems Project 051- General Expenses	0.34

1	2	3	4
22		2210- Medical and Public Health 02- Urban Health Services – Other Systems of Medicine 101- Ayurveda 1- Directorate of India System of Medicine 251 – Pension and Retirement Benefits	0.02
23		2210- Medical and Public Health 04- Rural Health Services- Other Systems of Medicine 101- Ayurveda 1- Hospitals and Dispensaries 01- District Hospitals of ISM and H including GIA to Private Hospitals – Salaries	0.05
24		2211- Family Welfare 108- Selected Area Programme (Including India Population Project) 08 – Continuation of Health Centres under CHC's created under IPP- VIII- Salaries	0.01
25		2211- Family Welfare 200- Other Service and Supplies 051- General Expenses	0.01
26		6210 – Loans for Medical & Public Health 01- Urban Health Services 800- Other Expenditure 80- Upgradation of Secondary Level Health care 395- Loans	3.82
27		6210 – Loans for Medical & Public Health 01- Urban Health Services 800- Other Expenditure 81- Upgrading Health Facility in Karnataka 395- Loans	0.80
28	23-Labour	2230- Labour and Employment 03- Training 101- Industrial Training Institutes 01- Industrial Training Institutes/Centres 059- Other Expenses	0.02
29		2230- Labour and Employment 03- Training 101- Industrial Training Institutes 01- Industrial Training Institutes/Centres 500- Lumpsum	0.05
30	29-Debt Servicing	2049- Interest Payments 01- Interest on Internal Debt 101- Interest on Market Loans 2- Interest on Loans in course of discharge 25- 12.5% KSDL 2004 (1 st issue dated 20-4-94) 240- Debt Servicing	0.01
31		2049- Interest Payments 01- Interest on Internal Debt 101- Interest on Market Loans 2- Interest on Loans in course of discharge 24 – 13.5 % KSDL 2003 240- Debt Servicing	0.01
	Total		11.18

Appendix 3.1

Delay in release of funds

(Reference: Paragraph 3.1.6.1, Page 46)

Year	Name of Tiger Reserve	Date of release of funds		Amount released (Rs. in lakh)	Delay in release of funds (in months)
		GOI	GOK		
2002-03	BWLS	01.08.2002	26.11.2002	15.00	3 ½
		24.09.2002	11.12.2002	35.00	2 ½
		18.12.2002	31.03.2002	12.25	3 ½
	BTR	30.12.2002	25.03.2003	63.45	2 ½
	RGNNP	27.09.2002	18.03.2003	7.80	5 ½
2003-04	BWLS	07.07.2003	20.09.2003	30.37	2 ½
		18.12.2003	03.03.2004	5.00	2 ½
2003-04	RGNNP	30.07.2003	17.01.2004	15.20	5 ½
2004-05	RGNNP	31.12.2004	04.03.2005	36.49	2
		30.08.2004	08.11.2004	72.50	2

Appendix 3.2

Shortfall in achievement during the period 2001-06

(Reference: Paragraph 3.1.6.1, Page 46)

Activity area	Target	Achievement	Shortfall
BTR			
Non-Recurring			
Construction of Quarters	10 Nos.	3 Nos.	7 Nos.
Formation of Roads	85 kms	48.50 kms	36.50 kms
Establishment of Anti-Poaching Camps	3 Nos.	--	3 Nos.
Construction of Check Dams/Culverts	17 Nos.	--	17 Nos.
Bore well	6 Nos.	--	3 Nos.
Purchases :			
a) Night Vision Binoculars	1 No.	--	1 No.
b) Computers	2 Nos.	--	2 Nos.
Eco Development Activities			
a) Solar Fencing	17 Nos.	4 Nos.	13 Nos.
b) Soil Conservation	12 Nos.	7 Nos.	5 Nos.
c) Supply of Seedlings	5,000 Nos.	2,900 Nos.	2,100 Nos.
d) Silt Removal	30 kms.	--	30 kms.
Recurring			
Road Maintenance	158 kms	83 kms	75 kms
Building Maintenance	20 Nos.	9 Nos.	11 Nos.
Fireline Maintenance	1,810 kms	1,403 kms	407 kms
Desilting of Waterhole	20 Nos.	9 Nos.	11 Nos.
Providing Jeeps to Strike Force	2 Nos.	--	2 Nos.
BWLS			
Eco Development			
Water facility	10 Nos.	2 Nos.	8 Nos.
Training to staff	10 Camps	2 Camps	8 Nos.
Non-Recurring			
Construction of Quarters	2 Nos.	--	2 Nos.
Construction of Culverts	13 Nos.	4 Nos.	9 Nos.
Construction of Bridge	1 No.	--	1 No.
Solar Street Lights	7 Nos.	--	7 Nos.
Purchase of Wireless Sets	40 Nos.	22 Nos.	18 Nos.
Recurring			
Establishment of Anti-Poaching Camps	18 Nos.	12 Nos.	6 Nos.
Providing Water facilities	6 Nos.	--	6 Nos.
RGNNP			
Non-Recurring			
Construction of Quarters	2 Nos.	-	2 Nos.
Road Development	63 kms	--	63 kms
Restoration of Patrolling Tracks/Areas	65 kms	--	65 kms
Engagement of Tribals for Protection work	35 Nos.	--	35 Nos.
Relocation of Tribals	100 Families	--	100 Families

Appendix 3.3

Statement showing the avoidable expenditure due to unwarranted widening of roads

(Reference: Paragraph 3.3.7.5, Page 75)

Sl. No	PWD Division	Major District Road (MDR)	Stretch of MDR widened	Traffic intensity (in Passenger Car Units)	Widened to intermediate-lane/ double-lane	Expenditure on widening (Rupees in lakh)	
1	Bellary	Banni Hatti Rajapur – Metriki Road	km 0 to 8	1,306 to 1,541	Intermediate-lane	37.58	
2		Hampasagara – Hadagali Road	km 0 to 3	1,461		26.38	
3	Hassan	Manjirabad – Kukke Subramanya Road	km 0 to 19.70	976		10.27	
4		Kattaya – Hallibylu Road	km 16.35 to 19.50	1,944		3.43	
5		Hagare – Halebeedu Road	km 0 to 5.81	891		20.13	
6		Nelamangala-Bettadahalli-Shravanabelagola Road	km 22.40 to 32.40	1,013		40.82	
7		Shravanabelagola-KR Pet Road	12.84 kms (selected reaches)	1,013		44.61	
8		Tiptur Railway Station Road-Shravanabelagola Road	29.10 kms (selected reaches)	1,013		15.46	
9	Kolar	Balghat – Marikuppam Road	km 0 to 3	2,766		Double-lane	56.08
10	Mandya	Mandya – Nagamangala Road	km 0 to 40.80	4,952			147.53
		Total	135.40			402.29	

Appendix 3.4
Statement showing the shortfall in crust thickness
(Reference: Paragraph 3.3.8.2, Page 76)

Sl. No.	Name of the work (road)	Chainage (from – to)	Expenditure (Rs. in lakh)	Initial traffic (in Commercial Vehicles per Day)		Traffic growth rate (percentage)	Design traffic (in MSA)		Design life (in years)		Design crust thickness (mm)		Shortfall (-)/ Excess (+) in crust thickness
				As reckoned in the estimate	As per published census data		As per estimate	As per actuals ¹	As per estimate	As per actuals ¹	As per IRC norms	As per estimate	
-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-	-11-	-12-	-13-	-14-
Shortfall in pavement thickness and reduction in design life													
1	Bellary-Belagal-Haraginadona	0 to 1.3	34.16	266	763	30.0	3.60	31.16	10	3.46	710	560	(-) 150
		0 to 22	108.83	268	2,632	16.0	1.10	71.52	10	0.34	740	430	(-) 310
2	Bellary-Talur	16 to 22.5	26.51	638	1,807	35.9	3.00	98.81	10	1.58	860	585	(-) 275
3	HB Halli-Kudligi	0 to 5	54.59	954	1,244	48.0	12.31	122.72	10	4.55	640	200	(-) 440
4	Hadagali-Madalagatta	0 to 2.9 and 10.3 to 11.2	26.38	145	428	22.5	1.00	16.06	10	1.70	780	425	(-) 355
5	Harapanahalli-Hadagali	13.5 to 27	12.75	192	561	18.7	3.00	17.45	10	3.37	720	580	(-) 140
6	Holagundi-Hadagali-Mylara	0 to 10	43.82	413	752	12.8	7.00	17.52	10	5.47	720	650	(-) 70
7	Hospet-Kampli	0 to 3.2	79.50	3,996	3,996	66.4	2.00	150.00	10	0.47	720	640	(-) 80
		27 to 31	42.52	156	3,996	249.0	2.81	150.00	10	0.58	770	490	(-) 280
		27 to 31.2	42.52	8,331	8,331	247.0	1.15	150.00	10	0.19	770	490	(-) 280
8	Ittigi-Ujjini	0 to 5	34.32	181	1,627	75.2	5.00	750.37	10	1.84	820	605	(-) 215
		5 to 16	64.09	1,106	1,106	19.1	2.00	35.05	10	1.37	760	540	(-) 220
		30.4 to 38.4	54.87	402	1,209	30.0	6.00	49.37	10	3.57	675	550	(-) 125
9	Ittigi-Sovenahalli	0 to 14	46.82	267	446	15.3	5.00	11.74	10	5.98	765	690	(-) 75
10	Kottur-HB Halli	9.6 to 27.6	29.15	132	117	(-) 1.3	1.20	1.41	10	8.42	380	150	(-) 230
11	Kudarahal - K Belagal	11 to 24.2	114.46	302	411	126.0	3.89	150.00	10	2.48	975	640	(-) 335
12	Link road from SH 19 to NH 63 (outer ring road)	0 to 5.2	177.27	338	2,380	128.0	6.18	150.00	10	1.82	890	755	(-) 135
13	Sandur-Navalatti	0 to 5.2 and 6.4 to 8.3	129.63	270	593	12.0	2.00	9.97	10	3.11	700	540	(-) 160
14	Siruguppa-Kenchanagudda-M Sugur	0 to 8.50 and 19.30 to 26	81.66	198	419	30.3	2.55	24.81	10	3.22	890	525	(-) 365

¹ Design traffic and design life had been worked out by substitution of factual values for designed parameters in the formula prescribed in IRC 37 of 2001

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-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-	-11-	-12-	-13-	-14-
15	BB Road to join BT Road	0 to 41	264.02	606	3,384	21.84	17.69	122.91	10	3.23	760	690	(-) 70
16	Bindiganavile-Kadaballi	0 to 14.5	263.33	555	465	50.01	16.20	67.35	10	6.62	790	730	(-) 60
17	Hanakere-Koppa	4 to 13.5	106.00	391	391	(-) 2.76	3.54	4.42	10	7.78	680	510	(-) 170
18	KR Pet - Akkihebbal	0 to 15.33	206.90	484	764	12.48	14.13	17.53	10	8.78	600	580	(-) 20
19	Mandya-Melkote	0 to 6	115.60	950	4,509	35.56	35.60	323.27	10	3.82	770	730	(-) 40
20	Srirangapatna-Sosale - Shivanasamudra	0 to 14.4	257.61	821	1,269	26.45	23.97	57.93	10	6.78	780	690	(-) 90
21	Aurad-Murki	0 to 22.8	60.75	225	225	8.6	1.60	4.28	10	4.74	600	450	(-) 150
22	Gattahalli-Nenmaranahalli	0 to 12	50.40	317	317	13.0	6.50	7.46	10	9.22	650	375	(-) 275
23	Tiptur-CR Patna	10 to 26	111.38	561	561	10.1	10.00	11.48	10	9.44	580	340	(-) 240
24	Yamanur-Tirlapur	3.4 to 8	36.42	179	179	5.4	1.52	2.93	10	5.83	580	510	(-) 70
25	Bidi-Kittur-Alagawadi	67 to 70	36.80	62	62	124.2	0.62	87.67	10	3.92	800	480	(-) 220
26	Belavangala-Arudi	0.25 to 18.75	60.00	545	545	5.3	7.00	15.37	15	8.27	560	465	(-) 85
Total			2,773.06	-	-	-	-	-	-	-	-	-	-
Achievement of excessive pavement thickness and design life													
27	Adoni-Siruguppa	26.6 to 39.6	133.46	569	292	17.0	6.55	8.95	10	8.48	450	675	(+) 225
28	Udbal-Hallikhed	10.8 to 13.6	41.42	70	70	8.6	2.00	0.57	10	20.64	480	540	(+) 60
29	Chintamani-Chelur	21.4 to 28.75	100.00	424	424	14.0	13.00	10.47	10	11.24	580	630	(+) 50
30	BC Road - CC road	2 to 10.2	80.01	247	247	13.0	10.00	5.81	10	13.36	520	570	(+) 50
31	Mulbagal-K Byapalli	0 to 11.8	30.21	159	159	13.0	6.50	3.74	10	13.43	480	540	(+) 60
32	KR Nagar-Ramanathapura	31 to 36	50.00	228	228	10.1	7.00	4.66	10	12.80	560	620	(+) 60
33	Sulla-Bengeri	8 to 11	44.72	179	179	5.8	3.24	2.99	10	10.64	580	590	(+) 10
34	Tumkur-Chelur-Bukkapatna	32 to 54	104.40	578	578	7.6	17.00	10.50	10	13.81	620	650	(+) 30
35	Didaga-Dabbeghatta	75.7 to 80.5	31.75	128	128	7.6	5.65	2.32	10	17.59	540	630	(+) 90
36	Gubbi-CS Pura	0 to 10	58.90	389	389	7.6	8.00	7.06	10	10.91	500	525	(+) 25
Total			674.87	-	-	-	-	-	-	-	-	-	-
Pavement thickness conforming to norms but excessive design life													
37	Chikmalur-Sogala	2.25 to 19.2	40.00	98	98	16.2	4.07	2.57	10	12.59	360	360	0
38	Chintamani-Chelur	1.6 to 4.1	25.14	372	372	14.0	10	9.19	10	10.48	500	500	0
Total			65.14	-	-	-	-	-	-	-	-	-	-
Grand Total			3,513.07	-	-	-	-	-	-	-	-	-	-

Appendix 3.5

Statement showing shortfall in quality control tests

(Reference: Paragraph 3.3.10.1, Page 81)

Sl. No.	Item of work	Quantity executed	Quantity of material components		Description of test	Quality control tests (in No.s)			
			Metal (cum)	Bitumen (MT)		Prescribed	Conducted	Shortfall	
								No.s	Percentage
1	Gravel sub-base	5,73,131 cum	-	-	Gradation	2,868	516	2,352	82
					Atterberg limits	2,808	437	2,371	84
					Moisture content	2,232	434	1,798	81
					Density of compacted layer	1,116	191	925	83
2	Water Bound Macadam (WBM)	2,15,389 cum	2,15,389	-	Aggregate Impact (AI) value	1,077	745	332	31
					Flakiness & Elongation Indices (F&EI)	1,077	174	903	84
					Grading of aggregates	200	79	121	61
					Atterberg Limits for aggregates	2,154	537	1,617	75
					Atterberg Limits for Gravel Blindage	7,628	149	7,479	98
3. Bituminous items of work									
A	Surface dressing	7,02,389 sqm	10,536	1,264	AI Value/ FI/EI	3,113	1,270	1,843	50
B	Bituminous Macadam (including Depression Filling)	46,705 cum	66,702	6,173					
C	Semi Dense Bituminous Concrete	5,410 cum	32,030	840	Grading of aggregates	4,993	1,023	3,970	80
D	Mix Seal Surfacing (Type B)	12,72,601 sqm	32,704	2,343					

Appendix 3.6

Statement showing the IRI values of MDRs

(Reference: Paragraph 3.3.10.2, Page 81)

Sl. No.	Name of the road	Chainages	Total length (in km)	Length of road having IRI value of greater than 6	IRI values (range)	Proportionate expenditure on <i>pro-rata</i> basis (Rs. in lakh)	Date of completion
Public Works Division, Bellary							
1.	Ittigi- Ujjini road	km 5 to 16	10.00	7.00	6.83 to 10.66	16.86	April 2002
2	Hadagali- Uttangi	km 0 to 14.60	14.60	9.60	6.15 to 6.89	25.97	May 2002
3	Ittigi- Sovenahalli road	km 15 to 16 and km 21 to 23	5.00	2.00	7.39 to 9.27	8.10	May 2002
4	HB Halli- Hampasagara road	km 5.80 to 20.90	11.9	10.00	6.14 to 10.88	26.24	May 2002
5	Gudekote- Appenahalli road	km 0 to 11.60 (selected reaches)	7.80	5.00	6.24 to 10.6	19.29	December 2001
6	Siruguppa- Deshanur- Veerapur road	km 0 to 8	8.00	4.00	8.78	28.42	May 2002
7	Bellary – Kalyandurga road	km 0.80 to 16.20	15.40	9.00	6.4 to 12.33	112.42	NA
Public Works Division, Bidar							
8	Bidar Chillargi road	km 7 to 13	6.00	5.00	6.14 to 8.53	17.59	May 2001
9	Matala-Salagar road	km 9 to 16.90	7.90	2.00	6.25 to 9.32	8.28	January 2002
10	Hallikhed- Udbal road	km 19.50 to 25	5.5	5.00	6.20 to 8.51	19.45	February 2002
11	Hallikhed- Udbal road	km 10.8 to 16 and 19 to 22	9.2	7.00	6.80 to 11.05	17.61	March 2002
Total			100.3	65.6		300.23	

Appendix 3.7

Summary of findings of beneficiary survey conducted by Social and Rural Research Institute (SRI) – IMRB International

(Reference: Paragraph 3.5.5, Page 95)

In Karnataka, the Survey for the assessment of Sarva Shiksha Abhiyan (SSA) covered 270 units comprising 138 Urban Blocks and 132 Rural Villages. Findings of the Survey are summarised below:

1. Household details

1.1 Out of total 45,889 households listed, 5,564 households were covered for the study. About 29.8 *per cent* of the heads of the households were illiterates, about 13.9 *per cent* were literates but not completed primary schooling and only about 9.7 *per cent* of the households were graduates.

1.2 Household study revealed that about one *per cent* of the households had children below the age of 15 years as earning members.

2. School details

2.1 With regard to coverage of schools, 5.3 *per cent* of the villages and 14.5 *per cent* of the urban areas were still not covered under SSA. Out of 540 schools covered in 270 units, 94.7 *per cent* of primary schools, 81.3 *per cent* of upper primary schools and 90.5 *per cent* of high schools with upper primary sections were co-educational.

2.2 Among the schools covered, about 99.6 *per cent* of both primary and upper primary schools and 66.7 *per cent* of high schools with upper primary sections had received grants/aid under SSA funds.

3. Coverage of children under SSA

About 27 out of every 1,000 children in the age group 6-14 years comprising both boys and girls equally were out of school. In rural and urban areas, 38 and 11 out of 1,000 children respectively were out of school. More proportion of children from marginalised groups like SC and ST were out of school when compared with children from other social groups.

4. Civil works and facilities under SSA

4.1 About 1.1 *per cent* of primary schools did not have any building at all. Among the schools in which civil works were taken up, 39.2 *per cent* of primary schools, 39.3 *per cent* of upper primary schools and 38.1 *per cent* of high schools with upper primary sections reported constructing new buildings.

4.2 About 19 *per cent* of primary schools, 20.8 *per cent* of upper primary schools and 1.6 *per cent* of high schools with upper primary sections reported constructing separate toilets for girls in addition to existing toilets.

4.3 About 10.1 *per cent* of primary schools, 10.3 *per cent* of upper primary schools and 1.3 *per cent* of high schools with upper primary sections undertook construction of compound walls for safety and security to the school environment.

4.4 For constructing water supply installations, 26 *per cent* of primary schools, 26.4 *per cent* of upper primary schools and 1.4 *per cent* of high schools with upper primary sections utilised the SSA funds.

4.5 About 6.7 *per cent* of primary schools, 7.6 *per cent* of upper primary sections and 1.4 *per cent* of high schools with upper primary sections reportedly utilised funds to construct separate libraries.

4.6 Six *per cent* of primary schools, 7.4 *per cent* of upper primary schools and 1.4 *per cent* of high schools with upper primary sections constructed staff room for the teachers. 8.8 *per cent* of primary schools, 11.2 *per cent* of upper primary schools and 1.1 *per cent* of high schools with upper primary sections reported constructing separate room for the headmaster.

5. Utilisation of grants under SSA

About 93.1 *per cent* of primary schools, 90.2 *per cent* of upper primary schools and 50 *per cent* of the high schools with upper primary sections had accessed school grant and almost 96.2 *per cent* of primary schools and upper primary schools and 35.7 *per cent* of high schools with upper sections had received teachers grant. About 9.9 *per cent* of primary schools, 13.2 *per cent* of upper primary schools and none of the high schools with upper primary sections had accessed the grant under provisions for disabled children.

6. Community Involvement

About 46.4 *per cent* of primary schools, 46.9 *per cent* of upper primary schools and two *per cent* of high schools with upper primary sections had education committees formed in the locality. It was found that 45.5 *per cent* of primary schools, 46.6 *per cent* of upper primary schools and two *per cent* of high schools with upper primary sections had bank accounts jointly started with the headmaster of the school. In about 72.9 *per cent* of schools, the community members have also been trained under SSA.

7. School infrastructure

7.1 About 1.9 *per cent* of primary schools, 2.6 *per cent* of upper primary schools and 4.8 *per cent* of high schools with upper primary sections were operating in kutcha structures, which are basically not structurally stable and hence not suitable for running an institution like a school.

7.2 While 86.3 *per cent* of primary schools, 83.2 *per cent* of upper primary schools and 52.4 *per cent* of high schools with upper primary sections reported that girl children are being given free text books, about 82.1 *per cent* of primary schools, 79.8 *per cent* of upper primary schools and 47.6 *per cent* of

high schools with upper primary sections reported that free text books are given to SC & ST students in the schools.

8. School based schemes

8.1 34.6 *per cent* of primary schools, 30.3 *per cent* of upper primary schools and 38.1 *per cent* of high schools with upper primary sections reported implementing operation blackboard. 'Mahila Samakhya' scheme was implemented in 3.4 *per cent* of primary schools, 6.4 *per cent* of upper primary schools and 23.8 *per cent* of high schools with upper primary sections.

8.2 Mid-day meal scheme was reportedly implemented in 97 *per cent* of primary schools, 97.4 *per cent* of upper primary schools and 23.8 *per cent* of high schools with upper primary sections of the government schools visited in the State. Across the state about 56.3 *per cent* of the children reported that mid-day meals are being served in their schools which comprised of 73.3 *per cent* in rural and 39.8 *per cent* in urban areas.

8.3 Only 13.3 *per cent* of primary schools and 9.4 *per cent* of upper primary schools reported implementation of "Janashala" a UNICEF assisted programme to enhance the learning experience in government schools. NPEGEL – a programme to cater to special education needs of the girl children is being implemented in about 6.1 *per cent* of primary schools and 15.7 *per cent* of upper primary schools. Neither Janashala nor NPEGEL was implemented in high schools with upper primary sections.

8.4 About 58.6 *per cent* of primary schools, 63.7 *per cent* of upper primary schools and 28.6 *per cent* of high schools with upper primary sections in the state reported that back to school camps are being conducted.

8.5 About 79.5 *per cent* of primary schools, 78.7 *per cent* of upper primary schools and 81.0 *per cent* of high schools with upper primary sections reported that teaching learning materials (TLM) have been given to all the classes and about 11 *per cent* of primary schools, 15.7 *per cent* of upper primary schools and 9.5 *per cent* of high schools with upper primary sections reported that TLM have been given to some of the classes. No TLM have been provided in about 9.5 *per cent* of primary schools, 5.6 *per cent* of upper primary schools and 9.5 *per cent* of high schools with upper primary sections.

9. Impact of education schemes

21.1 *per cent* of parents stated that the main reason for children not being enrolled in school as they were "too young to go to school". Whereas 16.3 *per cent* and 13.0 *per cent* of parents cited reason as "I have to go to work" and "cannot afford school" respectively.

10. Quality of education.

10.1 Among those children who attend school, around 0.1 *per cent* said that their school does not open on time. 0.5 *per cent* of the children revealed that their school is not open on all days that it is meant to be open.

10.2 About 0.1 *per cent* of the children reported that the teachers are very irregular to school and about 0.2 *per cent* reported that teachers are not so regular to the school. About 0.3 *per cent* of children said that the teachers do not take classes for the full duration for which the classes are meant to be taken.

11. Reach of Beneficiary schemes

About 53.1 *per cent* of the children said that they received free text books, 95.8 *per cent* (95.2 *per cent* in rural areas and 97 *per cent* in urban areas) of them reported that they received all the free text books on time.

12. Overall satisfaction level

About 76.7 *per cent* of the parents were extremely satisfied as compared to 0.4 *per cent* who said that they were not satisfied with the quality of education that their children were getting in the schools.

Appendix 3.8

Statement showing selected component-wise allocation and expenditure during 2001-04

(Reference: Paragraph 3.5.6, Page 97)

Serial number	Activity	Cumulative allocation (2001-04)	Cumulative achievement (2001-04)	Shortfall in achievement
		(Rupees in lakh)		(in per cent)
1	EGS Centres	129.42	20.41	84.23
2	Teachers against new primary schools	421.20	0	100.00
3	Teachers against upgraded primary schools	286.20	0	100.00
4	Additional teachers	2,517.48	5.27	99.79
5	Teachers training in-service	4,663.53	1,008.25	78.38
6	Research, evaluation and Supervision	1,296.09	255.01	80.32
7	Provision for disabled children	1,221.23	241.89	80.19
8	Innovative activity (Girls/SC/ST) children	459.70	230.17	49.93
9	Community mobilisation	29.33	0	100.00

Appendix 3.9

Dropout rate for primary and upper primary schools

(Reference: Paragraph 3.5.8.2, Page 99)

Sl. No.	District	Primary school (I-V)			Upper primary school (I-VII)		
		2004-05			2004-05		
		Boys	Girls	Total	Boys	Girls	Total
1.	Bagalkot	5.48	4.10	4.82	22.76	23.01	22.88
2.	Bangalore Rural	3.25	6.35	4.77	20.04	21.28	20.66
3.	Bangalore Urban [^]	14.14	13.15	13.66	39.85	39.65	39.75
4.	Belgaum [^]	10.27	9.47	9.89	24.29	26.48	25.39
5.	Bellary [^]	5.87	6.78	6.31	24.19	26.39	25.29
6.	Bidar	18.23	17.58	17.91	39.40	31.94	35.67
7.	Bijapur	7.16	10.49	8.77	29.88	28.90	29.39
8.	Chamarajanagar	8.01	8.14	8.07	20.61	19.68	20.15
9.	Chikmagalur	9.44	9.12	9.28	22.10	27.99	25.04
10.	Chitradurga [^]	8.80	8.85	8.83	25.55	26.94	26.24
11.	Dakshina Kannada	5.57	0.12	3.01	16.46	17.31	16.89
12.	Davanagere	2.21	2.83	2.52	24.20	17.89	21.05
13.	Dharwad	4.95	3.12	4.06	18.08	14.98	16.53
14.	Gadag	7.40	6.79	7.11	24.34	23.70	24.02
15.	Gulbarga	19.23	22.74	20.94	44.03	45.66	44.85
16.	Hassan [^]	6.46	4.55	5.53	22.38	27.17	24.78
17.	Haveri	5.69	4.07	4.91	17.52	16.43	16.97
18.	Kodagu	8.22	5.99	7.16	19.89	21.47	20.68
19.	Kolar [^]	10.67	9.28	9.99	23.04	23.34	23.19
20.	Koppal	10.50	11.92	11.19	28.76	28.80	28.78
21.	Mandya	4.48	4.77	4.62	25.76	24.48	25.12
22.	Mysore	9.53	6.35	7.98	26.06	21.20	23.63
23.	Raichur	12.07	10.67	11.40	37.41	30.88	34.14
24.	Shimoga	4.17	2.72	3.46	24.09	19.58	21.84
25.	Tumkur	11.35	11.68	11.51	19.19	20.46	19.82
26.	Udupi	0.77	3.33	2.02	10.64	15.84	13.24
27.	Uttara Kannada	1.52	5.24	3.36	18.58	22.39	20.48
Total average		7.98	7.78	7.89	24.78	24.59	24.68

([^]: Test-checked districts)

Appendix 4.1
Statement showing the wasteful expenditure
(Reference: Paragraph 4.1.1, Page 123)

(Amount in Rupees)

Stretch	BM provided under Mandya Package but subsequently removed by KRDCL			SDBC provided under Mandya Package but subsequently removed by KRDCL		
	Quantity (cum)	Rate	Amount	Quantity (cum)	Rate	Amount
86 - 93.200	-	-	-	1,416.85	3,150	44,63,077
93.200 - 94	304.42	2,334	7,10,516	154.11	3,150	4,85,446
95 - 96	-	-	-	193.31	3,150	6,08,926
102 - 103	-	-	-	201.58	3,150	6,34,977
103.500 - 107.000	-	-	-	812.54	3,150	25,59,501
107.500-110.100	-	-	-	367.64	3,150	11,58,066
118.500-119.500	291.60	2,316	6,75,345	225.20	3,162	7,12,082
122.800-123.750	-	-	-	275.03	3,162	8,69,645
124.770-126.270	-	-	-	313.02	3,162	9,89,769
127-127.800	298.68	2,316	6,91,743	170.86	3,162	5,40,259
128-129	-	-	-	185.52	3,162	5,86,614
129.200-131	-	-	-	339.98	3,162	10,75,017
Total			20,77,604			1,46,83,379
Grand total: Rs.1,67,60,983 (or) Rs.1.68 crore						

Appendix 4.2

Excess Payment of Family Pension

(Reference: Paragraph 4.5.2.1, Page 139)

(Rupees in lakh)

Sl.No.	District	No. of cases	Amount	Period
1	Bagalkot	10	1.80	11/03-10/05
2	Bangalore (Rural)	16	6.62	8/94-10/05
3	Belgaum	47	7.84	5/03-6/05
4	Bellary	24	2.69	10/02-10/05
5	Bidar	36	5.98	8/03-10/05
6	Bijapur	8	2.45	12/03-2/06
7	Chamarajanagar	16	1.59	1/03-3/05
8	Chikkamagalur	14	1.41	8/02-3/05
9	Chitradurga	4	0.29	9/04-8/05
10	Davanagere	24	3.04	7/03-6/05
11	Dharwar	5	0.74	5/04-10/05
12	Gadag	10	1.71	2/03-9/05
13	Gulbarga	19	1.57	9/04-12/05
14	Hassan	36	4.19	1/04-11/05
15	Haveri	30	3.59	4/04-7/05
16	Hubli	3	0.56	7/04-7/05
17	Karwar	13	3.84	11/03-6/05
18	Kolar	34	6.50	10/01-5/05
19	Koppal	5	0.67	11/03-6/05
20	Madikeri	4	0.52	5/03-1/06
21	Mandya	22	4.55	5/03-1/06
22	Mangalore	19	3.53	4/98-11/05
23	Mysore	18	1.71	5/04-3/05
24	PPT	78	27.82	6/85-9/05
25	Raichur	43	5.55	7/04-7/05
26	Shimoga	37	4.46	1/00-5/05
27	Tumkur	34	10.98	10/02-9/05
28	Udupi	20	3.20	2/98-10/05
	Total	629	119.40	

Appendix 4.3
Continued Excess Payment of Family Pension
(Reference: Paragraph 4.5.2.1, Page 139)

Sl.No.	District	No. of Cases	Amount (Rupees in lakh)	Period
1	Bagalkot	1	0.27	11/04-10/05
2	Bangalore (Rural)	6	3.20	10/02-10/05
3	Bellary	3	0.62	10/04-6/05
4	Bidar	2	0.32	9/04-10/05
5	Bijapur	2	0.74	10/04-2/06
6	Chamarajanagar	2	0.20	6/04-3/05
7	Chikkamagalur	16	0.69	1/05-3/05
8	Davanagere	5	0.79	9/04-6/05
9	Dharwar	4	0.70	7/04-3/05
10	Gadag	8	2.20	7/04-9/05
11	Gulbarga	2	0.53	1/04-12/05
12	Haveri	5	0.80	7/03-7/05
13	Karwar	4	1.69	6/04-11/05
14	Kolar	17	2.11	6/03-5/05
15	Koppal	15	1.69	7/03-6/05
16	Mandya	1	0.16	1/05-7/05
17	Mangalore	1	0.35	5/04-11/05
18	Mysore	9	1.65	4/04-3/05
19	PPT	15	5.96	10/03-9/05
20	Raichur	19	3.84	7/04-7/05
21	Shimoga	60	7.68	10/04-5/05
22	Tumkur	6	1.05	1/05-9/05
23	Udupi	5	2.55	5/04-11/05
	Total	208	39.79	

Appendix 4.4

Non-receipt of GPF Recovery Schedules

(Reference: Paragraph 4.5.2.2, Page 139)

(Rupees in lakh)

Sl.No.	Treasury	No. of items or schedules/ vouchers of subscribers	Recovery
1	Bagalkot	3	0.48
2	Bangalore (R)	4	0.1
3	Bangalore (U)	99	34.71
4	Belgaum	33	1.24
5	Bellary	6	1.6
6	Bidar	3	0.78
7	Bijapur	17	0.85
8	Chamarajnagar	1	0.13
9	Chikkamagalur	4	0.03
10	Chitradurga	6	0.86
11	Dakshina Kannada	8	0.57
12	Davanagere	3	0
13	Dharwar	7	2.31
14	Gadag	7	0.34
15	Gulbarga	5	0.14
16	Hassan	5	0.03
17	Haveri	12	0.84
18	Hubli	2	0.04
19	Kolar	20	1.82
20	Koppal	10	0.41
21	Madikeri	5	1.43
22	Raichur	13	3.24
23	Shimoga	9	0.31
24	Tumkur	54	6.11
	Total	336	58.37

Appendix 4.5
Non-receipt of GPF Withdrawal Vouchers
(Reference: Paragraph 4.5.2.2, Page 139)

(Rupees in lakh)

Sl.No.	Treasury	No. of items or vouchers	Withdrawals
1	State Huzur Treasury	2	11.82
2	Bellary	1	0.82
3	Mandya	1	3.55
4	Bangalore (U)	1	1.13
5	Karwar	1	0.25
6	Belgaum	4	0.71
7	Mysore	3	0.67
8	Chikkamagalur	2	0.54
9	Shimoga	1	0.20
10	Koppal	1	0.10
11	Raichur	5	4.25
	Total	22	24.04

Appendix 4.6

Balances held in PD accounts at the end of 2005-06

(Reference: Paragraph 4.5.4.3, Page 143)

(Rupees in crore)

Sl. No.	Administrator	Balance
1.	Secretary, Hyderabad-Karnataka Area Development Board, Gulbarga	38.73
2.	Commissioner, Social Welfare	26.22
3.	Director, Small Savings & Lotteries	
	(a) Account No. 1	4.69
	(b) Account No 2	16.11
	(c) Account No. 3	0.59
4.	Commissioner, Food & Civil Supplies	13.30
5.	Director, Health & Family Welfare Services	3.35
6.	Commissioner, Textiles & Handlooms	0.48
7.	DC, Belgaum	
	CRF	4.21
	Miscellaneous	15.04
8.	DC, Mangalore	
	CRF	2.15
	Miscellaneous	10.30
9.	DC, Gulbarga	
	CRF	1.02
	Miscellaneous	10.47
10.	DC, Madikeri	
	CRF	6.55
11.	DC, Shimoga	
	CRF	2.94
	Miscellaneous	8.28
12.	DC, Bangalore(U)	
	CRF	0.02
	Miscellaneous	8.32
	Total	172.77

DC: Deputy Commissioner, CRF: Calamity Relief Fund

Appendix 4.7

Non-reconciliation of balances in PD Account as at the end of March 2006

(Reference: Paragraph 4.5.4.4, Page 144)

(Rupees in crore)

Sl. No.	Administrator	Balances		Difference
		Administrator	Treasury	
1	Secretary, HKADB, Gulbarga	38.73	42.18	(-) 3.45
2	Commissioner, Social Welfare	26.22	33.60	(-) 7.38
3	Director, Small Savings & Lotteries			
	a) Account No. 01	4.69	13.73	(-) 9.04
	b) Account No. 02	16.11	21.58	(-) 5.47
	c) Account No. 03	0.59	0.91	(-) 0.32
4	Commissioner, Food & Civil Supplies	13.30	33.98	(-) 20.68
5	Director, Health & Family Welfare Services	3.35	2.97	0.38
6	Commissioner, Textiles & Handlooms	0.48	6.90	(-) 6.42
7	DC, Belgaum CRF	4.21	8.56	(-) 4.35
	Miscellaneous	15.04	16.95	(-) 1.91
8	DC, Gulbarga CRF	1.02	2.67	(-) 1.65
	Miscellaneous	10.47	18.29	(-) 7.82
9	DC, Madikeri CRF	6.55	6.96	(-) 0.41
10	DC, Mangalore CRF	2.15	2.73	(-) 0.58
	Miscellaneous	10.30	10.74	(-) 0.44
11	DC, Bangalore Urban, CRF	0.02	3.44	(-) 3.42
	Miscellaneous	8.32	9.05	(-) 0.73
12	DC, Shimoga CRF	2.94	3.60	(-) 0.66
	Miscellaneous	8.28	8.55	(-) 0.27

Appendix 4.8
Paragraphs for which Action Taken Notes had not been received as of
October 2006 (excluding General and Statistical Paragraphs)
(Reference: Paragraph 4.6.1.1, Page 145)

Sl. No	Department	Audit Report (Civil)										Total
		1995-96	1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	
1.	Animal Husbandry & Veterinary Services	-	-	-	1	-	1	-	-	-	1	3
2.	Commerce and Industries	-	-	1	1	-	2	-	-	1	-	5
3.	Ecology and Environment	-	-	-	-	-	-	1	-	-	-	1
4.	Education	-	-	-	-	-	-	-	1	1	-	2
5.	Food, Civil Supplies & Consumer Affairs	-	-	-	-	-	-	-	-	-	1	1
6.	Forest	-	-	-	-	-	-	-	2	1	-	3
7.	Finance	-	-	-	4	2	3	2	1	2	2	16
8.	Health & Family Welfare	3	2	-	1	2	3	-	-	3	2	16
9.	Home	-	-	-	-	-	-	-	1	3	-	4
10.	Housing	1	-	-	-	-	-	-	-	-	1	2
11.	Information, Tourism, Youth Services & Sports	-	-	-	-	1	-	-	1	-	-	2
12.	Information Technology and Bio-technology	-	-	-	-	-	-	-	-	-	1	1
13.	Kannada and Culture	-	-	-	-	-	-	-	-	-	1	1
14.	Labour	-	-	-	-	-	-	1	-	1	-	2
15.	Legislature Secretariat	-	-	-	-	1	-	-	-	-	-	1
16.	Minor Irrigation	-	-	1	-	-	-	-	-	1	4	6
17.	Planning	-	-	-	-	1	-	-	-	-	-	1
18.	Public Works	-	-	-	-	-	-	-	-	1	1	2
19.	Revenue	-	-	1	-	-	-	1	-	-	1	3
20.	Sericulture	-	-	-	-	-	-	-	-	1	-	1
21.	Social Welfare	2	-	2	1	1	1	-	-	-	-	7
22.	Urban Development	-	-	-	-	-	-	-	-	-	6	6
23.	Water Resources	-	-	-	-	-	-	-	2	2	3	7
24.	Women & Child Development	-	-	-	-	-	-	-	1	-	-	1
25.	Forest, Home & Transport	-	1	-	-	-	-	-	-	-	-	1
26.	Health & Family Welfare, PW and RDPR	-	-	-	-	-	-	-	1	-	-	1
Total		6	3	5	8	8	10	5	10	17	24	96

Appendix 4.9
Paragraphs (excluding General and Statistical) yet to be discussed by Public Accounts Committee as of October 2006
(Reference: Paragraph 4.6.1.2, Page 147)

Sl. No.	Department	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	Total
1.	Agriculture	-	-	-	-	2	-	-	-	-	-	-	-	-	2
2.	Animal Husbandry and Veterinary Services	-	-	-	-	-	3	1	1	2	-	-	-	1	8
3.	Commerce and Industries	-	-	-	-	-	2	3	1	5	1	-	1	-	13
4.	Co-operation	1	-	-	-	-	-	-	-	-	1	-	-	-	2
5.	Ecology and Environment	-	-	-	-	-	-	-	-	1	1	-	-	-	2
6.	Education	2	1	4	5	1	-	1	2	2	1	1	1	-	21
7.	Food, Civil Supplies and Consumer Affairs	-	-	-	-	-	-	-	-	-	-	-	-	1	1
8.	Forest	1	-	1	2	-	-	-	-	1	2	1	1	-	9
9.	Finance	-	-	-	-	-	-	4	2	3	2	1	2	2	16
10.	Health and Family Welfare	3	-	1	4	6	1	2	3	3	2	2	3	2	32
11.	Home	-	2	2	-	2	-	-	2	-	2	1	3	-	14
12.	Horticulture	-	-	-	-	1	1	-	-	-	-	1	-	-	3
13.	Housing	-	-	-	2	-	-	-	-	-	-	-	-	1	3
14.	Information, Tourism, Youth Services & Sports	-	-	-	-	-	2	1	3	-	-	1	-	-	7
15.	Information Technology and Bio-Technology	-	-	-	-	-	-	-	-	-	-	-	2	1	3
16.	Kannada and Culture	-	-	-	-	-	-	2	-	-	-	-	-	1	3
17.	Labour	-	-	-	-	-	-	-	-	-	1	-	1	-	2
18.	Legislature Secretariat	-	-	-	-	-	-	-	1	-	-	-	-	-	1
19.	Minor Irrigation	1	6	3	5	4	3	-	-	-	-	-	3	4	29
20.	Planning	-	-	-	-	-	-	-	1	-	-	-	-	-	1
21.	Public Works	-	2	2	4	1	-	-	-	-	-	-	1	4	14
22.	Revenue	-	-	-	1	1	1	-	1	1	2	-	-	1	8
23.	Rural Development & Panchayati Raj	-	1	-	-	-	-	-	-	-	1	-	-	-	2
24.	Sericulture	-	-	-	-	-	1	1	1	-	-	-	1	-	4
25.	Social Welfare	-	-	-	2	-	3	3	1	1	-	-	1	-	11
26.	Transport	-	1	-	-	-	-	-	-	-	-	-	-	-	1
27.	Urban Development	-	-	-	-	-	-	-	-	-	-	-	-	6	6
28.	Water Resources	14	7	7	6	8	7	2	2	5	6	4	2	3	73
29.	Women & Child Welfare	-	-	-	-	1	-	-	-	-	-	1	-	-	2
30.	Agriculture, Forest, Home & Transport	-	-	-	-	1	-	-	-	-	-	-	-	-	1
31.	Horticulture & Forest Departments	-	-	-	-	-	-	-	-	-	-	1	-	-	1
32.	Housing, H&FW, PW, & RDPR	-	-	-	-	-	-	-	-	-	-	1	-	-	1
Total		22	20	20	31	28	24	20	21	24	22	15	22	27	296

Appendix 4.10
Year-wise breakup of Inspection Reports outstanding
(Reference: Paragraph 4.6.2, Page 147)

Year	Department of Sericulture		Department of Judiciary		Department of Water Resources		Department of Minor Irrigation		Department of Public Works	
	Number of IRs	Number of paragraphs	Number of IRs	Number of paragraphs	Number of IRs	Number of paragraphs	Number of IRs	Number of paragraphs	Number of IRs	Number of paragraphs
Upto 1995-96	96	295	39	75	27	83	48	69	58	79
1996-97	17	45	01	02	04	04	10	17	09	21
1997-98	01	03	21	52	07	09	08	15	15	21
1998-99	20	50	01	01	07	17	07	17	23	37
1999-2000	06	17	07	19	12	29	10	28	14	37
2000-01	08	15	01	11	21	93	13	49	30	71
2001-02	05	12	03	09	16	41	13	37	22	61
2002-03	02	05	08	23	18	79	17	55	40	143
2003-04	10	15	47	137	26	112	23	203	57	310
2004-05	09	25	37	91	40	316	11	130	61	753
2005-06	--	--	--	--	01	14	--	--	--	--
Total	174	482	165	420	179	797	160	620	329	1,533

Appendix 4.11

(Reference: Paragraph 4.6.2, Page 147)

(A) Irregularities noticed in the IRs pertaining to Sericulture Department

Serial number	Nature of irregularities	Number of paragraphs	Amount (Rupees in lakh)
1.	Non-maintenance/improper maintenance of initial records viz., cash book, imprest account, etc.	06	--
2.	Irregular expenditure on purchase/purchase of defective machinery	10	16.11
3.	Extra/excess/infructuous/wasteful/unauthorised/irregular expenditure	39	2,033.03
4.	Outstanding dues/loans, advances/share capital contribution/interest	73	343.57
5.	Losses due to deterioration of seeds, shortages, thefts, etc., awaiting regularisation	41	1,687.58
6.	Withdrawal of funds to avoid lapse of grant and blocking of Government capital	01	--
7.	Excess/Over-payment/Mis-utilisation of grants, loans and subsidies	17	17.67
8.	Machinery, Spares, Furniture, etc., lying idle	20	119.01
9.	Unauthorised financial aid to contractors	01	2.60
10.	Non-achievement of objectives	36	5,357.60
11.	Non-adherence to prescribed procedure while dealing with cash	05	0.36
12.	Wanting payees' receipts/Utilisation Certificates and non-receipt of completion certificate of buildings	03	0.83
13.	Unspent balances of amounts recovered but not credited to Government	05	31.16
14.	Non-recovery of rent, water charges, etc., from occupants of Government residential quarters	02	2.04
15.	Other miscellaneous irregularities	216	114.09
16.	Non-submission of NDC bills for AC bills drawn	07	47.68
Total		482	9,773.33 Rs.97.73 crore

(B) Irregularities noticed in the IRs pertaining to Judiciary Department

Serial number	Nature of irregularities	Number of paragraphs	Amount (Rupees in lakh)
1.	Non-maintenance/improper maintenance of initial records viz., cash book, imprest account, etc.	14	0.27
2.	Extra/excess/infructuous/wasteful/unauthorised/irregular expenditure	63	42.05
3.	Outstanding dues/loans, advances/share capital contribution/interest	37	66.47
4.	Losses due to thefts	04	0.14
5.	Withdrawal of funds to avoid lapse of grant and blocking of Government capital	03	3.51
6.	Excess/Over-payment/Mis-utilisation of grants, loans and subsidies	02	0.15
7.	Machinery, Spares, Furniture, etc., lying idle	13	2.33
8.	Non-adherence to prescribed procedure while dealing with cash	02	--
9.	Wanting payees' receipts/Utilisation Certificates and non-receipt of completion certificate of buildings	05	448.32
10.	Unspent balances of amounts recovered but not credited to Government	03	1.52
11.	Other miscellaneous irregularities	236	260.19
12.	Non-submission of NDC bills for AC bills drawn	01	41.39
13.	Court deposits not lapsed to Government accounts as per KFC 1958	36	401.49
14.	Unclaimed compensation amount/non-renewal of compensation amounts kept in fixed deposits at Banks after the period of maturity	03	9.58
Total		422 (includes two sub paras)	1,277.41 Rs.12.77 crore

(C) Irregularities noticed in the IRs pertaining to Water Resources Department

Serial number	Nature of irregularities	Number of paragraphs	Amount (Rupees in lakh)
1.	Extra/excess/infructuous/wasteful expenditure due to delay in completion of work	98	19,285.96
2.	Shortages/losses absolution of stores/T&P articles	42	390.32
3.	Purchase expenditure without proper sanction/split purchase	37	1,775.78
4.	Injudicious purchase of stores/T&P articles	07	34.67
5.	Excess expenditure due to rejection of tender/non-acceptance of lowest tender	01	31.39
6.	Recoveries from contractors including extra cost recoverable due to rescinding of contract	43	918.78
7.	Licence fee/outstanding rent	09	9.24
8.	Amount recoverable from officials due to fixation of pay	42	2,366.05
9.	Unauthorised/unintended benefit to contractor	03	33.60
10.	Demand collection of water rate	20	72,983.85
11.	Irregular expenditure on water management	14	682.86
12.	Other miscellaneous irregularities	478	8,138.61
13.	Irregular purchase of stores/stock without proper sanction	02	49.45
14.	Diversion of LOC	01	--
Total		797	1,06,700.56 Rs.1,067.01 crore

(D) Irregularities noticed in the IRs pertaining to Minor Irrigation Department

Serial Number	Nature of irregularities	Number of paragraphs	Amount (Rupees in lakh)
1.	Extra/excess/infructuous/wasteful/unauthorised/irregular expenditure, Machinery/Spares lying idle	240	25,102.91
2.	Irregularities in acceptance of tenders	06	271.05
3.	Losses due to deterioration, shortages, theft, <i>etc.</i>	14	11.80
4.	Irregular expenditure on purchase/purchase of defective machinery	34	2,138.41
5.	Other miscellaneous irregularities	326	3,942.77
Total		620	31,466.94 Rs.314.67 crore

(E) Irregularities noticed in the IRs pertaining to Public Works Department

Serial number	Nature of irregularities	Number of paragraphs	Amount (Rupees in lakh)
1.	Non-maintenance/improper maintenance of initial records, cash book, imprest account, <i>etc.</i>	01	1.64
2.	Irregular expenditure on purchase/purchase of defective machinery	14	922.27
3.	Extra/excess/infructuous/wasteful/unauthorised/irregular expenditure	417	44,837.19
4.	Outstanding dues/loans, advances, share capital contribution/interest	229	6,084.66
5.	Losses due to deterioration of seeds, shortages, thefts, <i>etc.</i> , awaiting regularisation	47	980.99
6.	Withdrawal of funds to avoid lapse of grants and blocking up of Government capital	12	455.56
7.	Excess/over-payment/misutilisation of grants, loans and subsidies	04	535.44
8.	Machinery, Spares, Furniture <i>etc.</i> , lying idle	53	28.81
9.	Unauthorised financial aid to contractors	08	1,052.42
10.	Non-achievement of objectives	34	3,361.51
11.	Non-adherence to prescribed procedure while dealing with cash	10	44.64
12.	Irregularities in acceptance of tenders/quotations	06	2,197.11
13.	Unspent balances or amounts recovered but not credited to Government	02	5.06
14.	Non-recovery of rent, water charges, <i>etc.</i> , from occupants of Government residential quarters	34	363.74
15.	Other miscellaneous irregularities	660	25,449.00
16.	Misappropriation of Government money	02	16.09
Total		1,533	86336.13 Rs.863.36 crore

Appendix 5.1
Contribution of excess share capital by Government
(Reference: Paragraph 5.1.9, Page 156)

(Rupees in lakh)

Sl. No.	Name of the sub-division	Year	Number of societies in which shortfall noticed	Government share capital contribution	Members' share capital contribution
1.	Bellary	2005-06	6	15.21	1.76
2.	Hospet	2002-03	17	28.33	5.42
3.	Hunsur	2002-03	24	73.54	9.44
		2003-04	42	94.18	24.33
4.	Mysore	2002-03	25	48.23	10.97
		2003-04	28	49.61	11.42
		2004-05	7	56.32	11.86
		Total	149	365.42	75.20