



Appendix 1.1

Part A : Structure and form of Government Accounts

(Reference: Paragraph 1.1, Page 3)

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 All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the State Legislature.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:

(Reference: Paragraph 1.1, Page 3)

Box 1

Layout of Finance Accounts

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 2007-08

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, 2008

Statement No.9 shows the revenue and expenditure under different heads for the year 2007-08 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 2007-08

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 2007-08

Statement No.15 depicts the capital and other expenditure (other than on revenue account) to the end of 2007-08 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, 2008 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 1.2, Page 5)

Terms	Basis for calculation
Buoyancy of a parameter	<u>Rate of Growth of the parameter</u> GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	<u>Rate of Growth of parameter (X)</u> 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	Interest Payment / $[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth - Weighted Interest rates
Quantum Spread	Debt stock * interest spread
Interest received as <i>per cent</i> to Loans Outstanding	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 <u>minus</u> 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

Summarised Financial Position of the Government of Karnataka as on 31 March, 2008

(Reference: Paragraph 1.2, Page 5)

(Rupees in Crore)

As on 31.3.2007	<i>Liabilities</i>		As on 31.3.2008
32,645.86		Internal Debt *	33,316.33
	11,700.41	Market Loans bearing interest	11,988.42
	2.05	Market Loans not bearing interest	1.52
	678.27	Loans from Life Insurance Corporation of India	643.68
	959.87	Loans from other Institutions	1,168.11
	19,305.26	Loans from RBI – Spl. Securities issued to National Small Savings fund of the Central Government.	19,514.60
9,199.64		Loans and Advances from Central Government -	9,557.08
	0.07	Pre 1984-85 Loans	0.07
	112.36	Non-Plan Loans	105.63
	8,886.85	Loans for State Plan Schemes	9,250.82
	36.53	Loans for Central Plan Schemes	32.84
	163.83	Loans for Centrally Sponsored Plan Schemes	167.72
66.72		Contingency Fund	80.00
7,784.93		Small Savings, Provident Funds, etc.	8,533.31
4,130.07		Reserve Funds	4,879.61
4,264.87		Deposits	4,199.29
1,658.30		Suspense and Miscellaneous balances	3,056.25
517.65		Remittances	-
60,268.04		Total	63,621.87
		<i>Assets</i>	
44,504.05		Gross Capital Outlay on Fixed Assets -	53,152.98
	18,697.01	Investments in shares of Companies, Corporations, etc.	22,277.96
	25,807.04	Other Capital Outlay	30,875.02
6,240.82		Loans and Advances -	6,945.50
	1,246.84	Loans for Power Projects	1,245.73
	4,986.02	Other Development Loans	5,699.46
	7.96	Loans to Government servants and Miscellaneous Loans	0.31
-		Remittances	310.91
15.45		Other Advances	12.30
6,104.77		Cash -	3,919.45
	---	Cash in treasuries	--
	5.92	Departmental Cash Balance including permanent Advances	5.91
	231.87	Deposits with Reserve Bank of India	89.89
	0.01	Remittances in Transit	0.01
	5,523.77	Cash Balance Investments	3,480.49
	343.20	Investment from earmarked funds	343.15
3,402.95		Deficit/Surplus on Government Accounts	(-) 719.27
	7,601.54	Accumulated Deficit	3,402.95
	4,151.51	Deduct Revenue Surplus	3,776.37
	47.08	Deduct Other adjustments	100.07
		Deduct Capital Receipts	245.78
60,268.04		Total	63,621.87

* The liabilities shown above do not include off budget borrowings.

Appendix 1.3
Abstract of Receipts and Disbursements
(Reference: Paragraph 1.2, Page 5)

(Rupees in Crore)

(Rupees in Crores)											
2006-07	Receipts	2007-08	2006-07	Disbursements				2007-08			
					Non Plan	Plan	Total				
Section-A: Revenue											
37,586.94	I. Revenue receipts	41,151.14 [®]	33,435.43	I. Revenue expenditure	29,061.95	8,312.82		37,374.77 [^]			
23,301.03	Tax revenue 25,986.76		10,419.42	General Services	10,786.54	85.24	10,871.78				
4,098.41	Non-tax revenue 3,357.66			Social Services-							
5,374.33	State's share of Union Taxes & Duties 6779.23		5,703.21	Education, Sports, Art and Culture	5,401.81	1,409.40	6,811.21				
2,224.37	Non Plan grants 1530.93		1,206.66	Health and Family Welfare	1,021.50	456.44	1,477.94				
1,284.30	Grants for State Plan Schemes 1916.25		1,205.44	Water Supply, Sanitation, Housing and Urban Development	107.77	1,385.29	1,493.06				
1,304.50	Grants for Central and Centrally Sponsored Schemes 1580.31		27.19	Information and Broadcasting	22.45	7.02	29.47				
			925.71	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	413.10	820.56	1,233.66				
			95.35	Labour and Labour Welfare	56.86	86.92	143.78				
			1,684.87	Social Welfare and Nutrition	1,230.42	603.47	1,833.89				
			88.28	Others	85.68	14.99	100.67				
			10,936.71	TOTAL	8,339.59	4,784.09	13,123.68				
				Economic Services							
			3,140.84	Agriculture and Allied Activities	2,920.42	1,597.63	4,518.05				
			906.79	Rural Development	399.82	559.58	959.40				
			348.52	Special Areas Programmes	171.36	155.68	327.04				
			294.42	Irrigation and Flood Control	156.72	121.80	278.52				
			2,402.01	Energy	2,299.03	8.73	2,307.76				
			365.86	Industry and Minerals	368.68	302.96	671.64				
			1,563.98	Transport	745.62	579.91	1,325.53				
			16.33	Science, Technology and Environment	0.01	27.46	27.47				
			1,401.49	General Economic Services	948.16	89.74	1,037.90				
			10,440.24	Total	8,009.82	3,443.49	11,453.31				
			1,639.06	Grants-in-aid and Contributions	1,926.00	--	1,926.00				
			4,151.51	II Revenue surplus carried over to Sec-B				3,776.37			
			37,586.94	TOTAL	41,151.14	37,586.94	TOTAL				41,151.14

2006-07	Receipts	2007-08	2006-07	Disbursements			2007-08			
				Non Plan	Plan	Total				
Section-B – Capital and others										
4,606.64	II. Opening Cash balance including Permanent Advances & Cash Balance Investments & investments from earmarked funds.	6,104.77					8,648.94*			
---	III. Miscellaneous Capital receipts	245.78	8,542.57	III. Capital Outlay	1,450.14	7,198.80				
			320.94	General Services	55.00	284.02	339.02			
				Social Services						
			54.98	Education, Sports, Art and Culture	6.95	113.82	120.77			
			142.95	Health and Family Welfare	-	354.24	354.24			
			925.48	Water Supply, Sanitation, Housing and Urban Development	183.94	1,247.59	1,431.53			
			2.00	Information and Broadcasting	--	1.04	1.04			
			164.40	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	--	201.25	201.25			
			2.74	Social Welfare and Nutrition	--	19.57	19.57			
			0.07	Other Social Services	--	19.28	19.28			
			1,292.62	Total Social Services	190.89	1,956.79	2,147.68			
				Economic Services						
			33.15	Agriculture and Allied Activities	-1.21*	80.14	78.93			
			176.34	Rural Development	0.82	136.09	136.91			
			4,115.74	Irrigation and Flood Control	928.51	2,512.99	3,441.50			
			430.47	Energy	112.90	320.00	432.90			
			63.72	Industry and Minerals	- 21.33*	107.23	85.90			
			1,823.50	Transport	129.96	1,381.66	1,511.62			
			286.09	General Economic Services	54.60	419.88	474.48			
			6,929.01	Total Economic Services	1,204.25	4,957.99	6,162.24			
			59.97	IV. Recoveries of Loans and Advances	52.07	357.23	IV. Loans and Advances	5.31	751.43	756.74
			1.86	From Power Projects 6.66	--	--	For Power Projects	--	5.55	5.55
			6.48	From Government Servants 5.13	--	1.89	To Government Servants	0.29	0.08	0.37
51.63	From others 40.28		355.34	To Others	5.02	745.80	750.82			
3,545.94	V. Public debt receipts	2,356.68	1,749.37	V. Repayment of Public Debt			1,328.77			
2,891.48	Internal debt other than Ways and Means Advances and Overdraft 1,472.55		1012.34	Internal debt other than Ways and Means Advances & Overdraft	802.08	-	802.08			
--	Ways and Means advances from Reserve Bank of India 78.13		-	Ways and Means advances from Reserve Bank of India	78.13	--	78.13			

2006-07	Receipts	2007-08	2006-07	Disbursements			2007-08
					Non Plan	Plan	Total
654.46	Loans and Advances from the Central Government 806.00		737.03	Repayment of Loans and Advances to Central Government	448.56	--	448.56
---	VI. Contingency Fund (recoupment)	13.28	13.28	VI. Contingency Fund	--	--	--
47,040.04	VII. Public Account Receipts	56,159.75	42,636.88	VII. Public Account Disbursements			54,054.80
1,748.07	Small Savings and Provident funds, etc. 1,993.69		1088.70	Small Savings and Provident Funds etc.			1,245.31
1,656.35	Reserve funds 1,034.10		468.10	Reserve Funds			284.57
19,072.96	Deposits and Advances 19,898.29		17,267.84	Deposits and Advances			19,960.71
20,772.01	Suspense and Miscellaneous 3,0714.20		20,535.09	Suspense and Miscellaneous			29,216.19
3,790.65	Remittances 2,519.47		3,277.15	Remittances			3,348.02
4,151.51	VIII. Revenue Surplus carried over from Sec. -A.	3776.37	6,104.77	VIII. Cash Balance at end			3,919.45
			0.01	Cash in Treasuries and Local Remittances			0.01
			231.87	Deposits with Reserve Bank			89.89
			5.92	Departmental Cash Balance including Permanent Advances			5.91
			5,523.77	Cash Balance Investment			3,480.49
			343.20	Investment from earmarked funds			343.15
59,404.10	Total	68,708.70	59,404.10	Total			68,708.70

Note : * Represents Receipts and Recoveries on Capital Account during 2007-08.

- ⊕ The Revenue Receipts during the year included Rs. 749.06 crore transferred from Public Account representing the outstanding credit balance as on 31.03.2007 under Deposits of local funds –Panchayat bodies funds. It includes Rs.358.31 crore being the debt-waiver benefit that the State Government got for the year. This amount has been adjusted by credit to Major Head '0075 - Miscellaneous General Services for contra debit to Major Head – '6004- Loans and advances from GOI'.

- ^ The Revenue expenditure includes Rs. 125.16 crore being the amount transferred to the Central Road Fund Account in Public Account as non-plan expenditure while the said grant was released/accounted as plan grants. It also includes Rs.39.43 crore (2001-02) being the interest relating to special securities issued to NSSF of the Central Government by the State Government. It includes Rs.0.24 crore relating to 2002-03 which has been brought to account during the current year below the Major Head '3604'.

- % The expenditure shown under Social Services under Revenue section is understated to the extent of Rs.541.64 crore. The said expenditure now stands classified under Economic Services below the Major Head '2425'. However, the said amount was required to be classified under the Major head '2235' - Social Security & Welfare' as per correction slip No.620, dated 17-7-2007

- ✕ Includes Rs. 1,507 crore being the amount discharged under off-budget borrowings

Appendix 1.4

Sources and Applications of Funds

(Reference: Paragraph 1.2, Page 5)

(Rupees in crore)

Sources				
2006-07			2007-08	
37,586.94		1. Revenue receipts		41,151.14
--		2. Capital Receipts		245.78
59.97		3. Recoveries of Loans and Advances		52.07
1,796.57		4. Increase in Public debt		1,027.91
4,403.16		5. Net receipts from Public account		2,104.95
	659.37	Increase in Small Savings, PF, etc	748.38	
	1,805.12	Net effect of Deposits and Advances	- 62.42	
	1,188.25	Increase in Reserve funds	749.53	
	236.92	Net effect of Suspense and Miscellaneous transactions	1,498.01	
	513.50	Net effect of Remittance transaction	- 828.55	
---		6. Net effect of Contingency Fund Transaction		13.28
43,846.64		Total		44,595.13

Applications				
33,435.43		1. Revenue expenditure		37,374.77
357.23		2. Lending for development and other purposes		756.74
8,542.57		3. Capital expenditure		8,648.94
1,498.13		4. Decrease in cash Balance		2,185.32
13.28		5. Net effect of Contingency Fund Transaction		--
43,846.64		Total		44,595.13

Explanatory Notes for Appendix 1.2, 1.3 and 1.4

1. The abridged accounts in the foregoing appendices have to be read with comments and explanations in the Finance Accounts.
2. Government accounts being mainly on cash basis, the deficit on Government account, as shown in appendix 1.2, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts.
3. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and others pending settlement, etc.
4. There was a difference of Rs 68.78 crore (credit) between the figures reflected in the accounts and that intimated by the RBI under "Deposit with Reserve Bank". A net difference of Rs.41.05crore (credit) had since been reconciled and adjusted. The remaining difference of Rs.27.73 crore (credit) is under reconciliation.

Appendix 1.5

Time Series Data on State Government Finances

(Reference: Paragraph 1.2, Page 5)

(Rupees in crore)

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
PART A. RECEIPTS						
1. Revenue Receipts	16,169	20,760	26,570	30,352	37,587	41,151
(i) Tax Revenue	10,440(65)	12,570 (61)	16,072(60)	18,632(61)	23,301 (62)	25,987(63)
Taxes on Agricultural Income	1 (-)	1 (-)	2	2	1(-)	3(-)
Taxes on Sales, Trade, etc.	5,474 (52)	6,649 (53)	8,700(54)	9,870(53)	11,762(50)	13,894(53)
State Excise	2,094 (20)	2,334 (19)	2,806(17)	3,397(18)	4,495(19)	4,767(18)
Taxes on vehicles	676 (6)	800 (6)	983(6)	1,105(6)	1,374(6)	1,650(6)
Stamps and Registration fees	1,115 (11)	1,356 (11)	1,760(11)	2,213(12)	3,206(14)	3,409(13)
Land Revenue	60 (1)	68 (-)	118(1)	117(1)	109(-)	145(1)
Other Taxes	1,020 (10)	1,362 (11)	1,703(11)	1,928(10)	2,354(11)	2,119(9)
(ii) Non Tax Revenue	1,278 (8)	2,958 (14)	4,473(17)	3,875(13)	4,099(11)	3,358(8)
(iii) State's share in Union taxes and duties	2,786 (17)	3,245 (15)	3,878(15)	4,213(14)	5,374(14)	6,779(17)
(iv) Grants in aid from Government of India	1,665 (10)	1,987 (10)	2,147(8)	3,632(12)	4,813(13)	5,027(12)
2. Miscellaneous Capital Receipts (non debt)	Nil	Nil	Nil	Nil	Nil	246
3. Total revenue & Non debt capital receipts (1+2)	16,169	20,760	26,570	30,352	37,587	41,397
4. Recoveries of Loans and Advances	928	64	47	124	60	52
5. Public Debt Receipts	5,433	7,988	8,509	5,664	3,546	2,279
Internal Debt (excluding Ways & Means Advances and Overdrafts)	3,889 (72)	6,531 (82)	6,953(82)	4,995(88)	2,892(82)	1,473(65)
Loans & Advances from Government of India *	1,544 (28)	1,457 (18)	1,556(18)	669(12)	654(18)	806(35)
6. Total receipts in the Consolidated Fund (3+4+5)	22,530	28,812	35,126	36,140	41,193	43,728
7. Contingency Fund Receipts	8	--	41	39	-	13
8. Public Account Receipts	27,879	30,513	36,325	38,025	47,040	56,160
9. Total receipts of the State (6+7+8)	50,417	59,325	71,492	74,204	88,233	99,901
PART B. EXPENDITURE/DISBURSEMENT						
10. Revenue expenditure	18,815	21,285	24,932	28,041	33,435	37,375
Plan	3,245 (17)	3,553 (17)	5,125(21)	5,069(18)	7,852(23)	8,313(22)
Non Plan	15,570 (83)	17,732 (83)	19,807(79)	22,972(82)	25,583(77)	29,062(78)
General Services (incl. Interest Payments)	7,112 (38)	9,039 (42)	9,900(40)	10,036(36)	10,419(31)	10,872(29)
Social Services	6,326 (34)	6,965 (33)	7,723(31)	8,899(32)	10,937(33)	13,124(35)
Economic Services	4,803 (25)	4,652 (22)	6,511(26)	7,947(28)	10,440(31)	11,453(31)
Grants in aid and Contributions	574 (3)	629 (3)	798(3)	1,159(4)	1,639(5)	1,926(5)
11. Capital Expenditure	2,936	3,029	4,674	5,822	8,543	8,649
Plan	2,734 (93)	2,930 (97)	4,586(98)	5,806(100)	8,411(98)	7,199(83)
Non Plan	202 (7)	99 (3)	88(2)	16	132(2)	1,450(17)
General Services	76 (3)	128 (4)	136(3)	218(4)	321(4)	339(4)
Social Services	295 (10)	427 (14)	486(10)	1,105(19)	1,293(15)	2,148(25)
Economic Services	2,565 (87)	2,474 (82)	4,052(87)	4,499(77)	6,929(81)	6,162(71)
12. Disbursement of Loans and Advances	628	1,011	611	300	357	757
13. Total (10+11+12)	22,379	25,325	30,217	34,163	42,335	46,781
14. Repayments of Public Debt	1,696	3,441	4,029	811	1,749	1,251

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Internal Debt (excluding Ways & Means Advances and Overdrafts)	287 (17)	780 (23)	622(15)	393(48)	1,012(58)	802(64)
Net transactions under Ways & Means Advances and Overdraft	--	--	--	-	-	--
Loans and Advances from Government of India *	1,409 (83)	2,661 (77)	3,407(85)	418(52)	737(42)	449(36)
15. Appropriation to Contingency Fund	--	--	--	-	-	--
16. Total disbursement out of Consolidated Fund (13+14+15)	24,075	28,766	34,246	34,974	44,084	48032
17. Contingency Fund disbursements	--	41	39	--	13	--
18. Public Account disbursements	26,825	30,665	35,463	36,702	42,637	54055
19. Total disbursement by the State (16+17+18)	50,900	59,472	69,748	71,676	86,734	1,02,087
PART C. DEFICIT/SURPLUS						
20. Revenue Deficit (10-1)	2,646	525	--	---	---	--
Revenue Surplus (1-10)	--	--	1,638	2,311	4,152	3,776
21. Fiscal Deficit (3+4-13)	5,282	4,501	3,600	3,687	4,688	5,332
22. Primary Deficit (21-23)	1,990	791	---	---	452	826
Primary Surplus (23-21)	---	---	194	78	---	--
PART D. OTHER DATA						
23. Interest Payments (included in revenue expenditure)	3,292	3,710	3,794	3,765	4,236	4,506
24. Arrears of Revenue (Percentage of Tax & Non-Tax Revenue Receipts)	3,390 (29)	3,104 (20)	3,604 (18)	3,620 (16)	5,026 (18)	4,729(16)@
25. Financial Assistance to local bodies, etc.	7,675	7,780	8,728	11,183	13,915	16,725
26. Ways and Means Advances/Overdraft availed (days)	171	196	61	--	---	4
27. Interest on WMA/Overdraft	5.23	8.85	1.20	-	---	0.04
28. Gross State Domestic Product (GSDP)	1,17,919	1,29,181	1,49,854	1,67,975	1,88,274⊕	2,15,282♣
29. Outstanding Debt (year end)	37,234	41,967	46,940	52,236	57,682	60,142
30. Outstanding Guarantees (year end)	13,314	14,179	11,574	8,984	9,879	10,786
31. Maximum amount Guaranteed (year end)	20,973	21,225	19,910	20,107	19,793	23,109
32. Number of incomplete projects (as per material in Finance Accounts)	35	70	238	120	261	429
33. Capital blocked in incomplete projects	6,141	8,813	9,496	3,450	1,174	1,480

Note: Figures in brackets represent percentages (rounded) to total of each sub heading

* - Excludes Ways and Means Advances from Government of India

⊕ - Quick estimates

♣ -Anticipated estimates

@ Arrears s reported by Commercial Tax Department, State Excise and Electrical Inspectorate

Appendix 1.6
Outcome indicators of the State's own Fiscal Correction Path
(Source : Finance Department)
(Reference: paragraph 1.2.3, Page 7)

	Base Year Accounts 2003-04	2004-05 BE	2005-06 BE	2006-07 Proj	2007-08 Proj	2008-09 Proj
A. STATE REVENUE ACCOUNT:						
1. Own Tax Revenue	12570	14958	18680	20865	23417	26488
2. Own Non- Tax Revenue	2958	4486	4090	4516	5009	5491
3. Own Tax + Non-tax Revenue (1+2)	15528	19444	22770	25381	28426	31979
4. Share in Central Taxes & Duties	3245	3760	3760	4136	4550	5005
5. Grants	1987	2306	2688	2954	3306	3530
6. Total Central Transfer (4 + 5)	5232	6066	6448	7090	7856	8535
7. Total Revenue Receipts (3+6)	20760	25510	29218	32471	36282	40514
8. Devolution to ULBs	629	799	1160	1428	1743	2130
9. Major O&M (Roads, bridges and Irrigation)	251	401	513	970	1021	1078
10. Salaries	5523	5751	6169	6539	6907	8740
11. Pensions	1901	2214	2427	2661	3209	3518
12. Interest Payments	3710	3920	4029	4492	5053	5640
13. Subsidies – (Food, Transport, Housing & Industry)	525	905	1573	1203	1258	1317
14. Subsidies –Power	1675	1400	1750	1750	2100	2100
15. Other O&M (Edn, Health, RD, WS, Agr, Forest)	2197	2444	2530	3155	3836	4641
16. Administrative Expenditure	440	442	559	589	621	654
17. Other Revenue Expenditure	4434	7163	7654	8296	8913	9251
18. Total Revenue Expenditure (8 to 17)	21285	25439	28364	31083	34661	39069
19. Salary + Interest+ Pensions (10+11+12)	11134	11185	12625	13692	15169	17898
20. As % of Revenue Receipts (19/7)	54	47	43	42	42	44
21. Revenue Surplus/Deficit (7-18)	525	-71	-854	-1388	-1621	-1445
1. Interest payment on off-budget borrowings and SPV borrowing made by PSUs/SPUs outside budget	801	638	791	1203	817	480
2. Consolidated Revenue Deficit .	1326	567	63	185	804	965
Total Debt Stock	42954	48384	53185	60465	66340	72823
1. Expenditure on Capital formation	2937	2502	3774	4316	5346	6300
2. Recovery of loans and advances	64	30	30	100	100	100
E. GROSS FISCAL DEFICIT (GFD)	4501	4247	4714	5603	5875	6483

Appendix 1.7

Utilisation certificates outstanding as on 31 March, 2008

(Reference: Paragraph 1.5.5 , Page 23)

(Amount: Rupees in lakh)

Sl. No.	Department	Year of Payment of grant	Total grants paid		Utilisation Certificates			
			Number	Amount	Received		Outstanding	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
I	Education							
	2203- Technical Education	1992-93	11	6.60	8	5.27	3	1.33
	Total		11	6.60	8	5.27	3	1.33
II	Information, Sports & 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	2006-07	13	39.35	12	36.35	1	3.00
	Total		13	39.35	12	36.35	1	3.00
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	-	-	04	2.07
		2003-04	131	778.40	-	-	131	778.40
		2004-05	23	69.81	-	-	23	69.81
		2005-06	534	1521.68	-	-	534	1521.68
	Total		1759	9569.91	195	1685.36	1564	7884.55
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	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
		2003-04	8	8355.00	-	-	8	8355.00
		2004-05	30	35705.60			30	35705.60
		2005-06	26	14683.59			26	14683.59
	Total	2006-07	9	2352.08	1	769.48	8	1,582.60
	Total		86	62299.63	1	769.48	85	61,530.15
V	Co-operation							
	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

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)
	Total		19	1714.28	-	-	19	1,714.28
VI	<i>Agriculture and Horticulture</i>							
	2515- Other Rural Development Programme	1990-91	6	156.58	2	1.21	4	155.37
		1991-92	39	1233.84	6	914.57	33	319.27
		1992-93	6	96.22	-	-	6	96.22
		1993-94	33	1419.37	9	1068.59	24	350.78
		1994-95	61	2327.86	9	1187.33	52	1,140.53
		2001-02	66	6167.50	-	-	66	6,167.50
		2002-03	23	2331.53	5	954.42	18	1,377.11
		2003-04	11	133.46	-	-	11	133.46
		2004-05	2	18.76	-	-	2	18.76
		2005-06	11	1295.20	1	7.00	10	1,288.20
		2006-07	49	3837.01	-	-	49	3,837.01
	Total		307	19017.33	32	4133.12	275	14,884.21
VII	<i>Planning, Statistics, Science and Technology</i>							
	3425- Other Scientific Research	2002-03	2	13.50	-	-	2	13.50
		2003-04	3	27.82	-	-	3	27.82
		2005-06	37	804.34	37	804.34	-	-
		2006-07	18	109.50	-	-	18	109.50
	Total		60	955.16	37	804.34	23	150.82
VIII	<i>Commerce and Industries</i>							
	2851- Village and Small Industries	2006-07	12	93.66	-	-	12	93.66
	Total		12	93.66	-	-	12	93.66
	Grand Total		2290	93800.08	285	7433.92	2005	83,366.16

Appendix 1.8
Non-submission of accounts
(Reference: Paragraph 1.5.6 , Page 23)

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 2007-08	317
2.	Commerce and Industries	2000-01 to 2007-08	95
3.	Education	1992-93 to 2007-08	484
4.	Forest, Environment and Ecology	2007-08	36
5.	Health & Family Welfare Services	1999-2000 to 2007-08	27
6.	Labour	1999-2000 to 2007-08	09
7.	Law	2001-02 to 2007-08	07
8.	Planning	2000-01 to 2007-08	23
9.	Public works and CADA	2000-01 to 2007-08	11
10.	Revenue	2001-02 to 2003-04	03
11.	Rural Development and Panchayati Raj	2000-01 to 2007-08	08
12.	Science and Technology (State)	2000-01 to 2007-08	12
13.	Urban Development	1994-95 to 2007-08	95
14.	Youth Services and Sports	1999-2000 to 2007-08	25
15.	Animal Husbandry & Fisheries	2003-04 to 2007-08	20
16.	Social Welfare	2003-04 to 2007-08	11
	TOTAL		1183

Appendix 1.9

Audit of Autonomous Bodies

(Reference: Paragraph 1.5.7, Page 23)

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	2007-08	2007-08	2006-07
2.	Bangalore Development Authority, Bangalore	2007-08 to 2009-10	7-8-08	2007-08	2007-08	2006-07
3.	Karnataka Urban Water Supply and Drainage Board, Bangalore	2007-08 to 2009-10	21-02-08	2007-08	2007-08	2006-07
4.	Karnataka Industrial Areas Development Board, Bangalore	2004-05 to 2008-09	21-4-05	2007-08	2007-08	2006-07
5.	Karnataka State Legal Services Authority	KSLS Act, 1987 amended in 1994	--	2007-08	2007-08	2006-07
6.	Karnataka Slum Clearance Board, Bangalore	2007-08 to 2011-12	28-05-08	2007-08	2007-08	2006-07
7.	Karnataka Housing Board, Bangalore	2006-07 to 2010-11	27.9.2007	2007-08	2007-08	2006-07
8.	Karnataka Bio diversity Board, Bangalore	2003-04 to 2007-08	12-06-06	2007-08	2007-08	2007-08

Appendix 1.10

Department-wise details of cases of misappropriations/defalcations

(Reference: Paragraph 1.5.8, Page 23)

(Rupees in lakh)

Sl. No.	Department	No. of cases	Amount
1	Horticulture	7	41.20
2	Animal Husbandry and Veterinary Services	1	1.10
3	Commerce and Industries	8	20.18
4	Labour	7	13.92
5	Law and Parliamentary Affairs	9	3.49
6	Education	6	1.91
7	Finance	5	6.28
8	Forest, Environment and Ecology	12	267.14
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	10	10.18
16	Rural Development and Panchayat Raj	9	0.37
17	Social Welfare	2	2.94
18	Women and Child Development	3	0.88
	Total	216	1002.17

Appendix 1.11

Department wise details of cases of Write offs for 2007-08

(Reference: Paragraph 1.5.9, Page 23)

Sl. No.	Department	Authority sanctioning write off	Brief Particulars	No. of cases	Amount (In Rupees)
1.	Co-Operation	Registrar, Co-op Societies	Waiver of Audit fee Rs.355/- and Govt. share Rs.One lakh	01	1,00,355.00
2	Food & Civil Supplies	Addl. Director , Food & Civil Supplies	Deficit of Milo while transporting from Kolar	01	27,419.00
3	-do-	CAO Bangalore, Food & Civil Supplies	Deficit of Andhra Rice (67 ton, 939 kg) while transporting from Chennai to Chitradurga	01	40,794.75
4	Land Revenue	Under Secretary, Land Revenue	Waiver of Land Revenue due to deficit in crop yield owing to insufficient rain fall	01	1,82,663.28
5	-do-	-do-	Waiver of Land Revenue due to deficit in crop yield owing to insufficient rain fall.	01	1,03,491.12
6	-do-	-do-	Waiver of Land Revenue due to deficit in crop yield owing to insufficient rain fall	01	9,06,267.13
7	-do-	-do-	Waiver of Land Revenue due to deficit in crop yield owing to insufficient rain fall	01	1,14,211.12
8	Women and Child Welfare	Director, W&CW Department	Grant given to Southern Regional Conference of working Women in 1979	01	10,000.00
9	Forest, Environment & Energy	Principal Conservator of Forests, Bangalore	Recovery of extra cost from logging contractor in the O/o the Dy. Conservator of Forests (T), Sagar, Shimoga District	01	20,493.82
	Total			09	15,05,695.22

Appendix 2.1

Major heads of account under which huge provisions remained unspent

(Reference Paragraph 2.3.1, Page 41)

(Rupees in crore)

Sl. No.	Grant No.	Major Head	Area	Unspent provision
1	2	3	4	5
1	1	2401	Crop Husbandry – Direction and Administration-Agriculture Department	22.22
			Crop Husbandry – Direction and Administration – Horticulture Department	44.78
			Crop Husbandry –Seeds -Prime Minister's Relief Package seed Replacement	58.84
			Crop Husbandry –Commercial Crops –Agriculture Department	75.82
			Crop Husbandry –Crop Insurance –New Crop Insurance Scheme	60.23
			Crop Husbandry – Tribal Area Sub Plan –Agriculture Department	12.12
			Crop Husbandry – Other Expenditure –Agriculture Department	52.26
			Crop Husbandry – Other Expenditure – Horticulture Department	18.03
		2402	Soil and Water Conservation – Assistance to Grama Panchayats –Grama Panchayats –CSS/CPS	12.90
			Soil and Water Conservation -Other Expenditure – Maidan Development	16.90
2	2	2403	Animal Husbandry –Veterinary Services and Animal Health –Prime Minister's Relief Package –Subsidiary Income Activities	33.00
		2404	Dairy Development –Assistance to Co-operatives and other bodies –Karnataka Milk Producers Co-operative Federation Limited	48.00
		2405	Fisheries –Marine Fisheries –Supply of Kerosene to Conventional Boats	18.00
			Fisheries -Other Expenditure –Matsya Ashraya	10.00
3	3	2039	State Excise- Direction and Administration - Commissioner for Excise and Other Establishments	10.54
			State Excise-Other Expenditure - Enforcement Activities	32.83
		2040	- Taxes on Sales, Trade etc.,-Direction and Administration-Commissioner for Commercial Taxes	15.38
		2070	Other Administrative Services-Other Expenditure - Filling up of Vacant Posts (State Sector)	130.17
			Other Administrative Services-Other Expenditure - Filling up of vacant posts (District Sector)	110.73
			Other Administrative Services-Other Expenditure - Additional Provision for Salaries	32.65
		2071	Pensions and Other Retirement Benefits – Civil - Superannuation and Retirement Allowances - State Government Pensions	291.25
			Pensions and Other Retirement Benefits – Civil - Commuted value of Pensions – Other Payments	20.71

1	2	3	4	5
			Pensions and Other Retirement Benefits – Civil - Gratuities Other Gratuities -Karnataka	59.89
4	07	2059	Public Works-General-Maintenance and Repairs - Maintenance Grants from XII Finance Commission	19.90
		2215	Water Supply and Sanitation-Water Supply - Assistance to Grama Panchayats - Grama Panchayats	21.52
			Water Supply and Sanitation-Water Supply - Assistance to Grama Panchayats Grama Panchayats- CSS/CPS	13.09
		2402	Soil and Water conservation-Other Expenditure - Prime Minister's Relief Package –Participatory Watershed Project	54.00
		2501	Special Programmes for Rural Development - Integrated Rural Development Programmes - Assistance to Grama Panchayats - Village Panchayats –CSS/CPS	28.71
		2505	Rural Employment-Other Programmes - Assistance to Grama Panchayats - Grama Panchayats –CSS/CPS	15.97
		2515	Other Rural Development Programmes - Panchayat Raj - Karnataka Rural Poverty and Panchayat Project	35.67
			Other Rural Development Programmes - Assistance to Grama Panchayats - Grama Panchayats	62.85
		3054	Roads and Bridges-District and Other Roads - Maintenance and Repairs - XII Finance Commission Grants for Maintenance	39.48
			Roads and Bridges-General - Assistance to Zilla Panchayats - Zilla Panchayats	75.43
		4215	Capital Outlay on Water Supply and Sanitation Water Supply-Rural Water Supply Capital Release to Grama Panchayats	399.81
			Capital Outlay on Water Supply and Sanitation Sewerage and Sanitation-Other Expenditure Suvarna Grama	64.89
		5054	Capital Outlay on Roads and Bridges District and Other Roads-Other Expenditure NABARD Assisted works	125.00
5	10	2225	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes Welfare of Scheduled Castes –Assistance to Taluk Panchayats –Taluk Panchayats CSS/CPS	22.32
			Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes Welfare of Scheduled Castes –Special Central Assistance for SCP	12.99
			Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes Welfare of Scheduled Tribes – Assistance to Taluk Panchayats –Taluk Panchayats CSS/CPS	30.94
			Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes Welfare of Backward classes –Education –Welfare of Other Backward Classes	12.49

1	2	3	4	5
6	11	2235	Social Security and Welfare-Social Welfare - Child Welfare-Bagya Lakshmi	92.84
			Social Security and Welfare-Social Welfare - Women Welfare-PM's Pilot Project of providing food grains to Pregnant and Lactating women and Adolescent girls	12.93
			Social Security and Welfare-Social Welfare - Assistance to Zilla Panchayats - Zilla Panchayats –CSS/CPS	18.87
7	14	2030	Stamps and Registration -Registration - Direction and Administration - Upgradation of Standards of Administration	12.67
			2053 District Administration-Other Establishments - Taluk Establishment	13.03
			District Administration-Other Expenditure - Creation of New Districts Chikkaballapur and Ramnagar	12.78
		2235	Social Security and Welfare - Other Social Security and Welfare Programmes - Direction and Administration - New Social Security	251.39
		2245	Relief on Account of Natural Calamities - Drought-Other Expenditure - Other Miscellaneous items of Relief Expenditure	48.40
		4059	Capital outlay on Public Works-General - Construction-Belgaum Vidhana soudha	70.00
			Capital outlay on Public Works-General - Other Capital Expenditure	
			- Creation of new districts Chikkaballapur & Ramnagar	30.00
8	17	2202	General Education-Elementary Education - Other Expenditure-Other Schemes	118.57
			General Education-Secondary Education - Text Books - Text Books –Directorate, Press and Depots	13.16
			General Education-Secondary Education - Assistance to Non-Government Secondary Schools - Assistance to Non-Government Secondary Schools (State Sector Schemes)	23.62
			General Education-Secondary Education - Government Secondary Schools - Junior Colleges	29.57
			General Education-University and Higher Education - Government Colleges and Institutes - Other Government Colleges	38.62
			General Education-General - Assistance to Zilla Panchayats - Zilla Panchayats –CSS/CPS	12.22
			General Education-General-Other expenditure - Grants-in-Aid in Education	60.00
		2203	- Technical Education-Polytechnics-Polytechnics	18.37
			Technical Education-Other expenditure - Technical Education Quality Improvement	51.02

1	2	3	4	5
9	18	2505	Rural Employment-Other Programmes - Employment Assurance Scheme - Employment in Government Sectors	99.90
		2851	Village and Small Industries-Small Scale Industries - Lumpsum Provision for Special Component Plan (Corporations and Companies viz., Lidkar, KVIB, KHDC & KSCDS)	14.74
			Village and Small Industries-Small Scale Industries - Establishment of Mini Tool Room	12.00
			Village and Small Industries-Small Scale Industries - Suvarna Kayaka	52.62
			Village and Small Industries-Small Scale Industries - Kaushalya Aabhivridhi Yojane	25.00
			Village and Small Industries-Sericulture Industries - State Sericulture Industries	19.51
		3475	Other General Economic Services - Transfer to Reserve Funds / Deposit Accounts - Transfer of Cess to the Infrastructure Initiative Fund	92.92
10	19	2215	Water supply and sanitation-Water supply - Assistance to Local Bodies, Corporations, etc., - Karnataka Urban Water Supply and Drainage Board	24.34
		2217	Urban Development - Other Urban Development Schemes - Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc., - Bangalore Metropolitan Regional Development Authority	319.16
			Urban Development-General - Assistance to Local Bodies, Corporations etc., - Grants to Urban Local Bodies Under TFC Grants	32.35
			Urban Development-General - Other expenditure - Basic Urban Service Programme Urban Infrastructure	369.98
			Urban Development-General - Other expenditure - Sub-Mission for Basic Services for Urban poor	132.30
			Urban Development-General - Other Expenditure - Urban Infrastructure Development Scheme for small and Medium Town (UIDSSMT)	215.58
			Urban Development-General - Other expenditure - Basic Urban Service Programme Urban Transport	47.40
		3475	Other General Economic Services - Urban Oriented Employment Programme - Swarna Jayanthi Shahari Rojgar Yojana	21.97
		6215	Loans for Water Supply and Sanitation - Water Supply - Loan to Public sector and other undertakings - Bangalore Water Supply and Sewerage Board	113.15
		6217	Loans for Urban Development - Other Urban Development Schemes - Loans to Local Bodies and Corporations etc., - Bangalore Development Authority	33.10

1	2	3	4	5
11	20	2059	Public Works-General	
			- Direction and Administration	
			- Executives (C&B North)	13.78
			- Public Works-Suspense-Debits	96.42
		3054	Roads and Bridges-District and other Roads	
			- Road works -Rural Road works	27.05
			Roads and Bridges-General	
			- Transfer to Reserve Fund Deposit Accounts	
			- Transfer to Grants from Central Road Fund to Deposit Head sub-vention	24.84
			Roads and Bridges-General	
			- Transfer to Reserve Fund Deposit Accounts	
			- Transfer of cess to Rural Road Development Fund	145.00
		4059	Capital outlay on Public Works-General	
			- Construction-Departmental Buildings	33.41
		4216	Capital outlay on Housing	
			- Government Residential Buildings	
			- Other Housing-Construction	15.37
		5054	Capital Outlay on Roads and Bridges	
			- State Highways-Road works	
			- Other Road formation	14.76
			Capital Outlay on Roads and Bridges	
			- State Highways-Road works	
			- Hassan Peripheral Ring Roads	43.36
			Capital Outlay on Roads and Bridges	
			- State Highways-Road works	
			- Development of State Highways world Bank Assistance	47.15
			Capital Outlay on Roads and Bridges	
			- District and other Roads-Other expenditure	
			- Central Road Fund Works	10.94
			Capital Outlay on Roads and Bridges	
			- District and other Roads-Other expenditure	
			- NABARD Assisted works	25.41
12	21	4701	Capital Outlay on Major and Medium Irrigation	
			- Medium Irrigation Commercial	
			- Anjanapura-NABARD-Other Expenditure	15.00
			Capital Outlay on Major and Medium Irrigation	
			- Medium Irrigation Commercial-UKP Zone	
			- Upper Krishna Project / Krishna Basin Project -AIBP	36.19
			Capital Outlay on Major and Medium Irrigation	
			- Medium Irrigation Commercial	
			- Karnataka Neeravari Nigam Limited – Accelerated Irrigation Benefit Programme (AIBP)	186.96
			Capital Outlay on Major and Medium Irrigation	
			- General-Other expenditure-New Schemes	66.20
			Capital Outlay on Major and Medium Irrigation	
			- General-Other expenditure	
			- PM Relief Package for Suicidal of Farmers-KNNL	259.95
			Capital Outlay on Major and Medium Irrigation	
			- General-Other expenditure	
			- PM Relief Package for Suicidal of Farmers-KBJNL	77.14
			Capital Outlay on Major and Medium Irrigation	
			- General-Other expenditure	
			- PM Relief Package for Suicidal of Farmers-UTP	15.52

1	2	3	4	5
		4702	Capital Outlay on Minor Irrigation-Surface water - World Bank Aided Tank Irrigation Projects	130.00
			Capital Outlay on Minor Irrigation-Surface water - Lift Irrigation Scheme	79.61
			Capital Outlay on Minor Irrigation - Special Component Plan	14.60
13	22	2210	Medical and Public Health - Urban Health Services –Allopathy - Hospitals and Dispensaries - Hospitals attached to Teaching Institutions	29.34
			Medical and Public Health - Urban Health Services –Allopathy - Other Expenditure - XIIth Finance Commission Grants for upgradation of Health Services	13.59
			Medical and Public Health - Medical Education Training and Research –Allopathy - Education including Education in Pharmacy	37.89
			Medical and Public Health-- Public Health - Prevention and Control of Diseases - Malaria	10.53
			Medical and Public Health-- Public Health - Other Expenditure - Karnataka Health System Development and Reforms Project	28.24
			Medical and Public Health - General-- Assistance to Zilla Panchayats - Zilla Panchayats	23.33
			Medical and Public Health - General-- Other Expenditure - Apadbhandava Scheme	35.01
14	26	2515	Other Rural Development Programmes –Other Expenditure –Hyderabad Karnataka Development Board	18.40
			Other Rural Development Programmes –Other Expenditure –Malnad Areas Development Board	12.61
		2575	Other Special Areas Programmes –Others –Special Area Programme –Legislators Constituency Development Fund	128.75
15	29	2049	Interest Payments - Interest on Small Savings, Provident Fund, <i>etc.</i> , - Interest on State Provident Funds - General Provident Funds	129.52
			Interest Payments - Interest on Small Savings, Provident Fund, <i>etc.</i> , - Interest on Insurance and Pension Funds - State Government Insurance Funds	144.90
			Interest Payments - Interest on Loans and Advances from Central Government - Interest on Loans for State Plan Schemes	54.81
			Interest Payments - Interest on Loans and Advances from Central Government - Interest on State Plan Loans consolidated in terms of recommendations of the 12th Finance Commission	22.77

1	2	3	4	5
		6003	Internal Debt of the State Government - Ways and Means Advances from Reserve Bank of India - Clean and Secured Ways and Means Advances	921.87
			Internal Debt of the State Government - Ways and Means Advances from Reserve Bank of India - Over Draft with Reserve Bank of India	350.00
		6004	Loans and Advances from the Central Government - Loans for State Plan Schemes - Block Loans - Normal Assistance	15.22

Appendix 2.2

Unspent provision due to non/short/ late -release of funds and non/late-receipt of sanctions from Government

(Reference: Paragraph 2.3.2, Page 41)

(Rupees in crore)

Sl. No.	Grant	Head of account	Unspent provision
1.	01 –Agriculture and Horticulture	2401-001 –1-Agriculture Department -PM's Relief Package –Extension Services -Grants-in-aid	1.00
2.		2401-103-16–Karnataka as Global Seed Destination -Other expenses	2.70
3.		2401-105 –01-Soil Health Centres -Subsidiary expenses	4.80
4.		2401-112 –01-Centrally sponsored scheme of National Pulses Development Project (75% GOI & 25% State Government) -Other expenses	0.08
5.		2401-112 – 01-Centrally sponsored scheme of National Pulses Development Project (75% GOI & 25% State Government) -subsidies	0.82
6.		2401-800 –1-Agriculture Department -State Agricultural Policy –Other Expenses	2.10
7.		2401-800 –1-Agriculture Department -AGRISNET –Other Expenses	1.00
8.		2402-109 –02-Karnataka Watershed Training Centre Building Expenses	0.13
9.	02 – Animal Husbandry and Fisheries	2403-101 –04-Rinderpest Surveillance and Vaccination Programme for Total Eradication of Rinderpest – CSS (100% Central Assistance) -General Expenses	0.27
10.		2403-101 – 04-Rinderpest Surveillance and Vaccination Programme for Total Eradication of Rinderpest – CSS (100% Central Assistance)- Transport Expenses	0.05
11.		2403-101 - 04-Rinderpest Surveillance and Vaccination Programme for Total Eradication of Rinderpest – CSS (100% Central Assistance)- Maintenance	0.05
12.		2403-101 –21-Control of Animal Diseases –General Expenses	4.43
13.		2403-101-21 –Control of Animal Diseases -Grants-in-aid	0.08
14.		2403-101 –17-Centrally sponsored scheme of setting up of State Veterinary Council -Grants-in-aid	0.20
15.		2403-101 –25-Institute for Vaccine Production –Other expenses	0.50
16.		2403-102 –2-Animal Husbandry Department -Suvarna Karnataka –Grants-in-aid	0.10
17.		2403-103 –17-Assistance to Poultry Farms (CSS) –Other expenses	0.99
18.		2403-113 –04-Animal Husbandry Statistics and Live Stock Census -Transport Expenses	0.50
19.		2403-113 –04-Animal Husbandry Statistics and Live Stock Census -General Expenses	0.40

Sl. No.	Grant	Head of account	Unspent provision
20.		2403-113 -04-Animal Husbandry Statistics and Live Stock Census - Travel Expenses	0.10
21.		2403-113 -04-Animal Husbandry Statistics and Live Stock Census - Subsidiary Expenses	0.02
22.		2404-191 -1-Karnataka Milk Producers Co-operative Federation Limited -Dairy Programmes for Women -Karnataka Milk Federation -Other Expenses	23.40
23.		2404-191 -1-Karnataka Milk Producers Co-operative Federation Limited -Dairy Programmes for Women -Special Component Plan	4.65
24.		2404-191 -1-Karnataka Milk Producers Co-operative Federation Limited -Dairy Programmes for Women -Tribal Sub Plan	1.95
25.		2404-191 -1-Karnataka Milk Producers Co-operative Federation Limited -Strengthening of Infrastructure for quality and clean Milk Production -Other Expenses	13.90
26.		2404-191-1-Karnataka Milk Producers Co-operative Federation Limited -Institute of IRMA Pattern -Grants-in-aid	4.10
27.		2404-191-2 -Institute of Animal Health and Veterinary Biologicals -Central Regional Disease Diagnostic Laboratory -Grants-in-aid	2.91
28.		2405-103-06 -Remission of Central Excise Duty on HSD used by Mechanical Fish craft -Financial Assistance / Relief	2.00
29.		2405-120-07 -Fisherman Welfare -Contributions	2.37
30.		2405-120-07 - Fisherman Welfare -Financial Assistance / Relief	0.77
31.		2405-120-07 - Fisherman Welfare -Subsidies	0.07
32.		2405-800-20 -Matsya Ashraya -Other Expenses	7.80
33.		2405-800-20 -Matsya Ashraya -Special Component Plan	1.55
34.		2405-800-20 - Matsya Ashraya -Tribal Sub-Plan	0.65
35.		2405-800-21 - Assistance to National Fisheries Development Board Assisted Schemes -Grants-in-aid	0.22
36.		4403-101-06 -Institute of Vaccine Production -Major works	1.50
37.	07 -Rural Development and Panchayat Raj	2402-800-03 -Prime Minister's Relief Package -Rain Water Harvesting -Other Expenses	6.00
38.		2402-800-03 -Prime Minister's Relief Package -Participatory Watershed Project -Other Expenses	54.00

Sl. No.	Grant	Head of account	Unspent provision
39.	08 –Forest, Ecology and Environment	2406-01-101-2 –Other Schemes -Implementation and Management Action Plan for Mangroves -Major Works	0.54
40.		2406-01-101-2 –Utilisation of CAMPA Fund –Major works	20.00
41.		2406-02-110-20 –Nilgiris Biosphere Rescue -Major Works	0.68
42.	09 –Co-operation	4425-108-54 –Renukadevi Farmers Maize Processing Unit Investments -Investments	1.37
43.		6425-108-3 –Other Societies -Special Credit to PACs for BDP (Interest Free Loans.)-CSS –Loans	0.12
44.		6425-105-3 – Loan assistance under NCDC – Sponsored ICDP Project -Loans	0.15
45.		6425-108-3 –Loans to Renukadevi Farmers Maize Processing Unit -Loans	2.47
46.		6425-108-3 –Loans to Renukadevi Farmers Maize Processing Unit –Souhardha Society Loans	0.50
47.	12 –Information, Tourism and Youth Services	3452-80-001-01 -- Directorate of Tourism -Special Component Plan	8.43
48.		3452-80-001-01 - Directorate of Tourism -Tribal Sub Plan	3.43
49.	19 –Urban Development	2217-80-800-07 –Submission for Basic Services for Urban Poor	132.30
50.		2217-80-800-06 –Basic Urban Service Programme Urban Infrastructure –Other Expenses	369.98
51.		2217-80-800-08 –Urban Infrastructure Development Scheme for Small and Medium Town (UIDSSMT) -Other Expenses	15.58
52.		2217-80-800-11 –Basic Urban Service Programme Urban Transport -Other Expenses	47.40
53.		3604-191-04 –Bruhat Bangalore Mahanagara Palike -Financial Assistance / Relief	1.67
54.	23 –Labour	2230-01-198-6 –Grama Panchayats CSS /CPS -Block Grants	0.90
55.		2210-01-102-01 –Administrative Unit -Grant-in-aid	0.75
		Total	754.43

Appendix 2.3

Persistent Unspent Provisions of Rs.1 crore and above (Reference: Paragraph 2.3.3, Page 41)

(Rupees in crore)

Sl. No.	Grant	Major Head	Year		
			2005-06	2006-07	2007-08
1.	01- Agriculture and Horticulture (Revenue-Voted)	2401-001-1- Agriculture Department	5.84	5.36	22.22
2.		2401-001-2- Horticulture Department	3.47	8.09	44.78
3.		2401-103-01 Seed Farms	1.09	0.89	1.35
4.		2401-109-21 –Farm Related Activities	1.93	2.59	2.28
5.		2401-109-80 –Project for Agricultural Training of Farm Women and Youth with DANIDA Assistance	1.72	1.84	1.46
6.		2401-110-07 New Crop Insurance Scheme	191.64	147.10	60.23
7.		2401-796-1- Agriculture Department	4.38	4.38	12.12
8.		2401-800-1- Agriculture Department	51.87	48.08	52.26
9.		2401-800-2- Horticulture Department	2.09	15.41	18.03
10.		2402-102-1– Directorate and other Establishment	1.00	1.50	2.21
11.		2402-102-25- Centrally Sponsored Scheme –Soil Conservation in the catchment of River Valley Projects by Watershed Development Department	8.73	1.81	2.56
12.	02 –Animal Husbandry and Fisheries (Revenue Voted)	2403-101-21 –Control of Animal Diseases	2.44	3.60	4.64
13.		2403-800-14 Special Component Plan (State Plan Scheme)	1.62	3.11	1.62
14.		2403-800-23 Live Stock Development Farms	1.49	1.90	2.35
15.	(Capital Voted)	4403-101-02 Construction of Dispensaries under RIDF	1.57	3.49	1.60
16.	03 –Finance (Revenue Voted)	2070-800-10 Filling up of Vacant Posts (State Sector)	144.67	131.32	130.17
17.		2070-800-11 Filling up of Vacant Posts (District Sector)	121.75	111.99	110.73
18.		2071-01-104-2 Other Gratuities –Karnataka	136.93	101.52	59.89
19.		2216-80-103-01 Subsidy to HDFC on House Building Loans to Government Servants	4.00	5.59	5.87
20.	(Capital Voted)	7610-201-02 House Building Advance to All India Service Officers	2.96	6.96	2.92
21.		7610-202-01 Motor Conveyance Advance to Government Servants including AIS Officers	3.84	3.57	3.96
22.	04 –Department of Personnel and Administrative Reforms (Revenue Voted)	2013-800-02 Telephone Charges	1.76	1.77	1.37
23.		2015-108-01 Issue of Photo Identity Cards to Voters	7.97	11.62	11.01
24.		2052-090-01 Karnataka Government Secretariat	4.95	6.27	7.73

Sl. No.	Grant	Major Head	Year		
			2005-06	2006-07	2007-08
25.	06 –Infrastructure Development (Capital Voted)	5465-01-190-3 Investment in Rail Infrastructure Development Corporation (Karnataka) Ltd., (KRIDE)	5.50	61.11	69.56
26.	07 –Rural Development and Panchayat Raj (Revenue Voted)	2215-01-102-9 Other Schemes	1.10	1.21	2.04
27.	(Capital Voted)	4215-01-102-1 Scheme with Bilateral Assistance	1.00	1.00	1.00
28.		4215-01-102-9 Capital Release to Grama Panchayats	101.28	343.84	399.81
29.		2235-02-102-04 Centrally Sponsored Scheme (100%) of Integrated Child Development Service	3.03	4.23	1.30
30.	17 – Education (Capital Voted)	4202-01-203-1 Buildings	21.15	23.16	25.43
31.		4202-02-104-1 Buildings	1.22	4.00	39.85
32.		2851-102-29 Lumpsum Provision for Special Component Plan (Corporation and Companies viz., Lidkar, KVIB, KHDC and KSCDS)	1.73	5.43	14.74
33.	18 – Commerce & Industries (Revenue Voted)	2851-107-1 State Sericulture Industries	27.99	29.16	19.51
34.		2885-01-101-2 Karnataka Industrial Area Development Board	4.00	2.00	2.20
35.		4851-102-09 Specialised Skill Development Institutions	1.35	2.38	1.00
36.	(Capital Voted)	6885-60-800-3 Invoking of Guarantees	1.00	1.00	1.00
37.		2215-01-191-1 Karnataka Urban Water Supply and Drainage Board	10.31	42.93	24.34
38.		2217-05-800-03 Starting of DUDC	2.12	2.79	3.22
39.	19 –Urban Development (Revenue Voted)	2217-80-001-3 Municipal Administrative Service	1.79	1.68	2.85
40.		2217-80-001-4 Directorate of Municipal Administration	5.48	18.57	23.43
41.		2059-80-001-09 Execution (C&B) North	4.47	8.14	13.78
42.	20 –Public Works (Revenue Voted)	2059-799-1 Debits	76.31	87.42	96.42
43.		2216-01-700-4 Furnishing	1.99	1.05	2.48
44.		3054-80-797-03 Transfer of cess to Rural Road Development Fund	161.58	100.00	145.00
45.	(Capital Voted)	3054-80-001-01 Prorata Establishment Charges transferred from 2059 Public Works	4.22	4.64	5.10
46.		4216-01-700-2 Construction	7.51	6.19	9.37
47.		2702-01-102-1 Chief Engineer, Minor Irrigation, Bangalore	7.44	11.11	7.54
48.	21 –Water Resources (Revenue Voted)	2705-201-01 Tunga Bhadra Project	2.51	3.06	3.17
49.		2705-202-01 Malaprabha and Ghata Prabha Projects	1.82	21.58	4.38

Sl. No.	Grant	Major Head	Year		
			2005-06	2006-07	2007-08
50.		2705-203-01 Cauvery Basin Projects	1.52	2.18	3.11
51.		2705-205-01 Bhadra Project	1.25	1.50	2.04
52.		2705-206-01 Projects	1.03	1.58	2.20
53.	(Capital Voted)	4701-01-328-6 Lift Irrigation Scheme NABARD	12.67	17.68	4.30
54.		4701-01-401-3 Suspense	8.16	8.73	7.50
55.		4701-03-328-4 Other Expenditure	3.92	4.76	1.15
56.		4701-03-337-3 Suspense	1.00	1.00	1.00
57.		4701-03-374-01 AIBP	64.56	195.00	186.96
58.		4701-80-800-01 New Schemes	19.29	24.25	66.20
59.		4702-101-1 Water Tanks –Construction of New Tanks, Pickups etc	21.11	157.11	270.20
60.		4702-101-2 World Bank Aided Tank Irrigation Projects	29.96	120.00	130.00
61.		4702-101-3 Lift Irrigation Projects	1.48	27.87	79.61
62.		4702-789 Special Component Plan	18.51	9.03	14.60
63.		4702-796 Tribal Area Sub-Plan	4.03	1.71	7.85
64.	22 –Health and Family Welfare	2210-06-101-1 Malaria	11.69	11.06	10.53
65.	(Revenue Voted)	2210-06-101-8 Control of Blindness	3.82	5.61	5.64
66.		2211-003-02 Training of Auxilliary Nurses, Midwives, Dadis and Lady Health Visitors	1.10	1.02	1.20
67.		2211-102-01 Urban Family Welfare centres run by State Government	1.10	1.51	2.09
68.	(Capital Voted)	4210-01-110-1 Buildings	40.62	56.15	64.02
69.	23 –Labour	2210-01-102-01 Administrative Unit	8.53	6.50	8.44
70.	(Revenue Voted)	2210-02-101-01 General Employment and Training	1.10	1.15	1.96
71.	25 –Kannada and Culture	2205-102-1 Associations and Academics	3.19	3.25	16.47
72.	(Revenue Voted)				
72.	29 –Debt Servicing	2049-01-115-01 Interest on Ways and Means and Special Ways and Means	5.00	5.00	4.96
73.	(Revenue Charged)	2049-01-200-1 Interest on loan –Temporary ways and means Accommodation from the Reserve bank of India	1.16	1.35	1.53
74.		2049-04-101 Interest on Loans for State Plan Schemes	1093.27	97.87	54.81

Appendix 2.4
Surrender of unspent provisions
(Reference: Paragraph 2.3.4, Page 41)

(Rupees in crore)

Sl. No.	Grant/Section	Amount of unspent provision	Amount surrendered	Amount not surrendered	Percentage of amount not surrendered
(1)	(2)	(3)	(4)	(5)	(6)
1	1 <i>Agriculture and Horticulture</i>				
	Revenue Voted	408.73	266.13	142.60	35
	Revenue Charged	0.05	0.04	0.01	20
	Capital Voted	6.33	6.03	0.30	5
2	2 <i>Animal Husbandry & Fisheries</i>				
	Revenue Voted	141.95	110.14	31.81	22
	Revenue Charged	0.07	0.05	0.02	29
	Capital Voted	10.35	2.16	8.19	79
3	3 <i>Finance</i>				
	Revenue Voted	228.53	74.22	154.31	68
	Revenue Charged	4.48	---	4.48	100
	Capital Voted	30.56	9.60	20.96	69
4	4 <i>Department of Personnel and Administrative Reforms</i>				
	Revenue Voted	61.94	19.40	42.54	69
5	6 <i>Infrastructure Development</i>				
	Capital Voted	61.02	60.21	0.81	1
6	7 <i>Rural Development and Panchayat Raj</i>				
	Revenue Voted	384.70	60.00	324.7	84
	Capital Voted	596.15	125.00	471.15	79
7	8 <i>Forest, Ecology and Environment</i>				
	Revenue Voted	67.77	44.38	23.39	35
8	9 <i>Co-operation</i>				
	Revenue Voted	32.08	27.10	4.98	16
9	10 <i>Social Welfare</i>				
	Revenue Voted	102.25	4.33	97.92	96
	Capital Voted	21.36	---	21.36	100
10	11 <i>Women and Child Development</i>				
	Revenue Voted	142.57	---	142.57	100
	Capital Voted	3.53	---	3.53	100
11	12 <i>Information, Tourism and Youth Services</i>				
	Revenue Voted	34.24	16.19	18.05	53
	Capital Voted	49.14	5.00	44.14	90
12	13 <i>Food and Civil Supplies</i>				
	Revenue Voted	7.02	4.88	2.14	30
13	14 <i>Revenue</i>				
	Revenue Voted	126.16	17.30	108.86	86
	Revenue Charged	1.05	---	1.05	100
	Capital Voted	107.80	---	107.80	100
14	15 <i>Information Technology</i>				
	Revenue Voted	0.60	---	0.60	100
15	16 <i>Housing</i>				
	Revenue Voted	12.24	---	12.24	100
	Capital Voted	26.37	---	26.37	100
16	17 <i>Education</i>				
	Revenue Voted	317.87	75.11	242.76	76
	Capital Voted	64.24	36.02	28.22	44

Sl. No.	Grant/Section	Amount of unspent provision	Amount surrendered	Amount not surrendered	Percentage of amount not surrendered
(1)	(2)	(3)	(4)	(5)	(6)
17	18 Commerce and Industries				
	Revenue Voted	296.97	19.64	277.33	93
	Capital Voted	48.60	5.02	43.58	90
18	19 Urban Development				
	Revenue Voted	1,194.95	785.27	409.68	34
	Capital Voted	155.33	---	155.33	100
19	20 Public Works				
	Revenue Voted	344.25	29.80	314.45	91
	Capital Voted	217.72	---	218.82	100
20	21 Water Resources				
	Revenue Voted	48.66	26.56	22.10	45
	Capital Voted	1,168.64	463.16	705.48	60
21	22 Health and Family Welfare				
	Revenue Voted	243.75	147.87	95.88	39
	Capital Voted	67.12	27.15	39.97	60
22	23 Labour				
	Revenue Voted	29.28	24.45	4.83	16
	Capital Voted	10.89	---	10.89	100
23	24 Energy				
	Revenue Charged	21.02	---	21.02	100
	Capital Voted	50.04	---	50.04	100
24	25 Kannada and Culture				
	Revenue Voted	38.91	30.57	8.34	21
25	26 Planning, Statistics, Science and Technology				
	Revenue Voted	178.76	4.19	174.57	98
26	27 Law				
	Revenue Voted	15.66	3.43	12.23	78
27	28 Parliamentary Affairs and Legislation				
	Revenue Voted	18.42	17.20	1.22	7
	Revenue Charged	0.46	0.43	0.03	7
28	29 Debt Servicing				
	Revenue Charged	312.43	144.98	167.45	54
	Capital Charged	1,320.70	0.13	1,320.57	100
	Total	8,833.71	2,693.14	6,140.57	70

Appendix 2.5
Excess requiring regularisation
(Reference: Paragraph 2.4.1, Page 42)

(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
2005-06	4/1	3,14,18,24,25	809.02	809.02	
2006-07	4/1	8,14,15,18,24	483.45	483.45	
Total			8,226.08	8,503.19	

Appendix 2.6

Persistent Excess expenditure over provision (Ref: Paragraph 2.4.3, Page 42)

(Rupees in crore)

Sl. No.	Grant & Head of account	2005-06			2006-07			2007-08		
		Provision	Expendi-ture	Excess	Provision	Expendi-ture	Excess	Provision	Expendi-ture	Excess
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	1- Agriculture and Horticulture 2013-800-06 -Gardens	0.91	1.59	0.68	1.09	1.29	0.20	0.98	1.23	0.25
2	3 - Finance 2071-01-105-3 -Other Family Pensions -Karnataka	95.00	124.36	29.36	85.00	250.29	165.29	150.00	350.16	200.16
3	2071-01-115-2 -Social Services	43.69	46.67	2.98	46.05	50.63	4.58	58.10	60.12	2.02
4	4 – Department of Personnel and Administrative Reforms 2013-108 Tour Expenses	2.07	2.52	0.45	2.07	2.58	0.51	2.47	3.22	0.75
5	2015-103-02 Legislative Council Constituencies	0.01	0.63	0.62	0.01	0.39	0.38	0.31	0.42	0.11
6	2014-102-01 Judges	3.75	3.82	0.07	3.75	4.39	0.64	4.18	4.67	0.52
7	2014-102-04 Judicial Officers and Staff of High Court	0.18	0.41	0.23	0.19	0.22	0.03	0.20	0.30	0.10
8	19 – Urban Development 2217-05-001-1 Town and Regional Planning	4.74	5.04	0.30	4.67	5.01	0.34	5.70	5.94	0.24
9	6217-60-191-3 Karnataka Infrastructural Project –Loans to PSUs and Local Bodies	---	---	0.84	---	---	0.95	---	---	0.18

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	20 – Public Works									
10	2059-80-001-01 Chief Engineer (C&B South, Bangalore)	2.71	4.27	1.56	3.10	4.60	1.50	3.23	5.23	2.00
11	2059-80-001-02 Chief Engineer (C&B North, Dharwad)	1.70	2.26	0.56	1.91	2.30	0.39	2.27	2.81	0.55
12	2059-80-001-04 Supervision (C&B, South)	4.49	5.47	0.98	5.09	5.52	0.43	6.10	7.02	0.92
13	2059-80-001-05 Execution (C&B South)	40.72	48.33	7.61	44.31	48.10	3.79	56.81	58.29	1.48
14	3054-01-001-1 Direction	1.77	2.73	0.96	2.19	2.56	0.37	2.61	3.03	0.42
	21 - Water Resources									
15	2701-01-316-04 Maintenance and Repairs	0.31	0.40	0.09	0.47	0.58	0.11	0.37	0.46	0.09
16	2701-01-317-04 Maintenance and Repairs	8.56	11.29	2.73	7.54	11.78	4.24	8.30	11.28	2.98
17	2701-03-345-04 Maintenance and Repairs	0.10	0.20	0.10	0.11	0.23	0.12	0.12	0.28	0.16
18	2702-01-101-02 Maintenance and Repairs	15.63	23.68	8.05	29.20	40.38	11.18	18.92	23.33	4.41
19	2702-80-001-1 Chief Engineer, Minor Irrigation	2.64	3.32	0.68	2.86	3.43	0.57	3.39	4.09	0.70
20	4701-01-315-3 Suspense	-	4.33	4.33	-	0.49	0.49	-	1.15	1.15
21	4701-01-317-1 Direction and Administration	1.14	9.34	8.20	1.04	8.27	7.23	1.17	10.67	9.50
22	4701-01-359-1 Direction and Administration	0.88	1.60	0.72	0.62	3.08	2.46	0.96	3.86	2.90
	22 –Health and Family Welfare									
23	2211-108-1 India Population Project –Population Centre	1.14	2.46	1.32	1.46	1.85	0.39	1.69	2.04	0.35
24	6210-01-800-81 Upgrading Health Facility in Karnataka	-	-	0.80	-	-	0.58	-	-	3.91

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
25	29 –Debt Servicing 2049-01-123-02 Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government	987.64	1,311.78	324.14	1,661.86	1715.35	53.49	1,956.25	1,960.89	4.64
26	2049-04-103 Interest on loans for Centrally Sponsored Plan Schemes	18.81	19.05	0.24	18.33	18.75	0.42	1.78	18.51	0.93

Appendix 2.7
Unnecessary supplementary provisions
(Reference: Paragraph 2.5.1, Page 42)

(Rupees in crore)

Sl. No.	Grant No. & Section	No. of detailed heads	Provision		Expenditure	Unspent provision
			Original	Supplementary		
1.	1 (Revenue-Voted)	01	-	2.00	-	2.00
2.	9 (Revenue –Voted)	02	-	5.89	-	5.89
3.	10 (Revenue-Voted)	01	5.00	2.22	2.22	5.00
4.	11 (Revenue –Voted)	01	-	0.21	-	0.21
5.	13 (Revenue –Voted)	01	-	0.50	-	0.50
6.	14 (Capital – Voted)	01	-	30.00	-	30.00
7.	17 (Revenue –Voted)	04	-	12.00	-	12.00
8.	18 (Revenue –Voted)	01	10.20	0.69	7.83	3.06
9.	20 (Revenue –Voted)	02	-	17.14	-	17.14
	20 (Capital- Voted)	02	170.00	6.97	128.19	48.78
10.	22 (Revenue- Voted)	02	5.01	5.64	5.01	5.64
11.	23 (Revenue –Voted)	02	13.35	5.77	13.22	5.90
12.	25 (Revenue –Voted)	01	6.05	5.10	5.78	5.37
	Total	21	209.61	94.13	162.25	141.49

Appendix 2.8
Insufficient supplementary provisions
(Reference: Paragraph 2.5.2, Page 42)

(Rupees in crore)

Sl. No.	Grant & Section	No. of detailed heads	Provisions		Expenditure	Excess uncovered
			Original	Supplementary		
1	4 (Revenue –Voted)	01	3.00	0.05	3.32	0.27
2	14 (Revenue – Voted)	01	2.01	0.20	2.51	0.30
3	15 (Revenue – Voted)	01	1.50	0.50	2.20	0.20
4	17 (Revenue – Voted)	04	49.29	4.11	61.75	8.35
5	21 (Capital-Voted)	01	1.96	0.08	3.25	1.21
6	22 (Capital – Voted)	02	60.02	35.00	108.36	13.34
7	27 (Capital- Voted)	01	-	4.12	4.86	0.74
	Total	11	117.78	44.06	186.25	24.41

Appendix 2.9
Excessive supplementary provisions
(Reference: Paragraph 2.5.3, Page 42)

(Rupees in crore)

Sl. No.	Grant & Section	No. of detailed heads	Provision		Expenditure	Unspent provision
			Original	Supplementary		
1	1 (Revenue-Voted)	01	-	25.00	8.10	16.90
2	4 (Revenue-Voted)	02	0.03	4.50	2.45	2.08
3	5 (Revenue-Voted)	01	29.91	50.00	73.91	6.00
4	7 (Capital-Voted)	02	107.44	34.83	136.91	5.36
5	10 (Capital -Voted)	02	29.77	16.00	37.78	7.99
6	12 (Revenue-Voted)	01	6.48	0.63	6.52	0.59
7	14 (Revenue-Voted)	02	-	61.00	35.54	25.46
8	15 (Revenue-Voted)	01	5.65	0.59	6.04	0.20
9	17 (Revenue-Voted)	03	2.04	12.90	5.55	9.39
	17 (Capital-Voted)	01	-	4.00	0.50	3.50
10	18 (Revenue-Voted)	02	2.00	3.22	3.37	1.85
11	20 (Revenue-Voted)	01	-	10.52	7.06	3.46
12	21 (Revenue-Voted)	01	9.57	43.59	51.75	1.41
	21 (Capital-Voted)	01	2.40	10.00	5.62	6.78
13	22 (Revenue -Voted)	01	14.67	9.25	15.92	8.00
14	23 (Revenue –Voted)	02	12.63	10.17	21.03	1.77
15	24 (Capital –Voted)	01	250.00	120.00	320.00	50.00
	Total	25	472.59	416.20	738.05	150.74

Appendix 2.10
Injudicious re-appropriation of funds

(Reference: Paragraph 2.6.1, Page 43)

(Rupees in crore)

Sl. No.	Head of account	Provision (Original plus Supplementary)	Re-appropriation	Final Grant	Expenditure	Excess (+)/ unspent provision (-)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	2702 Minor Irrigation 1 Surface Water 101 Water Tanks 2 Maintenance and Repairs 200 Maintenance	18.92	(+)1.30	20.22	23.33	(+)3.11
2	4702 Capital outlay on Minor Irrigation 800 Other Expenditure 1 Land acquisition charges and settlement of claims 132 Capital expenses	10.00	(+)10.38	20.38	22.71	(+)2.32
3	2202 General Education 2 Secondary Education 196 Assistance to Zilla Panchayats 1 Zilla Panchayats 1 Block Grants 406 Tumkur	55.78	(+)0.25	56.03	56.65	(+)0.62
4	2013 Council of Ministers 108 Tour expenses 41 Travel Expenses	2.47	(+)0.14	2.61	3.22	(+)0.61
5	5051 Capital outlay on Ports & Light Houses 2 Minor Ports 201 Karwar Port Development 4 Construction of Wharfs, jetties and other facilities 59 Other Expenses	0.75	(+)1.20	1.95	2.44	(+)0.49
6	2701 Major and Medium Irrigation 1 Major Irrigation – Commercial 318 Tungabhadra project – Right Bank 4 Maintenance and Repairs 200 Maintenance	2.65	(+)0.87	3.52	4.00	(+)0.48

(1)	(2)	(3)	(4)	(5)	(6)	(7)
7	2702 Minor Irrigation 80 General 1 Direction and Administration 1 Chief Engineer – Minor Irrigation 1 Chief Engineer, Minor Irrigation (South), Bangalore-Salaries	1.67	(+)0.06	1.73	2.11	(+)0.38
8	2403 Animal Husbandry 101 Veterinary Services & Animal Health 6 Institute of Animal Health and Veterinary Biological and clinical laboratories, Bangalore 101 Grants in aid	3.48	(+)0.80	4.28	4.63	(+)0.35
9	2202 General Education 2 Secondary Education 109 Government Secondary scheme 6 Providing infrastructural facilities to Government Secondary schools converted into Junior colleges 125 Modernization	2.10	(+)4.20	6.30	6.59	(+)0.29
10	2702 Minor Irrigation 80 General 1 Direction & Administration 1 Chief Engineers – Minor Irrigation 2 Chief Engineer, Minor irrigation (North), Bijapur - Salaries	1.51	(+)0.09	1.60	1.88	(+)0.28
11	2702 Minor Irrigation 80 General 001 Direction & Administration 2 Survey establishment 01 Bangalore South - Salaries	1.02	(+)0.12	1.14	1.41	(+)0.27
	Total	100.34	(+)19.42	119.76	128.99	(+)9.23
12	2235 Social Security & Welfare 60 Other Social security and welfare programmes 001 Direction & Administration 02 New Social security 059 Other Expenses	252.00	(-)23.43	228.57	0.61	(-)227.96

(1)	(2)	(3)	(4)	(5)	(6)	(7)
13	2071 Pensions and Other Retirement Benefits 01 Civil 104 Gratuities 2 Other Gratuities -Karnataka 03 DCRG under revised Pension Rules 251 Pension and Retirement Benefits	365.00	(-)9.00	356.00	309.14	(-)46.86
14	2202 General Education 80 General 800 Other Expenditure 35 Grants-in-aid in Education 101 Grants-in-aid	60.00	(-)13.25	46.75	0.00	(-)46.75
15	2202 General Education 1 Elementary Education 800 Other Expenditure 1 Other Schemes 44 Sarva Shiksha Abhiyana Society 059 Other Expenses	230.00	(-)31.73	198.27	157.09	(-)41.18
16	2851 Village and Small Industries 102 Small Scale Industries 73 Koushalya Abhivridhi Yojane 59 Other Expenses	30.00	(-)4.00	26.00	1.00	(-)25.00
17	2202 General Education 3 University and Higher Education 103 Government Colleges and Institutes 2 Other Government Colleges 1 Other Government Colleges 59 Other Expenses	34.05	(-)1.00	33.05	18.95	(-)14.10
18	2852 Industries 80 General 800 Other Expenditure 47 Establishment of Urban Health 59 Other Expenses	6.00	(-)1.64	4.36	1.50	(-)2.86
19	2501 Special Programmes for Rural Development 1 Integrated Rural Development Programmes 198 Assistance to Grama Panchayats 6 Village Panchayats –CSS/CPS 1 Block Grants 420 Raichur	5.11	(-)0.32	4.79	1.98	(-)2.81

(1)	(2)	(3)	(4)	(5)	(6)	(7)
20	2235 Social Security and Welfare 2 Social Welfare 103 Women's Welfare 99 Welfare Programmes for Women 100 Financial Assistance / Relief	6.60	(-)1.07	5.53	2.87	(-)2.66
21	2501 Special Programmes for Rural Development 1 Integrated Rural Development Programmes 198 Assistance to Grama Panchayats 6 Village Panchayats –CSS/CPS 1 Block Grants 404 Kolar	4.84	(-)0.93	3.91	1.77	(-)2.14
22	2501 Special Programmes for Rural Development 1 Integrated Rural Development Programmes 198 Assistance to Grama Panchayats 6 Village Panchayats –CSS/CPS 1 Block Grants 407 Mysore	4.49	(-)0.63	3.86	2.37	(-)1.49
23	2054 Treasury and Accounts Administration 095 Directorate of Accounts and Treasuries 1 Director of Treasuries 125 Modernisation	8.00	(-)1.12	6.88	5.54	(-)1.34
24	2235 Social Security & Welfare 2 Social Welfare 102 Child Welfare 4 CSS (100%) of Integrated Child Development Service 51 General Expenses	4.50	(-)0.05	4.45	3.14	(-)1.31
25	2852 Industries 80 General 800 Other Expenditure 46 Infrastructure support and Trade promotion 125 Modernisation	6.46	(-)1.00	5.46	4.26	(-)1.20
26	2801 Power 80 General 101 Assistance to Electricity Board 1 Karnataka Electricity Board 12 Incentive Growth to GP 106 Subsidies	10.00	(-)9.00	1.00	0.00	(-)1.00

(1)	(2)	(3)	(4)	(5)	(6)	(7)
27	2014 Administration of Justice 105 Civil and Session Courts 11 Setting up of 6 Lok Adalats (Legal Policy) 59 Other Expenses	2.00	(-)0.50	1.50	0.50	(-)1.00
28	5051 Capital outlay on Ports & Light Houses 2 Minor Ports 209 Development of Mangalore Ports 4 Construction of Wharfs, jetties and other Facilities 59 Other Expenses	1.78	(-)1.12	0.66	0.16	(-)0.50
29	2406 Forestry and Wild life 1 Forestry 105 Forest Produce 1 Timber and other Forest Produce removed by Government Agency 51 General Expenses	0.55	(-)0.17	0.38	0.00	(-)0.38
30	4702 Capital outlay on Minor Irrigation 101 Surface Water 3 Lift Irrigation Scheme 1 Chief Engineer, Bangalore (Minor Irrigation) 436 NABARD Works	20.52	(-)6.73	13.79	13.43	(-)0.36
31	2071 Pensions and Other Retirement Benefits 1 Civil 101 Superannuation and Retirement Allowances 3 State Government Pension 1 Pension paid in India 251 Pension and Retirement Benefits	2,256.00	(-)291.00	1,965.00	1,964.75	(-)0.25
32	2205 Art and Culture 102 Promotion of Arts and culture 1 Associations and Academics 73 Assistance to Kempegowda Foundation 15 Subsidiary Expenses	1.00	(-)0.50	0.50	0.25	(-)0.25
	Total	3,308.90	(-)398.19	2,910.71	2,489.32	(-)421.39

(1)	(2)	(3)	(4)	(5)	(6)	(7)
33	2202 General Education 2 Secondary Education 109 Government Secondary Scheme 3 High Schools (District Sector Scheme) 59 Other Expenses	32.00	(+)27.53	59.53	39.48	(-)20.05
34	4702 Capital outlay on Minor Irrigation 101 Surface Water 5 Barrages 1 Construction of Barrages 436 NABARD Works	49.80	(+)22.21	72.01	66.15	(-)5.86
35	2852 Industries 8 Consumer Industries 201 Sugar 7 Special Package to Sugar cane Growers and Sugar Industries 106 Subsidies	67.00	(+)6.64	73.64	70.92	(-)2.72
36	4702 Capital outlay on Minor Irrigation 101 Surface Water 1 Water Tanks –Construction of New tanks, Pickups etc., 6 Restoration of old and breached tanks and desilting of tanks 139 Major Works	0.00	(+)2.29	2.29	0.00	(-)2.29
37	2245 Relief on Account of Natural Calamities 2 Floods, Cyclones etc 110 Assistance for repairs & restoration of damaged water supply and sewerage works 1 Flood relief –Repairs of flood damages and reserve 100 Financial assistance / Relief	47.43	(+)60.76	108.19	106.19	(-)2.00
38	2235 Social Security and Welfare 2 Social Welfare 197 Assistance to Taluk Panchayats 6 Taluk Panchayats –CSS/CPS 3 Integrated Child Development Service 404 Kolar	10.92	(+)0.05	10.97	9.81	(-)1.16

(1)	(2)	(3)	(4)	(5)	(6)	(7)
39	2235 Social Security and Welfare 2 Social Welfare 197 Assistance to Taluk Panchayats 6 Taluk Panchayats –CSS/CPS 3 Integrated Child Development Service 408 Chickmagalur	5.41	(+)0.03	5.44	4.46	(-)0.98
40	2235 Social Security and Welfare 2 Social Welfare 197 Assistance to Taluk Panchayats 6 Taluk Panchayats –CSS/CPS 3 Integrated Child Development Service 410 Hasssan	7.35	(+)0.04	7.39	6.49	(-)0.90
41	2501 Special Programmes for Rural Development 1 Integrated Rural Development Programmes 198 Assistance to Grama Panchayats 6 Village Panchayats –CSS/CPS 1 Block Grants 451 Davanagere	2.97	(+)0.22	3.19	2.47	(-)0.72
42	2235 Social Security and Welfare 2 Social Welfare 197 Assistance to Taluk Panchayats 6 Taluk Panchayats –CSS/CPS 3 Integrated Child Development Service 456 Chickmagalur	4.61	(+)0.03	4.64	3.97	(-)0.67
43	2235 Social Security and Welfare 2 Social Welfare 197 Assistance to Taluk Panchayats 6 Taluk Panchayats –CSS/CPS 3 Integrated Child Development Service 407 Mysore	8.25	(+)0.30	8.55	7.95	(-)0.60
44	2235 Social Security and Welfare 2 Social Welfare 197 Assistance to Taluk Panchayats 6 Taluk Panchayats –CSS/CPS 3 Integrated Child Development Service 420 Raichur	6.18	(+)0.04	6.22	5.66	(-)0.56

(1)	(2)	(3)	(4)	(5)	(6)	(7)
45	2235 Social Security and Welfare 2 Social Welfare 197 Assistance to Taluk Panchayats 6 Taluk Panchayats –CSS/CPS 3 Integrated Child Development Service 405 Shimoga	6.61	(+)0.25	6.86	6.31	(-)0.55
46	2235 Social Security and Welfare 2 Social Welfare 102 Child Welfare 101 Grants-in-Aid	2.12	(+)1.70	3.82	3.32	(-)0.50
47	2235 Social Security and Welfare 2 Social Welfare 197 Assistance to Taluk Panchayats 6 Taluk Panchayats –CSS/CPS 3 Integrated Child Development Service 406 Tumkur	12.06	(+)0.04	12.10	11.61	(-)0.49
48	2235 Social Security and Welfare 2 Social Welfare 197 Assistance to Taluk Panchayats 6 Taluk Panchayats –CSS/CPS 3 Integrated Child Development Service 413 Belgaum	16.05	(+)0.06	16.11	15.66	(-)0.45
49	2501 Special Programmes for Rural Development 1 Integrated Rural Development Programmes 198 Assistance to Grama Panchayats 6 Village Panchayats –CSS/CPS 1 Block Grants 403 Chitradurga	3.34	(+)0.57	3.91	3.50	(-)0.41
50	5465 Capital outlay on General Financial and Trading Institution 2 Investment in Bangalore International Airport Ltd (BIAL) through KSIIDC 3 KSIIDC –BIAP Cell 211 Investments	0.25	(+)0.33	0.58	0.25	(-)0.33
51	2501 Special Programmes for Rural Development 1 Integrated Rural Development Programmes 198 Assistance to Grama Panchayats					

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	6 Village Panchayats –CSS/CPS 1 Block Grants 463 Haveri	2.67	(+)1.06	3.73	3.40	(-)0.33
52	2235 Social Security and Welfare 2 Social Welfare 197 Assistance to Taluk Panchayats 6 Taluk Panchayats –CSS/CPS 3 Integrated Child Development Service 403 Chitradurga	5.88	(+)0.03	5.91	5.60	(-)0.31
53	2235 Social Security and Welfare 2 Social Welfare 197 Assistance to Taluk Panchayats 6 Taluk Panchayats –CSS/CPS 3 Integrated Child Development Service 417 Gulbarga	11.14	(+)1.25	12.39	12.09	(-)0.30
54	2235 Social Security and Welfare 2 Social Welfare 197 Assistance to Taluk Panchayats 6 Taluk Panchayats –CSS/CPS 3 Integrated Child Development Service 402 Bangalore (Rural)	7.75	(+)0.40	8.15	7.87	(-)0.28
55	2235 Social Security and Welfare 2 Social Welfare 197 Assistance to Taluk Panchayats 6 Taluk Panchayats –CSS/CPS 3 Integrated Child Development Service 415 Dharwar	4.15	(+)0.03	4.18	3.92	(-)0.26
56	2235 Social Security and Welfare 2 Social Welfare 197 Assistance to Taluk Panchayats 6 Taluk Panchayats –CSS/CPS 3 Integrated Child Development Service 463 Haveri	5.50	(+)0.04	5.54	5.29	(-)0.25
	Total	319.44	(+)125.90	445.33	402.39	(-)42.95
57	4702 Capital outlay on Minor Irrigation 101 Surface Water 1 Water Tanks –Construction of New Tanks, Pick ups etc					

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	2 Chief Engineer, Minor 436 Irrigation, Bangalore NABARD Works	31.08	(-)7.12	23.96	28.88	(+)4.92
58	2235 Social Security and Welfare 2 Social Welfare 103 Women's Welfare 99 Welfare programmes for Women 101 Grants-in-Aid	1.17	(-)0.50	0.67	1.12	(+)0.45
Total		32.25	(-)7.62	24.63	30.00	(+)5.37

Appendix 2.11

Defective re-appropriation orders (Reference: Para 2.6.2, Page 43)

(Rupees in crore)

SL. No.	Grant	Re-appropriation Order No. & Date	Amount included	Issuing authority	Reasons for rejection
1	1-Agriculture & Horticulture	AHD 43 HGM 2008 Dt.03.03.08	0.0015	Under Secretary to Government Horticulture Department	Form 22A not enclosed
2	1-Agriculture & Horticulture	JAE A/C-3/ANUDANA/07-08 DT.11.2.08	0.0100	Commissioner Watershed Development Department	Order and Statement not signed in ink statement does not tally
3	1-Agriculture & Horticulture	FD 308 BRS 2008 DT.29.03.08	35.0000	Under Secretary to Government FD(FR&BCC)	Non-availability of grants for reappropriation
4	3-Finance	DOT/BUD(2)/51/07-08 DT.4.1.08	0.0200	Director of Treasuries	Sanction for reappropriation not conveyed
5	4-Department of Personnel and Administrative Reforms	DPAR 07 PRB 2008 B'LORE dated 19.03.2008	0.0159	Secretary to the Government DPAR(Political) Bangalore	Reappropriation Statement in Form 22A has not been enclosed
6	4-Department of Personnel and Administrative Reforms	CASIUE 36 SALU 2008 19.03.08	0.0656	Secretary to the Government, DPAR (Service Rules-2) Bangalore	1. Sanction for reappropriation has not been communicated in the order. 2. Ink signed copy of the order CASUE 36 SALU 2008 forwarded to this office has not been received in this office.
7	5 - Home and Transport	Acct(6)15 Anudhana/msg 06-07 dt22.10.08	0.0200	O/o DGP & commentdent General, Home Guards & Director of Civil Defence No.1, AM Road B'lore 42	Reappropriation order is not self balanced and internal columns do not tally
8	5 - Home and Transport	HD11 PBL 2008 dt.11.02.2008	0.3600	Under Secretary to Government Home Department (Police Expenditure)	The administrative department of Government are empowered to sanction reappropriation not exceedingRs.50 lakh under one unit of appropriation
9	8-Forest, Ecology & Environment	FEE 24/ENG 2007 DT.25.01.08	0.0327	Under Secretary to Government, Forest, Ecology & Environment Department	Form 22A not balanced
10	8-Forest, Ecology & Environment	FEE/69/ENG/07 DT.3.03.2008	0.0850	Under Secretary to Government, Forest, Ecology & Environment Department	Form 22A not balanced
11	8-Forest, Ecology & Environment	FEE/33/ENG/2007 DT.14.03.2008	0.0965	Under Secretary to Government, Forest, Ecology & Environment Department	Form 22A not balanced
12	12-Information Tourism & Youth Services	VAPRA 10 PSF 2008 DT.14.03.08	0.1500	The Director, Information & Publicity, Infantry Road, B'lore - 7	Sanction for reappropriation not communicated in the order
13	12-Information Tourism & Youth Services	FTS/17/A/CTS/742 DT.	0.0100	The Director, Government Flying Training School, Jakkur Aerodrome, B'lore-64	Reappropriation statement not signed in ink and columns are not properly filled in

14	12-Information Tourism & Youth Services	FTS/7/a/cts/07- 08/774 dt.26.3.08	0.0100	The Director, Government Flying Training School, Jakkur Aerodrome, B'lore-64	Sanction for reappropriation not communicated in the order
15	14-Revenue	ACT 3/CR -09/07- 08 DT.16.05.07	0.0200	Comissioner Hindu religious and charitable Endowments, B'lore - 18	Reappropriation order issued before the approval of full budget by the State Legislature
16	14-Revenue	RD 189 Bhudasa 2007 dt.31.12.2007	0.0800	Secretary to Government Revenue department, M.S.Building B'lore-1	Sanction for reappropriation not intimated properly in the G.O.
17	14-Revenue	ACT/BUD/CR/12/0 7-08/DT. 7.03.08	0.0200	Regional Commissioner Mysore	Proper sanction not communicated in the order. Reappropriation statement KFC 22A not self balanced. Reasons for saving not intimated.
18	17-Education	LD/LEPAVI- 2/43/PRAVI/07-08 dt.17.01.08	0.0200	Director of Libraries	1. Want of Specific reasons. 2. Sanction for reappropriation not communicated
19	17-Education	FD 92 BRS 2008 B'lore dt.5.2.08	38.9827	Secretary to Government of Karnataka, Finance Dept. Vidhana Soudha, B'lore	Want of approval from Planning department & reappropriation order not received mentioned in the statement
20	17-Education	FD 299 BRS 2008 B'lore dt.5.2.08	6.0400	Secretary to Government of Karnataka, Finance Dept. Vidhana Soudha, B'lore	Want of approval from Planning department
21	17-Education	FD 69 BRS 2008 B'lore dt.5.2.08	4.3673	Secretary to Government of Karnataka, Finance Dept. Vidhana Soudha, B'lore	Want of approval from Planning department
22	18-Commerce and Industries	FD 132 BRS 2008 DT.25.02.08	72.0000	Finance Department	Involves reappropriation of funds from plan to non-plan heads of account
23	18-Commerce and Industries	KYJA1/ACCTS/H A 2/07/08 dt.14.12.2007	0.0200	Commissioner for Textiles Development and Director of Handloom Textiles	Reappropriation Statement is not self-balanced and not in prescribed form
24	19-Urban Development	TPLV(2)380/07 DT.19.12.07	0.0812	Director of Town Planning Department	1. Form NO.22A of KFC 2. Sanction for reappropriation has not been communicated to this office
25	20-Public Works	CA2419-424/07-08 DT.19.11.07	0.0125	Chief Architect	Reasons for increase have not been given in KFC 22A
26	21-Water Resources	PW 9 (a) FC 1/08 dt.31.1.2008	0.7919	Finance Department (PW Finance Cell)	Reappropriation is not permissible from one grant to another grant and between revenue and capital
27	21-Water Resources	JASAE/20 HPC 2008	0.1850	Finance Deperment (Exp)	Sanction order for reappropriation has not been communicated. It has not been signed in ink.
28	22-Health and Family Welfare	AKUKA 17 HPC 2008 dt.26.03.2008	0.9900	Secretary to the Government Health & Family Welfare Department B'lore	Reappropriation Statement in Form 22A signed in ink is not enclosed with the sanction order
29	23-Labour	ACT 2/BOD CR 26 A/07-08 DT.24.01.08	0.0195	Director of Labour	Already been appropriated

30	23-Labour	ACT 2/BOD CR 26 A/07-08 DT.27.12.07	0.0100	Director of Labour	Order not signed in ink
31	23-Labour	LD 100 ETI 08 B'LORE DT.26.03.08	0.1949	Director of Labour	Statement KFC 22A not self balanced. Specific reasons not furnished.
32	23-Labour	BUDGET/IV- 13/07-08 DT18.02.08	0.0200	Director of Labour	Statement KFC 22A not self balanced.
33	23-Labour	LD 34 LSV 08 B'lore dt.15.03.08	0.4500	Director of Labour	Sanction for reappropriation not communicated. Has already been reappropriated
34	25-Kannada & Culture	DAMST 1:591 REAPP 07-08 Mysore dt.7.3.08	0.0180	Director of Archaeology & Museums Mysore	Want of specific reasons, department limit exceeds, reappropriated twice to the same head
35	25-Kannada & Culture	KASAMVA 6 KARAGE 08 B'LORE DT.31.3.08	0.2351	Secretary to Government, K&C, B'lore	Statement not self-balanced, and of specific reasons not mentioned
36	25-Kannada & Culture	KAGASA 56 08-09 DT.12.06.08	0.0930	Chief Editor Karnataka Gazetteer B'lore	Reappropriation order not signed in ink and statement not tallied
37	26-Planning Statistics	PD 60 PSD 2007 DT.12.09.07	0.0125	Under Secretary to Government of Karnataka (1&2) Planning & Statistics Dept	Form 22A not in order
38	27-Law	FD 259 BRS 2007 DT.4.12.07	2.2500	Secretary to Govt of Karnataka FD(FR & BCC) Vidhana soudha B'lore -1.	Increase in plan expenditure, permission of Planning Dept not obtained
39	27-Law	FJA/BUD/2007 DT.24.11.07	0.0500	The Director of Karnataka Judicial Academy, Consent House, Crescent Road, B'lore	Sanction of reappropriation not communicated in the order
40	27-Law	FD 32 BRS 2008 DT.17.1.2008	2.2500	The Secretary to Government of Karnataka, FD(FR&BCC) Vidhana soudha, B'lore -1	Year shown as 2008-09 instead of 2007-08. Permission of Planning Commission not obtained for increase of plan expenditure.
41	27-Law	OE 44 PPE 2008 DT.20.2.08	0.1000	The Secretary to Government of Karnataka, Home Depat Law and order, COFEFOSA & Prosecutions V.S B'lore	Sanction of reappropriation not communicated in the order
42	27-Law	KJA 900/2008 DT.16.2.08	0.1100	The Director, Karnataka Judicial Academy, Crescent House, Crescent Road, B'lore - 1	Reappropriation statement is not self balanced
43	27-Law	DCM 14/CS- 1/355/07-08 DT.29.1.08	0.0200	The Director of Prosecutions & Govt. Litigations in Karnataka, KHB Complex, 6th Floor, Cauvery Bhavan, B'lore 9	Sanction order for reappropriation has not been communicated.
44	27-Law	OE 44 E 2008 DT.20.2.08	0.1000	The Secretary to Government of Karnataka, Home Department Law and order, COFEFOSA & Prosecutions V.S B'lore	Sanction order for reappropriation has not been communicated.
Total			165.4208		

Appendix 2.12
Errors in budgeting

(Reference: Paragraph 2.8, Page 44)

(Rupees in crore)

Sl. No.	Grant	Head of account	Amount involved	Error
1	01 –Agriculture and Horticulture	2015 –Elections –Preparation and Printing of Electoral Rolls –Parliamentary and Assembly constituencies –Travel Expenses	1.00	Provision (Supplementary) was to be made under Grant No.4
2		2405 –Fisheries -Assistance to Zilla Panchayat –CSS/CPS –FPA for Development of Inland Fish and Block Grants -Bangalore (Rural)	0.95	Provision (Supplementary) was to be made under Grant No.2
3		2406-Forestry and Wild Life –Forest – Assistance to Zilla Panchayats –Block Grants -Bangalore	0.02	Provision (Supplementary) was to be made under Grant No.8
4	07 - Rural Development and Panchayat Raj	2059 –Public Works –General – Assistance to Zilla Panchayat -ZP	0.69	Provision (Supplementary) was to be made under Grant No.20
5	9 –Co-operation	4225 –Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes –Welfare of Scheduled Castes –Investments in Public Sector and Other undertakings – Prime Credit through Self Help Groups (SHGs) - Investments	0.05	Provision was to be made under Grant No.10
6	16 -Housing	2216 – Housing –Assistance to Grama Panchayats –Grama Panchayats – Maintenance Grants –Bangalore (Rural)	0.18	Provision (Supplementary) was to be made under Grant No.7
7	16 -Housing	2217 –Urban Development -Slum Area Improvement -Assistance to Local Bodies and Corporation etc., -Slum Clearance Board -Integrated Housing and Slum Development Programme (IHSDP) - Subsidies	11.95	Provision (Supplementary) was to be made under Grant No.19
8	18 - Commerce and Industries	2851 -Village and Small Industries -Direction and Administration -Head quarters and other staff for Small Scale and Cottage Industries in Community Development in National Extension Services Blocks	0.02	Due to arithmetic error
9	20 – Public Works	2059 –Public Works	17.14	Provision (Supplementary) was to be made under Grant No.7
10	20 –Public Works	4711- Capital outlay on Flood control Projects -Flood Control -Civil Works -Other Flood control works -Haliyal works	0.0045	Provision (Supplementary) was to be made under Grant No.21
11	23 -Labour	4250 -Capital outlay on other social services -Labour -Construction of Karmika Bhavan - Construction	0.87	Provision (Supplementary) was to be made under Grant No.20
		Total	32.87	

Sl. No.	Grant	Head of account	Amount involved	Error
1	9- Co-operation	2425- Cooperation	233.63	According to correction slip No.620, the provision to be made under 2235 of Grant 10
2	17- Education	2202-General Education	230.00	According to correction slip No.583, new minor head to be opened to accommodate 'Sarva Shikshana Abhiyan'
3	20-Public Works	2216-Housing	51.91	According to correction slip No.535, the provision to be made under 2216-05-06-09
4	21-Water Resources	2701-01- Major and Medium Irrigation	35.25	According to correction slip No.508, the provision to be made under new major head 2700
5		2701-03 - Major and Medium Irrigation	4.62	According to correction slip No.509, the provision to be made under 2701-Medium Irrigation
6		2701-01-101 and 102 - Major and Medium Irrigation	44.72	According to correction slip No.510, the provision to be made under 2702-03
7		4701- Capital outlay on Major and Medium Irrigation	3,347.15	According to correction slip No.511, the provision to be made under 4700
8	4-Department of Personnel and Administrative Reforms	2014-Administration of Justice	0.50	To be classified as charged instead of voted
		Total	3,947.48	

Appendix 2.13

Flow of expenditure during the four quarters of 2007-08

(Reference: Paragraph 2.9, Page 44)

(Rupees in crore)

Sl. No.	Head of account	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total	March 2008	Percentage of expenditure in March 08 to total expenditure of 2007-08
1	2404	0.00	0.14	2.70	24.50	27.34	20.50	74.98
2	2506	0.42	0.40	0.66	2.05	3.53	1.59	44.91
3	2711	0.00	0.08	0.11	0.20	0.39	0.20	51.81
4	2810	0.05	0.04	0.05	3.36	3.50	2.89	82.47
5	2885	0.00	0.00	1.00	1.00	2.00	1.00	50.00
6	3452	2.33	4.57	7.58	32.73	47.21	29.64	62.78
7	4070	0.00	0.00	0.00	1.48	1.48	1.05	70.81
8	4217	7.74	83.00	98.15	91.29	280.18	91.29	32.58
9	4220	0.00	0.00	0.00	1.04	1.04	0.34	32.69
10	4225	3.57	11.03	22.51	164.14	201.25	105.36	52.35
11	4235	0.00	1.00	1.75	16.81	19.57	11.93	60.97
12	4402	0.00	0.00	0.00	3.97	3.97	3.04	76.56
13	4403	0.00	10.00	2.40	27.29	39.69	26.31	66.28
14	4852	-0.12	-21.00	24.82	69.99	73.68	24.99	33.92
15	4860	0.00	0.20	0.00	0.96	1.17	0.96	82.48
16	5051	0.44	1.30	1.71	3.03	6.49	2.68	41.39
17	5452	0.00	0.00	0.00	50.86	50.86	48.01	94.41

Appendix 2.14

Cases of New Service/New Instrument of Service (Reference: Paragraph 2.10, Page 44)

(Rupees in crore)

Sl. No.	Grant	Head of account	Budget Provision	Expenditure	Excess
(1)	(2)	(3)	(4)	(5)	(6)
1	7-Rural Development and Panchayat Raj	3054 Roads and Bridges 80 General 196 Assistance to Zilla Panchayats 1 Zilla Panchayats 01 Block Grants 405 Shimoga	3.01	14.32	11.31
2		2505 Rural Employment 60 Others 196 Assistance to Zilla Panchayats 6 Zilla Panchayats – CSS/CPS 04 State Employment Assurance Scheme (Nemmadi) 403 Chitradurga	0.80	3.99	3.19
3		2505 Rural Employment 60 Others 196 Assistance to Zilla Panchayats 6 Zilla Panchayats – CSS/CPS 04 State Employment Assurance Scheme (Nemmadi) 405 Shimoga	0.38	1.54	1.16
4		2505 Rural Employment 60 Others 196 Assistance to Zilla Panchayats 6 Zilla Panchayats – CSS/CPS 04 State Employment Assurance Scheme (Nemmadi) 408 Chikmagalur	0.40	1.63	1.23
5		2505 Rural Employment 60 Others 196 Assistance to Zilla Panchayats 6 Zilla Panchayats – CSS/CPS 04 State Employment Assurance Scheme (Nemmadi) 410 Hassan	0.63	2.57	1.94
6		2505 Rural Employment 60 Others 196 Assistance to Zilla Panchayats 6 Zilla Panchayats – CSS/CPS 04 State Employment Assurance Scheme (Nemmadi) 411 Kodagu	0.38	1.26	0.88
7		2505 Rural Employment 60 Others 196 Assistance to Zilla Panchayats 6 Zilla Panchayats – CSS/CPS 04 State Employment Assurance Scheme (Nemmadi) 413 Belgaum	0.69	2.79	2.10

(1)	(2)	(3)	(4)	(5)	(6)
8		2505 Rural Employment 60 Others 196 Assistance to Zilla Panchayats 6 Zilla Panchayats – CSS/CPS 04 State Employment Assurance Scheme (Nemmadi) 417 Gulbarga	1.29	2.69	1.40
9		2505 Rural Employment 60 Others 196 Assistance to Zilla Panchayats 6 Zilla Panchayats – CSS/CPS 04 State Employment Assurance Scheme (Nemmadi) 418 Bellary	0.54	2.01	1.47
10		2505 Rural Employment 60 Other Programmes 196 Assistance to Zilla Panchayats 6 Zilla Panchayats – CSS/CPS 04 State Employment Assurance Scheme (Nemmadi) 419 Bidar	0.65	3.26	2.61
11		2505 Rural Employment 60 Others 196 Assistance to Zilla Panchayats 6 Zilla Panchayats – CSS/CPS 04 State Employment Assurance Scheme (Nemmadi) 420 Raichur	0.64	2.56	1.92
12		2505 Rural Employment 60 Others 196 Assistance to Zilla Panchayats 6 Zilla Panchayats – CSS/CPS 04 State Employment Assurance Scheme (Nemmadi) 451 Davanagere	0.79	2.91	2.12
13	20 –Public Works	4250 Capital Outlay on Other Social Services 201 Labour 04 Construction of Karmika Bhavan	0.38	2.01	1.63
14	22 –Health and Family Welfare	2210 Medical and Public Health 01 Urban Health Services – Allopathy 110 Hospitals and Dispensaries 2 Major Hospitals 83 Upgrading Health Facility in Karnataka Ph 99	--	1.68	1.68
15		6210 Loans for Medical and Public Health 01 Urban Health 800 Other Loans 81 Upgrading Health Facility in Karnataka	--	3.91	3.91
		Total	10.58	49.13	38.55

Appendix 2.15
Expenditure without budget provision
(Reference: Paragraph 2.11, Page 44)

(Rupees in crore)

Sl. No.	Grant	Head of account		Amount
1	2	3		4
01	7-Rural Development and Panchayat Raj	2215 01 102 7	Water Supply and Sanitation Water Supply Rural Water Supply Programmes Schemes with Bi-lateral assistance -Integrated Rural Water Supply and Environmental Sanitation Project –Phase-II Danida Assisted -165 IDP –Other Expenses	0.79
02	8 –Forest, Ecology and Environment	6405 101 81	Loans for Forestry and Wild life Forest Conservation Development and Regeneration Karnataka Sustainable Forest Management and Bio-Conservation Project-IDP 163	0.06
03	10 –Social Welfare	4225 01 190 03	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes Welfare of Scheduled Castes Investments in Public Sector and Other Undertakings Micro credit through Self Help Groups (SHG's) –Investments	0.92
04	12 – Information, Tourism and Youth Services	2204 800 12	Sports and Youth Services Other Expenditure Financial Assistance to Sports persons and Wrestlers in indigent circumstances -Pension and Retirement benefit	0.02
05	19 –Urban Development	3604 191 04 2 80	Compensation and Assignments to Local Bodies and Panchyat Raj Institutions Assistance to Municipal Corporations Bruhat Bangalore Mahanagara Palike Karnataka Urban Development Coastal Management –General Expenses	0.08
06		6217 60 191 3 80 395	Loans for Urban Development Other Urban Development Schemes Loans to Local Bodies and Corporations etc., Loans to trust Boards for information of layouts / extensions Karnataka Infrastructure Project Loans to PSUs and Local Bodies	0.18
07		6217 60 191 3 6 01	Loans for Urban Development Other Urban Development Schemes Loans to Local Bodies and Corporations etc., Loans to trust Boards for information of layouts / extensions BMP Karnataka Debt Relief	0.05

Sl. No.	Grant	Head of account		Amount
08	22 –Health and Family Welfare	2210 01 110 2 83	Medical and Public Health Urban Health Services –Allopathy Hospitals and Dispensaries Major Hospitals Upgrading Health Facility in Karnataka Ph 99	1.68♦
09		6210 01 800 81	Loans for Medical and Public Health Urban Health Services Other Loans Upgrading Health Facility in Karnataka	3.91
10	29 –Debt Servicing	2049 04 101 02	Interest payments Interest on loans and advances from Central Government Interest on loans for State Plan Schemes Back to Back external loans	8.89
	Total			16.58

♦ Represents payment of additional Central assistance for externally aided projects. The debits has been booked under the service head as per GO.No.FD 31 BGL 2008 (3) Bangalore dated 31.03.2008

Appendix 2.16

Sanctions from Contingency Fund not fully utilised

(Reference: Paragraph 2.12, Page 45)

(Rs. in crore)

Sl.No.	Head of account	Sanction No. and Date	Amount		Per cent
			Sanctioned	Drawn	
1	2053 –District Administration	FD 20 BCF 2007 Dt 01.01.2008	0.50	0.06	12
2	2203 – Technical Education	FD 15 BCF 2007 Dt 20.09.2007	4..00	3.06	77
3	2210 -Medical	FD 17 BCF 2007 Dt 29.11.2007	0.60	0.40	67
4	2702 – Minor Irrigation	FD 14 BCF2007 Dt.12.09.2007	0.28	0.22	79

Appendix 3.1
(Reference: Paragraph 3.1.4, Page 51)
List of test-checked ULBs

SI No	District	Name of the ULB
1	Hassan	CMC, Hassan
2	Hassan	TMC, Channarayapatna
3	Hassan	TMC, Sakaleshpur
4	Hassan	TMC, Belur
5	Hassan	TMC, Holenarasipura
6	Davanagere	CC, Davanagere
7	Davanagere	CMC, Harihara
8	Davanagere	TP, Honnali
9	Davanagere	TMC, Harapanahalli
10	Davanagere	TP, Channagiri
11	Belgaum	CC, Belgaum
12	Belgaum	TMC, Bailahongala
13	Belgaum	TMC, Chikkodi
14	Belgaum	TMC, Athani
15	Belgaum	TMC, Sankeshwar
16	Belgaum	CMC, Gokak
17	Belgaum	CMC, Nippani
18	Bagalkot	CMC, Bagalkot
19	Bagalkot	CMC, Ilkal
20	Bagalkot	TMC, Mudhol
21	Bagalkot	CMC, Jamkhandi
22	Bagalkot	CMC, Rabkavi-Banhatti
23	Bellary	CC, Bellary
24	Bellary	TMC, Sandur
25	Bellary	TMC, Kampli
26	Bellary	CMC, Hospet
27	Bellary	TMC, Siruguppa
28	Gulbarga	CC, Gulbarga
29	Gulbarga	CMC, Yadgir
30	Gulbarga	CMC, Shahabad
31	Gulbarga	TMC, Shahapur
32	Gulbarga	TMC, Sedam
33	Uttara Kannada	CMC, Karwar
34	Uttara Kannada	TMC, Bhatkal
35	Uttara Kannada	TMC, Kumta
36	Uttara Kannada	TP, Haliyal
37	Uttara Kannada	TP, Ankola
38	Uttara Kannada	TP, Honnavar
39	Uttara Kannada	CMC, Dandeli

Sl No	District	Name of the ULB
40	Uttara Kannada	CMC, Sirsi
41	Uttara Kannada	TP, Siddapur
42	Mysore	CC, Mysore
43	Mysore	TMC, KR Nagar
44	Mysore	TMC, Hunsur
45	Mysore	TMC, Nanjangud
46	Mysore	TP, HD Kote
47	Udupi	CMC, Udupi
48	Bangalore	BBMP, Bangalore
49	Dharwad	CC, Hubli-Dharwad
50	Dakhina Kannada	CC, Mangalore

Appendix 3.2**(Reference: Paragraph 3.1.7.3, Page 54)****List of ULBs which did not conduct awareness programme**

Sl.No.	District	Name of the ULB
1	Hassan	TMC, Channarayapatna
2	Hassan	TMC, Sakaleshpur
3	Hassan	TMC, Belur
4	Hassan	TMC, Holenarasipura
5	Davanagere	TP, Honnali
6	Davanagere	TMC, Harapanahalli
7	Davanagere	TP, Channagiri
8	Bellary	TMC, Sandur
9	Gulbarga	CMC, Yadgir
10	Uttara Kannada	TMC, Kumta
11	Uttara Kannada	TP, Haliyal
12	Uttara Kannada	TP, Siddapur
13	Mysore	TMC, KR Nagar
14	Mysore	TMC, Nanjangud
15	Mysore	TP, HD Kote

Appendix 3.3

(Reference: Paragraph 3.1.7.4, Page 54)

List of ULBs in which subsidy remained undistributed to SHGs

Sl.No.	TMC/CMC	Funds released by DMA (In rupees)
1	TMC, Bailahongala	2,56,000
2	TMC, Chikkodi	1,39,250
3	TMC, Athani	2,47,500
4	CMC, Bagalkot	25,03,600
5	CMC, Rabakavi-Banahatti	4,43,000
6	TMC, Kampli	1,04,000
7	CMC, Yadgir	4,77,250
8	CMC, Shahabad	2,64,000
9	TMC, Shahapur	1,07,000
10	TP, Ankola	1,90,750
11	TMC, KR Nagar	91,000
12	TMC, Nanjangud	1,84,000
	Total	50,07,350

Appendix 3.4
(Reference: Paragraph 3.1.7.5, Page 55)
List of ULBs which did not utilise any amount given for tools and equipment

Sl No	District	Name of the ULB	Releases (Rupees in lakh)
1	Hassan	TMC, Channarayapatna	17.50
2	Hassan	TMC, Sakaleshpur	24.00
3	Hassan	TMC, Belur	15.00
4	Davanagere	TP, Honnali	12.00
5	Davanagere	TMC, Harapanahalli	20.00
6	Davanagere	TP, Channagiri	10.00
7	Belgaum	TMC, Chikkodi	29.00
8	Belgaum	TMC, Athani	34.00
9	Belgaum	TMC, Sankeshwar	29.00
10	Bagalkot	CMC, Ilkal	40.00
11	Bagalkot	TMC, Mudhol	35.04
12	Bagalkot	CMC, Jamkhandi	44.00
13	Bellary	TMC, Sandur	18.00
14	Bellary	TMC, Kampli	34.40
15	Bellary	TMC, Siruguppa	35.10
16	Gulbarga	CC, Gulbarga	219.14
17	Uttara Kannada	TMC, Bhatkal	4.52
18	Uttara Kannada	TMC, Kumta	14.00
19	Uttara Kannada	TP, Haliyal	10.00
20	Uttara Kannada	TP, Ankola	1.91
21	Uttara Kannada	TP, Honnavar	10.00
22	Uttara Kannada	TP, Siddapur	10.00
23	Mysore	CC, Mysore	403.00
24	Mysore	TMC, KR Nagar	15.00
25	Mysore	TMC, Hunsur	34.00
26	Mysore	TMC, Nanjangud	39.00
27	Mysore	TP, HD Kote	10.00
Total			1,167.61

Appendix 3.5
(Reference: Paragraph 3.1.7.5, Page 55)
List of ULBs which did not supply safety gears to sanitary workers

SI No	District	Name of the ULB
1	Hassan	CMC, Hassan
2	Hassan	TMC, Channarayapatna
3	Hassan	TMC, Sakaleshpur
4	Davanagere	TP, Honnali
5	Davanagere	TMC, Harapanahalli
6	Belgaum	TMC, Chikkodi
7	Belgaum	CMC, Gokak
8	Bellary	CC, Bellary
9	Bellary	TMC, Sandur
10	Bellary	TMC, Kampli
11	Bellary	CMC, Hospet
12	Bellary	TMC, Siruguppa
13	Gulbarga	CMC, Yadgir
14	Gulbarga	TMC, Sedam
15	Uttara Kannada	CMC, Bhatkal
16	Mysore	TP, HD Kote

Appendix 3.6
(Reference: Paragraph 3.1.7.7, Page 56)
List of test-checked ULBs owning the landfill sites but not using them

SI No	District	Name of the ULB
1	Hassan	CMC, Hassan
2	Davanagere	TP, Honnali
3	Belgaum	CMC, Gokak
4	Bagalkot	CMC, Bagalkot
5	Bagalkot	CMC, Ilkal
6	Bagalkot	CMC, Jamkhandi
7	Bagalkot	CMC, Rabkavi-Banhatti
8	Bellary	CC, Bellary
9	Bellary	CMC, Hospet
10	Gulbarga	CC, Gulbarga
11	Gulbarga	CMC, Yadgir
12	Gulbarga	TMC, Shahapur
13	Gulbarga	TMC, Sedam
14	Uttara Kannada	TMC, Bhatkal
15	Uttara Kannada	CMC, Sirsi
16	Mysore	TP, HD Kote
17	Udupi	CMC, Udupi
18	Dharwad	CC, Hubli-Dharwad

Appendix 3.7
(Reference: Paragraph 3.1.8.2, Page 58)
HCEs running without valid authorisation

Sl.No.	District	Name of the Hospital	Govt/Private
1	Hassan	Crawford Govt Hospital, Sakaleshpur	Govt
2	Bangalore	Veterinary College, Hebbal	Govt
3	Belgaum	Govt General Hospital, Chikodi	Govt
4	Belgaum	Dr. Mohan B, Gokak	Private
5	Belgaum	Akshay Diagnostic Lab, Sankeshwar	Private
6	Belgaum	Sandesh Pathology Lab, Sankeshwar	Private
7	Belgaum	Syrian Hospital, Sankeshwar	Private
8	Belgaum	Harihar's Clinic Lab, sankeshwar	Private
9	Belgaum	Sankeshwar Dia Lab, Sankeshwar	Private
10	Belgaum	KURBET's Medical Lab, Sankeshwar	Private
11	Belgaum	Shri Gurudutt Clinic, Sankeshwar	Private
12	Belgaum	Manasi Hospital, Sankeshwar	Private
13	Belgaum	Shri Matha Sushrushalaya, Sankeshwar	Private
14	Belgaum	Rukmini Hospital & Maternity Home, Sankeshwar	Private
15	Belgaum	Banashankari Fracture Accident & Dental Hospital, Sankeshwar	Private
16	Belgaum	Geetha Nursing Home, Nippani	Private
17	Belgaum	Viswas Hospital, Nippani	Private
18	Belgaum	Tilve General Hospital, Nippani	Private
19	Belgaum	Sadhana Hospital, Nippani	Private
20	Belgaum	Dr.Py.Kulkarni, Nippani	Private
21	Bagalkot	Kerudi Hospital, Bagalkot	Private
22	Bagalkot	Shanti Children Hospital, Bagalkot	Private
23	Bagalkot	Dandin Hospital, Bagalkot	Private
24	Bagalkot	Daddenavar Hospital & Research Centre, Bagalkot	Private
25	Bagalkot	Kubsad Hospital, Mudhol	Private
26	Bagalkot	Sri Sai Arthopaedic & Trauma Centre, Mudhol	Private
27	Bagalkot	Ramana Gouda Hospital, Mudhol	Private
28	Bagalkot	Talathi Hospital, Mudhol	Private
29	Bagalkot	Kiran Clinic, Mudhol	Private
30	Bagalkot	Dr.M.B. Bakshi Clinic, Mudhol	Private
31	Bagalkot	Kadambari Maternity & Nursing Home, Mudhol	Private
32	Bagalkot	Dhanvantari Nursing Home, Mudhol	Private
33	Bagalkot	Shri Sai Hospital, Mudhol	Private
34	Bagalkot	Sri Daneshwari Hospital, Mudhol	Private
35	Bagalkot	Naiak Nursing Home, Mudhol	Private
36	Bagalkot	Sanjeevini Children Hospital, Mudhol	Private

Sl.No.	District	Name of the Hospital	Govt/Private
37	Bagalkot	Chetana Hospital, Mudhol	Private
38	Bagalkot	Daddi Hospital, Jamkhandi	Private
39	Bagalkot	Yashoda Krishna Hospital, Rabkavi	Private
40	Bagalkot	Tamboli Poly Clinic, Banhatti	Private
41	Bagalkot	Ashakiran Maternity Home, Banhatti	Private
42	Mysore	Govt. Veterinary Hospital, Mysore	Govt
43	Mysore	St. Marys Community health centre, HD Kote	Private
44	Mysore	Bahusar Nursing Home, Hunsur	Private
45	Uttar Kannada	Shree Arya Nursing Home, Karwar	Private
46	Uttar Kannada	Ramleela Hospital, Kumta	Private
47	Uttar Kannada	Nishath Nursing Home, Bhatkal	Private
48	Belgaum	Govt. General Hospital, Gokak	Govt
49	Belgaum	Navajeevan Maternity & Nursing Home, Gokak	Private
50	Belgaum	Maldar Hospital, Sankeshwar	Private
51	Uttar Kannada	Gurukripa Nursing Home, Karwar	Private
52	Dharwad	Vivekananda General Hospital	Private

Appendix 3.8
(Reference: Paragraph 3.1.8.3, Page 59)
Disposal of BMW by Government Hospital endangering Public Health

Sl.No.	Place	Hospital
1	Hassan	General Hospital, Belur
2	Hassan	General Hospital, Channarayapatna
3	Hassan	Crawford Government Hospital, Sakaleshpur
4	Hassan	General Hospital, Holenarasipura
5	Davanagere	General Hospital, Harapanahalli
6	Davanagere	Chigateri District Hospital, Davanagere
7	Davanagere	First Grade General Hospital, Channagiri
8	Bagalkot	K.E.M. General Hospital, Mudhol
9	Bagalkot	Community Health Center, Banahatti
10	Bellary	Taluk General Hospital, Kampli
11	Bellary	General Hospital, Siruguppa
12	Uttara Kannada	General Hospital, Dandeli
13	Mysore	Taluk General Hospital, H.D. Kote
14	Bangalore	Vanivilas Hospital, Bangalore
15	Bangalore	General Hospital, Jayanagar

Appendix 3.9

(Reference: Paragraph: 3.3.9.1, Page 78)

Delay in acquisition of land

Name of the Division/ Name of LIS	Audit observations
Bellary/ Thambrahally (N)	Work was taken up in 2000 but proposal for acquiring 12.02 <i>acres</i> of land for construction of canals was submitted in June 2006 and required lands were not yet acquired. Due to non-formation of canals, no <i>atchkat</i> could be irrigated despite completion of civil and mechanical works at a cost of Rs. 69.02 lakh. Work not completed.
Belgaum/ Salamwadi	The LIS proposed (July 1985) for taking up as departmental work could not be executed due to non acquisition of land. Modified revised estimate was prepared (2006) for Rs. 219.51 lakh which was not yet sanctioned (March 2008). An expenditure of Rs. 97.13 lakh was incurred (Dec 2007). Work is in progress.
Bijapur/ Chiknasabi	Though acquisition of forest land and private land was involved, proposals for acquisition of private land (spread over various stretches) were submitted on piece meal basis. Approval for diversion of forest land was accorded by the Forest Department in 1998. The department is yet to acquire the required land for completion of work. Expenditure incurred : Rs. 2.90 crore.
Gulbarga/ Chatnally	The expenditure of Rs. 38.51 lakh was rendered wasteful due to non-acquisition of land for the distribution system of the LIS. Work is not yet completed.
Mysore/ Medini	The civil works taken up during 1995 were stopped (1998) after incurring an expenditure of Rs. 52.48 lakh due to land litigation. Thus, the entire amount spent on the LIS remained unfruitful for over 10 years. Work not completed.
Total expenditure ; Rs. 5.47 crore.	

Appendix 3.10
(Reference: Paragraph: 3.3.9.2, Page 78)
Defective execution of works/deficiency in check measurements

Name of the Division/ Name of LIS	Audit observations
Bijapur/ Chiknasabi	Principal Secretary to Govt, WRD (MI) during inspection (July 2002) observed that the quality of the protection wall constructed alongside the canal was substandard and directed the department to remove the defective wall and reconstruct the same at the risk and cost of the contractor. Defective works like, leakages in rising main due to its improper connection to the delivery chamber and locating the bed level of the canals at 3M above the bed level of cistern were also observed. The department replied (August 2008) that the cost of rectification works would be recovered from the original contractor.
Dharwad/ Vasan	The LIS estimated to cost Rs. 52 lakh taken up for irrigating an <i>atchkat</i> of 347 ha was completed (April 2002) at a cost of Rs. 1.43 crore. However, the LIS was not made functional up to 2004 due to leakage in rising main pipes. Rejuvenation works were taken up (2004-05) under EFC grants at a cost of Rs. 15 lakh. However, no <i>atchkat</i> was irrigated during 2005-06 whereas an <i>atchkat</i> of only 15 ha (4%) was irrigated during 2006-07. The reasons for shortfall were attributed to no demand for water.
Bellary/ Thambrahally (N)	The work of formation of canal embankment was included both in the estimate and Schedule 'B' of the agreement without the alignment of the canal being approved by the competent authority. Further, the Executive Engineer reported (May 2005 and January 2006) that the embankment was executed in parallel to ground profile instead of providing the same in the valley portion and it was executed unnecessarily in some places/constructed at places where it was not necessary. Further, the excavated stuff was found used for embankment though material from borrow areas was required to be used for the embankment as per specification. The work was not completed (August 2008).
Bellary/ Thambrahally	The LIS taken up for irrigating an area of 498 ha at an estimated cost of Rs. 98 lakh (1993-94) was finally completed (June 2000) at a cost of Rs. 1.96 crore. However, no area could be irrigated even after completion of work due to leakage in rising main. The Scheme continued to be defunct despite it was taken up (2003-04) for rejuvenation under EFC grants by taking up repairs to rising main and motors at a cost of Rs. 16 lakh. Proposal for relaying of rising main for the entire length at a cost of Rs. 50 lakh was made (2007-08). The Vigilance Cell in its investigation report attributed (August 2005) that the execution of work was not according to specifications and measurements recorded in the MB were not verified and check-measured.
Bellary/ Badanahatti	The LIS was completed (July 2005) at a cost of Rs. 1.56 crore. During trial run (July 2005), leakages were noticed in the rising main. The Vigilance cell of the department noticed defects in execution <i>viz.</i> , non fixing of required protective valves, embankment works, concrete block, non-execution of approach roads, non-providing of gravel backing <i>etc.</i> Further, excess payment due to recording excess measurements for rising main was also noticed which worked out to Rs. 22.15 lakh but the same was not recovered from the concerned.

Name of the Division/ Name of LIS	Audit observations
Hassan/ Ankavally	The LIS was completed (1995) at a cost of Rs. 19.53 lakh. However, heavy leakages were noticed in the rising main during trial run (April 1995). The special vigilance cell after spot inspection (June 1995) reported improper execution of collar joint work and non-using of specified pipes. Rectification works were taken up as per instructions of the secretary (November 1997). Since the existing pipes were not in usable condition, SE instructed (August 1999) for providing the entire length with PSC pipes. Revised estimate for Rs. 29.50 lakh submitted (October 2003) to Government is not yet approved (March 2008).
Bellary/ Jawuku	The Vigilance cell of the department noticed (February 2006) that payment of Rs. 7.25 lakh was made for formation of approach road and desilting works without the works being actually carried out.
Belgaum/ Mallikwad	The LIS taken up (April 1998) for irrigating an <i>atchkat</i> of 121 ha was completed (February 2004) at a cost of Rs. 2.33 crore. In addition, leakages in jackwell occurred (2007) due to which the machineries have been dismantled and kept separately. Reasons for leakages had not been investigated.

Appendix 3.11
(Reference: Paragraph: 3.3.9.3, Page 78)
Non -synchronisation of different components of work

Name of the Division/ Name of LIS	Components of work not synchronised	Value of work done (Rs. in lakh)
Bellary/ Thambrahally	Supply of machinery completed in 2002 but power supply sought for from KEB in 2006 is not yet provided.	69.02
Belgaum/ Salamwadi	Civil work was completed (May 2004) at a cost of Rs. 26.94 lakh (June 2006) and pumping machineries were supplied at a cost of Rs. 28.71 lakh (March 2004) but erection and commissioning was yet to be done. Power supply from KPTCL was not obtained (March 2008).	97.12
Kushtagi/ Daddal	Civil works were almost completed whereas the works relating to supply and erection of machineries was pending (March 2008).	557.51
Bellary/ Pattanasera	Civil works entrusted in 1999-2000 are not yet completed whereas the work of supply of machineries was completed in 2003.	19.71
Bellary/ Guttiganur	Pumping machinery had been erected but Canal and CD works were pending execution (March 2008).	112.30
Dharwad/ Thanagundi	Civil & mechanical works completed in 2003. Work of providing power supply was taken up in November 2007. Work had not been completed (March 2008).	98.82
	Total Expenditure	Rs. 954.48

Appendix 3. 12
(Reference: Paragraph: 3.3.10.2, Page 80)
Change in scope of work due to defective designs

(Amount: Rupees in crore)

Name of the Division/ Name of LIS	Estimated cost/Revised estimated cost	Designed atchkat in ha	Actual expenditure	Audit observations
Dharwad/ Motitalab	1.61 / 4.16	NA	4.85	Changing over to PSC pipes after entrustment of work resulted in escalation in the cost of work (BC Ratio: 0.07). The work is yet to be completed (2008). The departmental enquiry was ordered (April 2003) against officers for faulty preparation of the estimate. Outcome of the enquiry is awaited.
Dharwad/ Agasanamatti	2.55 / 3.70	403	3.40	Change in alignment of canal was approved (December 2002) by CE stating that additional atchkat of 200 acres could be achieved by effecting such change (original 2.37 km / revised 2.3 km). This necessitated change in design of pumps/ increase in width and height of canal/formation of embankment/ executing additional CD works, repairs/ replacements of jackwell and pumping machineries of 1st stage as extra items of work constituting changes in violation of guidelines/instructions .
Kushtagi/ Huda	1.00 / 4.00	405	4.00	The intake well, intake channel, jackwell, rising main and pumping machineries were originally provided for 1st and 2nd lifts separately. However, after entrustment of work, the above components were provided for single lift only. Changing of pressure pipes to PSC pipes/ change of strata classification while laying rising main pipes necessitating execution of extra/ additional items of work and consequent escalation in the cost of work.
Kushtagi/ Daddal	4.85 / 8.48	1417	5.58	Essential items of work such as canals for upper and lower cisterns, air relief valves, CD works, etc., were not provided in the original estimate. Changes observed in classification of strata during excavation for open intake channel and jackwell necessitated execution of extra items of work. Additional items of work such as RCC lining for open intake channel, bell mouth approach, change of intake control structure from UCR masonry to RCC, providing brick masonry for jackwell, etc., were also executed indicating deficiency in survey and investigation.
Kushtagi/ Pothnal	1.00 / 2.60	645	2.57	Extra items and extra quantities of work were executed as per site conditions indicating estimates were prepared with insufficient data / survey work. Though the scheme was commissioned during 2001-02, no atchkat was irrigated except an atchkat of 52 ha (against designed ha) during 2005-06.

Name of the Division/ Name of LIS	Estimated cost/Revised estimated cost	Designed <i>atchkat</i> in ha	Actual expenditure	Audit observations
Kushtagi/ Anakanal Upanal	0.30 / 1.35	161	0.30	During execution of work, CE instructed (May 2002) to provide open channel in lieu of intake pipeline originally designed to avoid siltation of pipes since the same was coming under the backwaters of a Dam. It was also instructed to excavate intake channel for an extra length (from 510M to 720M). The above changes in the scope of the work resulted in execution of extra items/ excess quantities indicating defective designs.
Belgaum/ Manakapur Kasanal	1.20 / 2.36	283	2.22	The LIS was taken up (April 2000) and completed (2004). An <i>atchkat</i> of only 26 and 16 ha was irrigated during 2004-05 and 2006-07 respectively whereas no <i>atchkat</i> was irrigated during 2005-06 and 2007-08. Audit scrutiny revealed that SE issued (May 2001) instructions to lay the rising main pipes 1M below the ground level and also to provide murrum bedding wherever the rising main runs in BC soil. Further, CE instructed (July 2003) to provide concrete wall in lieu of intake well and provide intake pipes since construction of intake well was not possible due to continuous flow of water. Consequent execution of additional items/ extra quantities after entrustment of work rendered escalation in the cost of work.
Belgaum/ Borgaon Donewadi	1.50 / 1.74	242	1.74	The LIS taken up (April 2000) was completed (2004). Audit scrutiny revealed that the quantum of (canal network) work executed (excavation/ embankment /no. of cross drainages) was less when compared to the estimated quantity. Consequently, irrigation benefit to the <i>atchkat</i> (70%) was deprived during the past 4 years.
Bellary/ Guttiganur	1.12 / 1.89	624	1.12	During execution, the designs of pump house and intake well were modified rendering execution of additional / extra quantities of work and consequent escalation in the cost of the work.
Total	Rs. 15.13/ 30.28		25.78	

Appendix 3.13
(Reference: Paragraph 3.4.1, Page 87)

Details of agricultural loan and interest waiver/subsidy schemes implemented during 2004-07

	Scheme 1 (One time waiver of outstanding dues)	Scheme 2 (Interest and penal interest waiver)	Scheme 3 (Interest subsidy at 6 per cent and 4 per cent)	Scheme 4 (Loan waiver scheme of 2007)		
				GO 50 dated 16.4.2007	GO 64 dated 16.4.2007	GO 65 dated 16.4.2007
Highlights	Government of Karnataka vide GO No. CMW 109 CLS 2004 dated 4.3.2005 introduced the scheme of waiver of outstanding dues (Principal and interest) of the farmers who had availed agricultural term loans (medium-term and long term) from the co-operative credit institutions (PACS/DCC Banks/PCARD Banks/KSCARD Bank and KSC Apex Bank) and who have paid as interest, as on 31.3.2004, amounts in excess of the principal amount borrowed by them.	Government of Karnataka introduced the scheme of waiver of interest and penal interest vide GO No. CO 85 CLS 2005 dated 27.4.2005. As per this GO, interest and penal interest outstanding as on 31.3.2005 shall be waived off in respect of such of those farmers who have availed short-term, medium-term (MT), medium-term conversion and long term (LT) loans from Co-operative Credit Institutions provided the outstanding principal amount as on 31.3.2004 shall be repaid in full during the period 1.4.2005 to 30.6.2005 together with interest from 1.4.2005 till the date of repayment. This was however, modified subsequently from 1.3.2005 to 31.5.2006 vide various orders. The Government also decided to reimburse the interest for the period 1.3.2005 to 31.5.2006 and in cases where the farmers had already paid the interest and penal interest, they were also eligible for the benefit of waiver. However, the same would be deposited in the treasury and would be paid to the farmers after three years together with interest at 4 per cent per annum.	The scheme of extending loans to farmers at 6 per cent interest was introduced vide GO No. CMW 107 CLS 2004 dated 10.12.2004 wherein Government undertook to reimburse the difference between lending rate and subsidised rate for all those loans availed after 1.4.2004. From 1.4.2006, Government introduced the scheme of lending loans at 4 per cent interest subsidising the difference to Co-operative credit institutions.	Government of Karnataka vide GO No. CO 50 CLS 2007 dated 16.4.2007 and 15.5.2007 introduced the scheme of loan waiver, wherein all those who have availed loan after 1.1.06 and kept outstanding as on 31.12.06 would be eligible for waiver of loan upto Rs. 25,000 with interest till date of repayment on loans. The last date for repayment of loans was 31.5.2007.	Government of Karnataka vide GO No. CO 64 CLS 2007 dated 16.4.2007 and 15.5.2007 introduced the scheme of waiver of interest wherein the interest for the current year shall be waived off in such of those cases where the farmers shall repay the MT & LT instalments due for the year on or before 31.5.2007.	Government of Karnataka vide GO No. CO 65 CLS 2007 dated 16.4.2007 and 15.5.2007 decided to waive off the outstanding interest and penal interest in respect of those farmers who shall repay the overdue principal amount outstanding as on 31.12.2006 before 31.5.2007.

	Scheme 1 (One time waiver of outstanding dues)	Scheme 2 (Interest and penal interest waiver)	Scheme 3 (Interest subsidy at 6 <i>per cent</i> and 4 <i>per cent</i>)	Scheme 4 (Loan waiver scheme of 2007)		
				GO 50 dated 16.4.2007	GO 64 dated 16.4.2007	GO 65 dated 16.4.2007
Purpose of loan	For agriculture and agriculture related purposes.					
Period of loan taken	Loans outstanding as on 31.3.2004.	Loans outstanding as on 31.3.2004	1.4.2004 to 31.3.2006 (6 <i>per cent</i>) and 1.4.2006 and onwards (4 <i>per cent</i>)	1.1.2006 to 31.12.2006	1.1.2006 to 31.12.2006	Loans outstanding as on 31.12.2006
Repayment schedule	Not applicable as all farmers who have paid interest as on 31.3.2004 amounts in excess of the principal amount borrowed by them are eligible	Principal outstanding as on 31.3.2004 to be repaid before 31.5.2006	Not applicable	Not applicable for cases of borrowings less than Rs. 25,000/-. In respect of borrowings more than Rs. 25,000/-, the loan in excess of Rs. 25,000/- to be repaid by 31.5.2007	Principal instalments for the year 2006-07 to be paid by 31.5.2007	Principal outstanding as on 31.12.2006 to be repaid before 31.5.2007.
Total claims preferred	Rs. 65.85 crore	Rs. 1,160.48 crore	Rs. 354.25 crore	Rs. 1,862.39 crore (for all the three schemes put together)		
Amount released/ Expenditure incurred till date	Rs. 49 crore	Rs. 1,160.48 crore	Rs. 354.13 crore	Rs. 1,739.88 crore		
Balance claims pending	Rs. 16.85 crore	Nil	Rs. 0.12 crore	Rs. 122.51 crore		
Value of ineligible claims	Rs. 8.86 crore	Rs. 87.82 crore	Rs. 1.67 crore	Rs. 63.83 crore		
Para No. of the Report	3.4.3.2	3.4.3.3	3.4.3.1	3.4.3.4 to 3.4.3.6		

Appendix 3.14
(Reference: Paragraph 3.4.3.1, Page 88)
Statement showing the district-wise details of claims preferred by
PCARD banks for non-agricultural purposes under interest subsidy
scheme

Sl.No.	Name of the District	No. of taluks	No. of cases	Amount in Rs.
1.	Mandya	7	1,147	15,24,779
2	Belgaum	10	444	15,13,045
3.	Bagalkot	5	166	4,28,249
4.	Bijapur	1	16	30,698
5.	Bidar	5	185	4,70,610
6.	Hassan	4	67	1,41,710
7.	Dharwar	5	324	4,57,501
8.	Gadag	3	104	2,97,030
9.	Shimoga	8	4,190	51,43,327
10.	Davanagere	3	184	2,41,560
11.	Mangalore	5	3,411	42,45,722
12.	Udupi	3	314	17,20,500
13.	Haveri	7	328	4,93,957
	Total		10,880	1,67,08,688

Appendix 3.15
(Reference: Paragraph 3.4.3.2, Page 89)
Statement showing the district wise details of claims preferred by PCARD
banks for non-agricultural purposes under one time waiver of
outstanding dues

Sl.No.	Name of the District	No. of taluks	No. of cases	Amount in Rs.
1.	Mandya	5	29	12,16,336
2	Belgaum	9	354	1,64,16,334
3.	Bagalkot	4	43	19,85,784
4.	Bijapur	4	17	4,22,431
5.	Bidar	4	26	6,61,276
6.	Hassan	6	176	47,60,093
7.	Dharwar	4	16	9,00,113
8.	Gadag	5	16	3,74,809
9.	Shimoga	8	805	2,13,33,254
10.	Davanagere	6	96	53,24,004
11.	Mangalore	5	364	1,64,51,176
12.	Udupi	3	230	97,88,147
13.	Haveri	4	9	3,29,089
	Total	67	2,181	7,99,62,846

Appendix 3.16
(Reference: Paragraph 3.4.3.3, Page 90)
Statement showing inadmissible claims by PACS due to short/non
remittance of principal by the farmers under Scheme of waiver of Interest
and Penal Interest on term loans

Sl. No.	Name of the district	No. of taluks	No. of PACS	Extent of short/non remittance	No. of inadmissible cases	Inadmissible Amount (In rupees)
1	Bijapur	5	38	6,41,85,112	4,193	1,95,68,658
2	Bagalkot	3	21	3,22,85,205	1,344	71,98,439
3	Mandya	3	54	3,33,28,555	2,768	1,98,59,224
4	Hassan	3	23	3,33,43,724	1,232	1,73,49,124
5	Belgaum	7	190	45,26,13,813	23,854	28,59,97,782
6	Dharwar	3	17	78,86,848	453	66,68,724
7	Shimoga	2	14	68,49,447	830	37,69,493
	Total	26	357	63,04,92,704	34,674	36,04,11,444

Appendix 3.17
(Reference: Paragraph 3.4.3.4, Page 92)
Statement showing inadmissible claims by PACS due to short/non-
remittance of principal by the farmers under Crop Loan waiver scheme
2007

(Amount in Rupees)

Sl. No.	Name of the District	No. of taluks	No. of PACS	Amount of short/non remittance	No. of inadmissible cases	Inadmissible Amount
1	Bijapur	5	46	6,05,35,664	2,629	5,13,14,390
2	Bagalkot	3	21	81,74,081	529	84,97,632
3	Hassan	8	114	20,76,06,251	8,112	14,02,28,043
4	Belgaum	7	139	11,60,37,161	3,146	8,53,74,165
5	Dharwar	3	12	35,03,189	152	15,83,700
6	Mandya	4	124	6,82,58,470	2,905	6,95,43,530
7	Shimoga	2	9	25,14,763	221	28,83,278
8	Davangere	2	23	1,19,23,653	559	1,00,71,720
9	Mangalore	4	42	43,66,14,026	7,562	19,54,23,487
	Total	38	530	91,51,67,258	25,815	56,49,19,945

Appendix 3.18**(Reference: Paragraph 3.4.3.5, Page 93)**

Statement showing the district wise details of claims by PCARD Banks for non-agricultural purposes and reimbursed under waiver of interest scheme during the year 2006-07

Sl.No.	Name of the District	No. of taluks	No. of cases	Amount in Rs.
1.	Mandya	7	249	4,60,950
2	Belgaum	10	76	5,42,201
3.	Bagalkot	2	59	5,11,024
4.	Bijapur	2	2	49,777
5.	Bidar	4	135	83,324
6.	Hassan	4	22	1,56,169
7.	Dharwar	2	67	3,46,165
8.	Gadag	2	3	2,883
9.	Shimoga	2	36	55,352
10.	Mangalore	5	149	9,45,714
11.	Udupi	1	77	6,73,089
12.	Haveri	3	28	15,905
	Total	44	903	38,42,553

Appendix 3.19
(Reference: Paragraph 3.4.3.5, Page 94)
Statement showing the district wise details of excess interest claims by
PCARD Banks under waiver of interest for the year 2006-07

Sl.No.	Name of the District	No. of taluks	No. of cases	Amount in Rs.
1.	Mandya	2	16	17,017
2	Belgaum	3	26	51,935
3.	Bagalkot	2	99	1,42,003
4.	Bijapur	2	18	77,428
5.	Bidar	2	6	14,997
6.	Hassan	2	48	13,793
7.	Dharwar	3	24	38,741
8.	Shimoga	3	87	14,739
9.	Davanagere	2	77	29,598
10.	Mangalore	1	165	36,043
11.	Udupi	2	180	55,783
12.	Haveri	1	4	14,481
	Total	25	750	5,06,558

Appendix 3.20
(Reference: Paragraph 3.4.3.5, Page 94)
Statement showing the cases of loan disbursed after 31.12.2006 under
waiver of interest scheme during the year 2006-07

District/Taluk	No. of cases	Amount (In rupees)
BIJAPUR		
Muddebihal	7	31,681
Basavana Bagewadi	4	14,643
Total	11	46,324
BAGALKOT		
Jamakhandi	44	1,19,311
Bagalkot	27	81,090
Hungund	43	2,27,929
Mudhol	29	1,62,324
Badami	22	39,480
	5	20,697 (Disbursed prior to 1.1.06)
Total	170	6,50,831
DHARWAR		
Kundagol	19	1,13,824
Kalghatgi	10	36,038
		1,49,862
GADAG		
Gadag	21	1,16,848
Ron	13	24,275
Total	63	1,41,123
Grand Total	244	9,88,140

Appendix 3.21

(Reference: Paragraph 3.4.3.6, Page 94)

**Statement showing the district wise details of claims preferred by PCARD
Banks for non-agricultural purposes under interest and penal interest
waiver scheme of 2007**

Sl.No.	Name of the District	No. of taluks	No. of cases	Amount in Rs.
1.	Mandya	7	86	61,83,217
2	Belgaum	9	167	15,41,816
3.	Bagalkot	4	235	78,85,285
4.	Bijapur	3	27	27,34,633
5.	Bidar	1	10	1,90,080
6.	Hassan	5	217	19,65,078
7.	Dharwar	4	100	41,82,662
8.	Gadag	3	47	16,83,888
9.	Shimoga	5	84	2,60,705
10.	Davanagere	1	2	7,24,422
11.	Mangalore	4	826	1,06,15,987
12.	Udupi	3	342	46,42,708
13.	Haveri	6	45	13,91,455
	Total	55	2,188	4,40,01,936

Appendix 3.22
(Reference: Paragraph 3.5.3, Page 98)
Diversion of forest land for non-forestry purposes without approval

Name of user agency	Purpose of diversion of forest land	Extent of forest land diversion (in ha)		Date of approval by GOI under FC Act, 1980	Nature of violation
		Proposal	used		
Bagalkot Division					
Karnataka Neeravari Nigam Limited	Construction of Ghataprabha right bank canal	177.45	177.45	Yet to be given	The DCF, Bagalkot noticed (December 2004) that the user agency had unauthorisedly utilised 66.57 ha of forest land prior to submission (December 2004) of proposal for use of forest land. Site inspection (December 2006) by CCF (Central) of Regional Office revealed utilisation of 115.20 ha of forest land by the user agency. The use of entire forest land of 177.45 ha without approval of GOI was noticed (June 2007) by the Assistant Inspector General of Forests, MOEF. The project is yet to get clearance under FC Act.
Chickmagalur Division					
Golf Club, Chickmagalur	Grant of forest land for running Golf Club in survey No.2 of Karadihalli kaval Reserve Forest	18.22	18.22	Yet to be given	The Revenue Department erroneously granted (February 2004) the forest land on lease basis due to non-updating of revenue records after notification (September 2005) of the said land (18.22 ha) as Reserve Forest.
Shimoga Division					
Karnataka Neeravari Nigam Limited	Construction of canal for UTP in survey No.120 of Holalur village of Shimoga district	3.57	3.57	Yet to be given	The user agency utilised forest land unauthorisedly. Though the violation was noticed in December 2004, the same was not reported to GOI while forwarding (September 2006) the proposal for diversion.
Bidar Division					
Minor Irrigation Department	Construction of two minor irrigation tanks	9.13	43.00	1984 & 1986	The user agency utilised 33.87 ha of forest land in excess which was noticed by the Monitoring Cell of MOEF during inspection (1991).
Karwar, Yellapur and Haliyal Divisions					
Karnataka State Highways Improvement Project	Construction of road from Ramnagar to Kumbarwada, Hubli to Ankola, Tatwala to Yellapur, Yellapur to Tadguni, Ramnagar to Ganeshgudi and Alnavar to Tatwala	116.33	116.33	Yet to be given	The user agency utilised forest land without approval under FC Act, 1980.

Name of user agency	Purpose of diversion of forest land	Extent of forest land diversion (in ha)		Date of approval by GOI under FC Act, 1980	Nature of violation
		Proposal	used		
Koppa Division					
Telecom Department	Construction of micro wave station	0.44	0.44	April 1994	The user agency utilised survey No.74 instead of the approved survey No.48. The erroneous use of forest land was noticed (April 2004) after a lapse of 10 years indicating failure in demarcation of forest areas approved for diversion. The proposal (April 2004) for renewal and ratification has not been approved by GOI.
Mangalore Division					
Petronet MHB Limited	Laying pipeline in Dharmastala Mundaje Reserve Forest	9.21	24.70	August 2000	The user agency utilised 15.49 ha of forest land in excess. Field monitoring of the diverted area with reference to field maps and forest survey numbers was not conducted during and after completion of work (November 2001). The CF, Mangalore noticed (September 2005) the violation and brought the matter to the notice of PCCF, Bangalore and held the divisional staff responsible for failures in field monitoring. Enormous damage to the eco system was noticed.
Karnataka Power Transmission Corporation Limited	Construction of 33 KV double circuit line from Guruvayanakere to Neriya	3.68	3.68	--	The user agency utilised the forest land unauthorisedly between October 2001 and April 2003 and completed the work without prior approval of GOI. Proposals for the above project were submitted (March 2006) by the user agency for approval three years afterwards.
	Construction of 220 KV line from Guruvayanakere to Netlamudnur	4.32	4.32	October 2006	The user agency utilised forest land before securing approval from GOI.
TOTAL		342.35	391.71		

Appendix 3.23
(Reference: Paragraph 3.5.4, Page 98)
Non-compliance to Government of India conditions

Division	Area (ha)	Purpose	Period	Conditions not complied
Bangalore Rural	35.20	Minor Irrigation	1981	Non-compliance with norms for CA
Belgaum	1.137	Road work	2006	Non-compliance with norms for CA
	145.00	Field firing range	2002	Non-payment of Rs.1.83 crore towards cost of strip plantation and non-execution of agreement with the Department
Belgaum Army at Ramdurga	50.00	Army works	--	Soil conservation measures were not as per norms; irregular execution of non-forestry works in the safety zone area of 4,681.91 ha
Belgaum/PCCF	338.53	Irrigation project	2005	Raising and maintenance of plantations at the project cost was not enforced by the division; Demarcation was not done as per norms
Bidar	2.93	Minor Irrigation	1984	Non-compliance with norms for raising wet nurseries and tree crops in foreshore area; unauthorised usage of excess land
	6.20		1986	
Chitradurga	89.55	Wind power	2004	Plan for additional afforestation, maintaining and biodiversity conservation in 73.04 ha of forest land (in addition to raising CA) not complied with by the user agency. Planting of dwarf species of trees in between two windmill footprints not done
	27.63		2006	Non-release of funds realised towards lease rent for providing gas connection under Joint Forest Planning and Management (JFPM) programme
	50.58	Mining	1998	Afforestation and soil conservation along the boundary area delayed for over five years
Davanagere	19.94	Wind power	2003	Planting medicinal plants, soil conservation measures, demarcation of leased land, etc not complied with despite lapse of four years
Gadag	65.74	Wind power	2004	Non-compliance with norms for raising medicinal plants
	157.85		2005	Soil conservation measures not in compliance with norms
Karwar	330.21	Transmission line	2002	Planting of perennial shrubs, low height fruit trees on degraded forest, medicinal plants and water conservation measures not taken up
	1,416.00	KAIGA project	1988	Despite payment of Rs.57.22 lakh by the user agency, the dwarf tree below transmission lines were not taken up by the Department
Mangalore	2.79	Power	2005-06	Adequate safety measures for protection of wild life by the user agency not ensured
	3.308		2006	Notification of RF/PF not done
	6.37		2005-06	Catchment Area Treatment Plan (CATP) not implemented by the user agency
Shimoga	449.55	Irrigation Project	2005	Shortfall in CATP to the extent of Rs.120.42 crore
	3,198.515			

Appendix 3.24
(Reference: Paragraph 3.5.5, Page 99)
Statement showing the renewal of leases of forest land pending

Sl No.	Persons to whom leases have been granted	Purpose of diversion	Village	Extent in ha	Lease period	Lease rent due (in Rs.)
1	KV Balse	Construction of small scale industry	Hutgar FSy.No.28	1.20	06.11.1967 to 05.11.1967 (10 years)	7,200
2	Managing Director, Karnataka State Veneers Limited, Plywood Colony, Dandeli	Manufacture of decorative veneers and plywood products	Kavachur FSy. No.279P	24.70	23.10.1974 to 23.10.2004 (30 years)	8,40,100
3	Managing Director, Karnataka State Forest Industries Corporation Limited, Bangalore	--	Balekoppa MF 14P, MF 59, PF, 59P, PF57, PF56 Shiralagi MF297 (AP) MF 304	439.52	04.04.1975 to 03.04.1995 (20 years)	--
4		Cultivation	Mundganhalli 8,19 Golikatta 20	162.90	From 01.05.1974	1,900
5	Chief Officer, Municipal Council Siddapur and Secretary, Mandal Panchayat, Siddapur	Construction of water storage for rural people	Hosur FSy.No.166A/P1 Balekoppa FSy.No.170 Kondli FSy.No.48, 100AJA Anjibail FSy.No.87	0.1147	1990-91 to 01.04.2007 (10 years)	1,000
6	Divisional Officer, Microwave Project, Hubli	--	Nilkund FSy.No.30 Revenue Sy.No.81	0.24	1991-92 to 2003 (10 years)	1,500
7	Mahatma Gandhi Centenary College Averguppa	--	Averguppa FSy.No.25A1	10.08	04.09.1974 to 2004-05 (30 years)	3,60,000
8	Secretary, Mandal Panchayat, Islur	For laying out a new approach road	Chipgi	0.036	09.07.1993 to 06.07.2003 (10 years)	750
9	Chairman, Mahila Mandal, Hulekal	Construction of Balawadi building and park	Hancharta FSy.No.106b1	0.20	1974-75 to 2004-05 (30 years)	--
10	GM Hegde, Hulgod	--	Malenalli Sy.No.29	0.01ha 1gunta	Up to 11.12.1990 (05 years)	--
11	Ballarpur Industries Limited, Binaga, Karwar	Laying out underground pipeline from the factory to Chimney	Binaga FSy.9	0.125	05.12.1974 to 02.11.2001 (30 years)	--
12		Construction of storage tank	Baithkol FSy.No.16	0.46	20.03.1975 to 02.11.2001 (30 years)	--
13	Chairman, Narayan High School, Wailwada, Naitisavar, Karwar	Construction of school building and playground	Naitisavar FSy.No.157A1A Wailwada FSy.No.298A1A1	1.21	04.06.1981 to 03.06.2001 (20 years)	10,000
14	Town Municipal Council, Ankola	Construction of reservoir and approach road	Baleguli FSy.44	0.12	21.06.1982 to 20.06.1992 (10 years)	3,000
15	Excise Inspector Majali Check post, Karwar	Construction of check post	Majali FSy.No.287A	0.011	27.04.1983 to 26.04.2003 (20 years)	165
16	Arvind Motors, Balmath road, Mangalore	Construction of Tata Mercedes Benz Service station	Baad FSy.No.1454	0.03	20.12.1960 to 20.12.1963 (03 years)	--

SI No.	Persons to whom leases have been granted	Purpose of diversion	Village	Extent in ha	Lease period	Lease rent due (in Rs.)
17	Bishop Catholic Diocese Bishop's House, Karwar	Holy Family Convent School, Joida	Joida FSy.No.146A1A	0.21	07.04.1995 to 06.04.2005 (10 years)	840
18	Inspector & Director General of Police, Bangalore	Construction of staff quarters	Belekeri FSy.No.307A	0.40	28.03.1995 to 27.03.2005 (10 years)	1,600
19	NPC, Kaiga	Construction of FRL road to Kaiga	Hartuga FSy.No.48 & 21	3.24	21.06.1995 to 20.06.2005 (10 years)	--
20	Managing Director, Jungle Lodges & Resorts, MG Road, Bangalore	Diversion of forest land for Devbagh Beach Resort	Chittakula FSy.No.1185A	2.00	--	2,000
21	Mandal Panchayat, Amdalli, President, Gram Panchayat, Amdalli	Release of forest land for burial ground	Amdalli FSy.No.314	0.40	28.06.1993 to 27.06.2003 (10 years)	1,600
22	Executive Engineer, Minor Irrigation Investigation Division No.2, Dharwad	Release of forest land for construction of Representation Basin Station	Aversa FSy.No. 102A1A1A1A1A1 Sakalben	0.826	24.12.1982 to 23.12.2002 (20 years)	--
23	Kuvempu University	Release of forest land for education purpose	Singamane MF	89.94	21.09.1979 to 20.09.1999	--
24	Telecom Department	Release of forest land for micro wave tower	Bintravalli Sy.No.1888	0.40	17.08.1989 to 16.08.1999	--
TOTAL				738.37		12,31,655

Appendix 3.25
(Reference: Paragraph 3.5.11, Page 102)
Progress in raising compensatory afforestation

Division	Area (in ha)	Purpose	Period	Details
Karwar	500	Naval Base	2002-03	As against CA to be raised in 500 ha, CA was taken up in 170 ha during 2004 to 2006 leaving a balance of 350 ha yet to be taken up under CA.
	65	400 KV line	2002-03	No CA was taken up as on date.
Mangalore	2.79	Hydro electric Project	2005-06	CA not taken up in 2 ha non forest land as stipulated ,even after four years since mutation of non forest land to forest department.
	3.308	Power	2005	The CA should have been raised over 5 Ha of degraded forest and 0.9 ha of non forest land at the cost of the user agency. CA yet to be raised.
Belgaum KNNL/ NHAI/ Army (3-cases)	282.967	Irrigation road widening/ Army	2002	Though the amount of CA charges Rs.185.42 lakh recovered there has been delay in raising of CA by more than four years. Consequently the amount actually required for raising/ maintenance would be much more at a later date actually recovered besides delay in initiating plan for maintaining bio- diversity /ecological balance.
Belgaum Army at Ramdurga	50	Army works		CA over an area of 60 ha in degraded forest is stipulated to be taken up at the cost of user agency; this has not been complied with.
Belgaum	1.11	Transmission line	1999	As per the G O, dt 4-5 -1999, CA had to be raised over 2.2 ha of degraded forest land as against 1.11 ha of forest land diverted. However planting has been done in 5 acres of forest land. Reason for deviation is not on record. Survival/ status of plantation are not on record.
	1.137	Road work	2006	CA to be raised over equivalent area identical non-forest land not been complied with.
Bangalore (Rural)	53	Minor Irrigation tank	1983	CA raised in 10 ha of forest land during 1987-88 as against 53 ha. Balance area not tackled, status of CA not on record
	51.2	Road	2002	Advance work carried out in 2006-07 after a delay of 4 years.
	565	Airport	2002	As against the requirement of CA to be raised in 565 ha of non-forest land, CA raised in 130 ha. Balance area is yet to be tackled.
	31	Minor Irrigation tank	1989	CA should have been raised in 31 ha of non-forest land. However, CA is reported to have been taken up in 35 ha of forest land
Bangalore (Urban)	4.52	Defence	1987	As against equivalent non-forest land to be brought under CA, the dept is yet to take up afforestation despite recovery of CA charges resulting in delay in raising CA by more than 20 years. Thereby the cost of raising plantation at present rate will be more than the amount recovered.
Mandya	3.99	Irrigation	1988	Non-forest land for raising CA in 8 ha is yet be identified.
Bidar	2.93	Minor Irrigation	1984	The Division is yet to take up CA in lieu of the diverted forest land in 42.85 ha even after 22 years. At present cost the amount required for raising CA would be Rs.23.23 lakh (@ Rs.54,200 per ha) against this the division has recovered only Rs.5,860 . CA and Penal charges at Rs.38.7 lakh has not been recovered as on date. (Total to be recovered -including interest = Rs.21.58 lakh + Rs.41.58 lakh)
	6.20		1986	
Total	1,624.152			

Appendix 4.1
(Reference: Paragraph 4.1.1, Page 107)
Particulars of HRA drawn, admissible and difference

(A) P.G. Centre, Bhootharamanahatti, Belgaum

(Amount in Rupees)

Year	No. of employees	HRA paid	HRA admissible	Difference
2002-03	33	2,44,194	1,38,813.80	1,05,380.20
2003-04	35	2,51,584	1,39,117.20	1,12,466.80
2004-05	35	2,58,490	1,40,586.20	1,17,903.80
2005-06	35	2,69,395	1,38,946.20	1,30,448.80
2006-07	32	2,42,378	1,29,128.60	1,13,249.40
2007-08	36	1,00,027	47,248.80	52,778.20
Total		13,66,068	7,33,840.80	6,32,227.20

(B) Kannada University, Kamalapur, Hampi

(Amount in Rupees)

Year	No. of employees	HRA paid	HRA admissible	Difference
2003-04	66	12,52,843	6,68,184	5,84,659
2004-05	73	14,16,907	7,55,682	6,61,225
2005-06	73	14,70,242	7,84,128	6,86,114
2006-07	74	14,22,079	7,58,442	6,63,637
2007-08	72	28,88,343	15,40,451	13,47,892
Total		84,50,414	45,06,887	39,43,527

(Amount in Rupees)

Total: A + B	HRA paid	HRA admissible	Difference
	98,16,482	52,40,727.80	45,75,754.20

Appendix 4.2
(Reference: Paragraph 4.2.4, Page 114)
Statement of avoidable interest on HUDCO loan by KUWS&DB

(Amount in Rupees)

Payments made by the Board		Amount appropriated by HUDCO towards		Interest payable as per original schedule of payment	
Date of payment	Amount paid	Principal	Interest	Instalment	Amount payable
28.10.2001	83,80,000	--	83,80,000	31.3.2002	5,52,09,076
23.1.2002	1,72,26,370	--	1,72,26,370	30.6.2002	3,31,47,293
123/5.7.2002	9,81,22,848	1,78,58,000	8,02,64,848	30.9.2002	3,25,44,585
157/30.12.2002	5,01,52,585	--	5,01,52,585	31.12.2002	3,20,13,796
26.7.2004	6,67,66,793	2,73,07,000	3,94,59,793	31.3.2003	3,77,53,095
29.9.2004	6,58,93,257	--	6,58,93,257	30.6.2003	3,70,01,813
1683/12.10.04	24,49,53,724	2,72,35,340	21,77,18,384	30.9.2003	3,62,50,530
29.9.2004	1,93,53,140	--	1,93,53,140	31.12.2003	3,54,99,248
				31.3.2004	3,47,47,965
				30.6.2004	3,39,96,683
				30.9.2004	3,31,23,146
			49,84,48,377		40,12,87,230
Total amounts adjusted towards interest by HUDCO (A)			49,84,48,377		
Total interest payable as per original schedule of payment (B)			40,12,87,228		
Avoidable interest C (A-B)			9,71,61,149		
Re-schedulement charges paid (D)			30,80,360		
Total avoidable payments (C+D)			10,02,41,509		

Appendix 4.3
(Reference: Paragraph 4.4.1.1, Page 117)
Details of Departmental Notes pending as of 31 October 2008
(Excluding General and Statistical Paragraphs)

Sl. No	Department	Audit Report (Civil)											
		1995-96	1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	Total
1.	Animal Husbandry & Veterinary Services	-	-	-	1	-	1	-	-	-	1	-	3
2.	Commerce and Industries	-	-	1	-	-	1	-	-	-	-	-	2
3.	Co-operation	-	-	-	-	-	-	-	-	-	-	1	1
4.	Ecology and Environment	-	-	-	-	-	-	1	-	-	-	-	1
5.	Education	-	-	-	-	-	-	-	1	1	-	2	4
6.	Finance	-	-	-	-	-	1	-	-	-	-	1	2
7.	Food, Civil Supplies and Consumer Affairs	-	-	-	-	-	-	-	-	-	1	-	1
8.	Forest	-	-	-	-	-	-	-	1	1	-	-	2
9.	Health & Family Welfare	3	-	-	-	2	1	-	-	-	-	-	6
10.	Horticulture	-	-	-	-	-	-	-	-	-	-	1	1
11.	Housing	1	-	-	-	-	-	-	-	-	1	1	3
12.	Information, Tourism, Kannada and Culture	-	-	-	-	-	-	-	-	-	1	1	2
13.	Information Technology and Bio-technology	-	-	-	-	-	-	-	-	-	1	-	1
14.	Labour	-	-	-	-	-	-	-	-	1	-	-	1
15.	Legislature Secretariat	-	-	-	-	1	-	-	-	-	-	-	1
16.	Minor Irrigation (Water Resources)	-	-	1	-	-	-	-	-	1	2	3	7
17.	Planning	-	-	-	-	1	-	-	-	-	-	-	1
18.	Public Works	-	-	-	-	-	-	-	-	1	-	5	6
19.	Revenue	-	-	1	-	-	-	-	-	-	-	1	2
20.	Social Welfare	1	-	2	1	-	1	-	-	-	-	-	5
21.	Urban Development	-	-	-	-	-	-	-	-	-	6	2	8
22.	Water Resources (Major & Medium Irrigation)	-	-	-	-	-	-	-	1	1	2	-	4
23.	Women and Child Development	-	-	-	-	-	-	-	1	-	-	-	1
24.	Youth Services and Sports	-	-	-	-	1	-	-	-	-	-	-	1
25.	Forest, Home & Transport	-	1	-	-	-	-	-	-	-	-	-	1
26.	Health & Family Welfare and Public Works	-	-	-	-	-	-	-	1	-	-	-	1
Total		5	1	5	2	5	5	1	5	6	15	18	68

Appendix 4.4
(Reference: Paragraph 4.4.1.2, Page 118)

Paragraphs (excluding General and Statistical) yet to be discussed by PAC as of 31 October 2008

Sl. No.	Department	92-93	93-94	94-95	95-96	96-97	97-98	98-99	99-2000	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	Total
1.	Agriculture	-	-	-	-	2	-	-	-	-	-	-	-	-	-	2
2.	Animal Husbandry and Veterinary Services	-	-	-	-	-	3	1	1	2	-	-	-	1	-	8
3.	Commerce and Industries	-	-	-	-	-	3	2	1	1	-	-	-	-	-	7
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	-	2	23
7.	Finance	-	-	-	-	-	-	-	-	1	-	-	-	-	1	2
8.	Food and Civil Supplies and Consumer Affairs	-	-	-	-	-	-	-	-	-	-	-	-	1	-	1
9.	Forest	1	-	1	2	-	-	-	-	1	2	1	1	-	-	9
10.	Health and Family Welfare	3	-	1	4	4	1	2	2	1	-	2	-	-	-	20
11.	Home	-	2	2	-	2	-	-	2	-	2	1	3	-	-	14
12.	Horticulture	-	-	-	-	1	1	-	-	-	-	-	-	-	1	3
13.	Housing	-	-	-	2	-	-	-	-	-	-	-	-	1	1	4
14.	Information, Tourism, Kannada and Culture	-	-	-	-	-	-	3	1	-	-	-	-	1	1	6
15.	Information Technology and Bio-Technology	-	-	-	-	-	-	-	-	-	-	-	2	1	-	3
16.	Labour	-	-	-	-	-	-	-	-	-	1	-	1	-	-	2
17.	Legislature Secretariat	-	-	-	-	-	-	-	1	-	-	-	-	-	-	1
18.	Minor Irrigation (Water Resources)	1	6	3	5	4	3	-	-	-	-	-	3	2	3	30
19.	Planning	-	-	-	-	-	-	-	1	-	-	-	-	-	-	1
20.	Public Works	-	2	2	4	1	-	-	-	-	-	-	1	3	5	18
21.	Revenue	-	-	-	1	1	1	-	1	-	-	-	-	1	1	6
22.	Rural Development & Panchayat Raj	-	1	-	-	-	-	-	-	-	1	-	-	-	-	2
23.	Social Welfare	-	-	-	2	-	3	3	1	1	-	-	1	-	-	11
24.	Transport	-	1	-	-	-	-	-	-	-	-	-	-	-	-	1
25.	Urban Development	-	-	-	-	-	-	-	-	-	-	-	-	6	2	8
26.	Water Resources (Major & Medium Irrigation)	14	7	7	6	8	7	2	2	2	6	2	2	2	-	67
27.	Women & Child Welfare	-	-	-	-	1	-	-	-	-	-	1	-	-	-	2
28.	Youth Services and Sports	-	-	-	-	-	2	-	2	-	-	-	-	-	-	4
29.	Agriculture, Forest, Home & Transport	-	-	-	-	1	-	-	-	-	-	-	-	-	-	1
30.	Health & Family Welfare, Public Works and Rural Development and Panchayat Raj	-	-	-	-	-	-	-	-	-	-	1	-	-	-	1
	Total	22	20	20	31	26	24	14	17	12	14	9	15	19	18	261

Appendix 4.5
(Reference: Paragraph 4.4.3, Page 120)
Year-wise breakup of Outstanding Inspection Reports as on 30 June 2008

Year	Department of Kannada and Culture		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
Upto 1998-99	16	53	45	92	73	112	98	116
1999-2000	01	07	12	26	10	28	14	27
2000-01	02	09	21	81	13	48	28	54
2001-02	02	04	16	36	13	36	20	37
2002-03	01	05	18	72	17	52	35	105
2003-04	01	04	26	83	23	193	47	216
2004-05	03	13	40	191	11	130	61	445
2005-06	02	07	01	14	24	367	12	29
2006-07	02	05	40	382	--	--	65	678
2007-08	02	15	--	--	--	--	--	--
Total	32	122	219	977	184	966	380	1,707