
Appendix 1.1

Part A: Structure and form of Government accounts

(Reference: Paragraph 1.1, Page 2)

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

Part I: Consolidated Fund

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 All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the State Legislature.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

Part II: Contingency Fund

The Contingency Fund created under Article 267(2) of the Constitution of India is in the nature of an imprest placed at the disposal of the Governor of the State to meet urgent unforeseen expenditure pending authorisation from the State Legislature. Approval of the State Legislature is subsequently obtained for such expenditure and for transfer of equivalent amount from the Consolidated Fund to Contingency Fund. The corpus of this Fund authorised by the Legislature for 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: List of terms used in the Chapter-I and basis of their calculation

(Reference: Paragraph 1.4, Page 5)

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

Appendix 1.2**Status of audit of autonomous bodies***(Reference: Paragraph 1.7.1, Page 16)*

Sl. No.	Name of the Body	Section under DPC Act	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	19(3)	2004-05 to 2008-09	19-1-2005	2004-05	2004-05	2004-05
2.	Karnataka State Khadi and Village Industries Board, Bangalore	19 (3)	2002-03 to 2006-07	28.11.2002	2004-05	2004-05	2004-05
3.	Bangalore Development Authority, Bangalore	19(3)	2004-05	30-04-2005	2004-05	2004-05	2003-04
4.	Karnataka Urban Water Supply and Drainage Board, Bangalore	19(3)	2004-05	18-1-2005	2004-05	2004-05	2004-05
5.	Karnataka Industrial Areas Development Board, Bangalore	19(3)	2004-05 to 2008-09	17-6-2003	2004-05	2004-05	2004-05
6.	Karnataka State Legal Service Authority	19(2)	KSLS Act, 1987 amended in 1994	--	2004-05	2003-04	2003-04
7.	Karnataka Slum Clearance Board, Bangalore	19(3)	2002-03 to 2006-07	2.9.2003	2004-05	2003-04	2003-04
8.	Karnataka Housing Board, Bangalore	19(3)	2001-02 to 2005-06	29.7.2003	2004-05	2004-05	2004-05

Appendix 1.3
Non-receipt of accounts of local bodies/authorities
(Reference: Paragraph 1.7.1, Page 16)

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 2003-04	217
2.	Commerce and Industries	2000-01 to 2003-04	22
3.	Education	1992-93 to 2003-04	207
4.	Forest, Environment and Ecology	2001-02 to 2003-04	03
5.	Health and Family Welfare Services	1999-2000 to 2003-04	16
6.	Labour	1999-2000 to 2003-04	05
7.	Law	2001-02 and 2002-03	02
8.	Planning	2000-01 to 2003-04	11
9.	Public works and CADA	2000-01 to 2003-04	05
10.	Revenue	2001-02 to 2003-04	03
11.	Rural Development and Panchayati Raj	2000-01 to 2003-04	04
12.	Science and Technology (State)	2000-01 to 2003-04	04
13.	Urban Development	1994-95 to 2003-04	59
14.	Youth Services and Sports	1999-2000 to 2003-04	09
15.	Animal Health and Fisheries	2003-04	04
16.	Social Welfare	2003-04	02
	TOTAL		573

Appendix 1.4

Department-wise details of cases of misappropriations/defalcations

(Reference: Paragraph 1.7.2, Page 17)

(Rupees in lakh)

Sl. No.	Department	Number of cases	Amount
1	Horticulture	8	41.25
2	Animal Husbandry and Veterinary Services	2	1.20
3	Commerce and Industries	6	19.69
4	Labour	7	13.92
5	Law and Parliamentary Affairs	9	3.49
6	Education	7	2.70
7	Finance	5	6.28
8	Forest, Environment and Ecology	11	265.74
9	Health and Family Welfare	20	20.18
10	Home	4	86.55
11	Information, Tourism and Youth Services	14	32.04
12	Planning	1	1.55
13	Public Works	25	212.32
14	Water Resources	72	256.13
15	Revenue	13	10.98
16	Rural Development and Panchayat Raj	9	0.37
17	Social Welfare	4	3.37
18	Women and Child Development	3	0.88
	Total	220	978.64

Appendix 1.5

**EFC grants for up-gradation of standards of administration and tackling special problems
(Reference: Paragraph 1.9.2, Page 26)**

(Rupees in crore)

Sl. No.	Sector	Grants				
		Recom-mended	Released	Utilised	Not released	Not utilised
(1)	(2)	(3)	(4)	(5)	(3-4)	(4-5)
1	District Administration	70.00	55.00	55.00	15.00	
2	Police Administration	30.00	24.27	24.27	5.73	
3	Prison Administration	3.00	3.00	3.00	0.00	
4	Fire Services	12.00	10.80	10.80	1.20	
5	Judicial Administration	27.02	24.32	13.82	2.70	10.50
6	Fiscal Administration	16.00	16.00	7.38	0.00	8.62
7	Health Services	21.00	15.75	15.75	5.25	
8	Elementary Education	19.00	14.25	7.77	4.75	6.48
9	Computer Training	11.61	8.71	8.71	2.90	
10	Public Libraries	6.40	6.39	6.39	0.01	
11	Heritage Protection	10.00	8.04	8.04	1.96	
12	Augmentation of Traditional Water Resources	30.50	24.95	12.10	5.55	12.85
13	Special Problem Grant - Lift Irrigation	55.00	45.00	45.00	10.00	
	Total	311.53	256.48	218.03	55.05	38.45

Appendix 2.1
Major heads of account in which huge unspent provision occurred
(Reference: Paragraph 2.3.1, Page 35)

(Rupees in crore)

Sl. No.	Grant No.	Major Head	Areas in which major unspent provision occurred	Unspent Provision
1	1	2402	Soil Conservation - Centrally sponsored scheme - Soil conservation in the catchment of River Valley projects by Watershed Development Department Comprehensive Watershed Development Project	12.35
		4402	Capital outlay on soil and water conservation - RIDP assisted Water Shed Development	60.71
2	3	2040	Taxes on Sales, Trade etc - Eleventh Finance Commission Grants for upgradation of Commercial Taxes Administration	10.22
		2070	Other Administrative Services - Filling up of vacant Posts	228.29
		2071	Pensions and Other Retirement Benefits	
			-Gratuities	92.98
			-Family Pensions	41.91
2075	Commutated value of Pensions	74.42		
3	7	2215	Miscellaneous General Services - State Lotteries	1,018.51
		2216	Water Supply and Sanitation - Assistance to Zilla Panchayat	38.32
			-Assistance to Gram Panchayat	21.73
		2501	Housing – Prime Minister Gramodaya Yojane	8.84
2810	Special Programme for Rural Development - Assistance to Zilla Panchayat	7.66		
4	17	2202	Non-Conventional Sources of Energy	10.73
			General Education	
			-Government Secondary School-Junior Colleges	19.39
			-Secondary Education - Assistance to ZP	27.56
			-Assistance to Taluk Panchayat	48.65
6217	-Other Expenditure- Other Schemes	15.58		
5	19	2217	Urban Development Bangalore Metropolitan Regional Development Authority	122.33
		3604	Compensation and Assignments to Local Bodies and Panchayati raj Institutions - Assistance to Municipalities/Municipal Councils	140.03
		6217	Loans for Urban Development - Loans for Bangalore Mass Rapid Transit System	62.77
6	20	2059	Public Works - Suspense	69.84
		3054	Roads and Bridges - Rural Road Works	148.36
		4059	Capital outlay on Public Works - Construction	46.52
7	22	2210	Hospital and Dispensaries - Attached to Teaching Institutions	29.24
			CSS Pradhana Mantri Gramodaya Yojana – Strengthening of PHCs/Sub-Centres	2.33
			Allopathy – Education including Education in pharmacy	18.59
8	24	2801	Power Assistance to Electricity Board	121.76
9	29	2049	Interest payment	
			-Interest on loan from MCDC	40.23
			-Interest on State Provident Fund	116.91
			-Interest on Employees Group Insurance Fund	12.70
Total				2,769.46

Appendix 2.2
Unspent provisions due to non-release of funds and non/short release of
letters of credit
(Reference: Paragraph 2.3.2, Page 35)

(Rupees in crore)

Sl. No.	Grant	Head of account	Unspent Provision
1.	2 - Animal Husbandry & Fisheries	2403-00-101-0-17 C.S.S of setting up of State Veterinary Council	0.28
	2 - Animal Husbandry & Fisheries	2403-00-107-0-05 C.S.S of Establishment of Fodder Bank	0.15
2.	8 -Forest, Ecology and Environment	2406-02-110-0-35 Rehabilitation of Villages of Bhadra Wild Life Sanctuary	1.94
3.	21- Water Resources	2701-80-005-1-80 National Hydrology Project – Other Expenses	0.28
4.	22 - Health and Family Welfare	2210-05-103-01-101 Grants-in-Aid	0.34
Total			2.99

Appendix 2.3

Persistent unspent provision in excess of Rs.0.20 crore and 10 per cent or more of the provision

(Reference: Paragraph 2.3.3, Page 35)

(Rupees in crore)

Sl.No.	Grant No.	Major Head	Year		
			2002-03	2003-04	2004-05
1.	3 – Finance (Revenue-Voted)	2020-104-01 Collection Establishment	0.47	0.27	0.41
		2020-105-01 Collection Establishment	0.42	0.56	0.58
		2040-800-80 Technical Assistance for VAT	6.36	1.01	1.00
		2071-01-102-3 Other payments	123.94	161.52	74.42
		2071-01-104-2 Gratuities	97.20	158.52	92.98
		2071-01-105-3 Other Family Pensions-Karnataka	36.88	69.14	41.91
	2075-103-1 Director of State Lotteries	327.13	701.35	1018.52	
	(Capital-Voted)	7610-202-01 MCA to Government Servants including AIS Officers	3.13	4.12	3.45
		7610-202-02 MCA to MLAs	1.32	0.60	0.81
7610-202-03 MCA to MLCs		0.44	0.22	0.61	
2.	5 – Home and Transport (Revenue-Voted)	2055-115 Modernisation of Police Force	45.21	20.44	33.22
3.	8 – Forest, Ecology and Environment (Revenue-Voted)	2406-01-102-2 Other Schemes	39.82	29.17	17.28
		2406-04-196-1 Zilla Panchayats	0.62	0.62	0.62
4.	18 – Commerce & Industries (Revenue-Voted)	2851-102-29- Lumpsum Provision to SCP	7.49	5.68	2.22
		2851-102-48 – Training for Entrepreneurs under Prime Minister's Rozgar Yojana	0.91	0.52	1.01
		2851-102-52 TSP Boards, Corporations and Apex Institutions	1.86	1.47	0.58
		2851-103-44 SCP to Handloom Textiles	1.21	0.70	5.44
		2851-103-60 Deendayal Hatkarga Yojane Co-operative	1.80	1.30	0.41

Appendix 2.4
Cases where unspent provisions were not surrendered
(Reference: Paragraph 2.3.4, Page 36)

(Rupees in crore)

Sl. No.	Grant No.	Name of the Grant /Section	Amount of unspent provision	Amount surrendered on 31 March 2005	Amount not surrendered	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	1	<i>Agriculture and Horticulture</i>				
		Revenue Voted	109.21	9.03	100.18	91.73
		Revenue Charged	0.21	0.18	0.03	14.29
		Capital Voted	100.19	-	100.19	100.00
2	2	<i>Animal Husbandry & Fisheries</i>				
		Revenue Voted	8.33	0.70	7.63	91.60
		Revenue Charged	0.07	0.05	0.02	28.57
3	3	<i>Finance</i>				
		Revenue Voted	1340.91	837.82	503.09	37.52
		Revenue Charged	4.94	-	4.94	100.00
		Capital Voted	9.07	6.68	2.39	26.35
4	4	<i>Department of Personnel and Administrative Reforms</i>				
		Revenue Voted	33.67	15.63	18.04	53.58
		Revenue Charged	21.93	20.93	1.00	4.56
5	5	<i>Home and Transport</i>				
		Revenue Voted	51.82	19.39	32.43	62.58
		Capital Voted	1.21	0.09	1.12	92.56
6	6	<i>Infrastructure Development</i>				
		Capital Voted	40.48	-	40.48	100.00
7	7	<i>Rural Development and Panchayat Raj</i>				
		Revenue Voted	111.57	-	111.57	100.00
		Capital Voted	86.55	-	86.55	100.00
8	8	<i>Forest, Ecology and Environment</i>				
		Revenue Voted	74.63	8.61	66.02	88.46
		Capital Voted	5.19	0.62	4.57	88.05
9	9	<i>Co-operation</i>				
		Capital Voted	2.92	0.37	2.55	87.33
10	10	<i>Social Welfare</i>				
		Revenue Voted	66.93	-	66.93	100.00
		Capital Voted	32.05	-	32.05	100.00
11	11	<i>Women and Child Development</i>				
		Revenue Voted	55.13	2.01	53.12	96.35
		Capital Voted	1.41	-	1.41	100.00
12	12	<i>Information, Tourism and Youth Services</i>				
		Revenue Voted	2.17	0.38	1.79	82.49
		Capital Voted	0.19	-	0.19	100.00
13	14	<i>Revenue</i>				
		Revenue Voted	14.06	2.77	11.29	80.30
		Revenue Charged	0.42	-	0.42	100.00
		Capital Voted	0.28	0.07	0.21	75.00
14	15	<i>Information Technology</i>				
		Revenue Voted	3.01	-	3.01	100.00
		Capital Voted	2.16	-	2.16	100.00

(1)	(2)	(3)	(4)	(5)	(6)	(7)
15	16	<i>Housing</i>				
		Revenue Voted	4.06	-	4.06	100.00
		Capital Voted	13.53	-	13.53	100.00
16	17	<i>Education</i>				
		Revenue Voted	254.82	-	254.82	100.00
17	18	<i>Commerce and Industries</i>				
		Capital Voted	51.05	-	51.05	100.00
18	19	<i>Urban Development</i>				
		Revenue Voted	124.67	-	124.67	100.00
		Capital Voted	100.04	-	100.04	100.00
19	20	<i>Public Works</i>				
		Revenue Voted	327.03	65.60	261.43	79.94
		Capital Voted	109.55	49.12	60.43	55.16
		Capital Charged	0.15	-	0.15	100.00
20	21	<i>Water Resources</i>				
		Revenue Voted	9.57	2.84	6.73	70.32
		Capital Voted	45.90	33.89	12.01	26.17
21	22	<i>Health and Family Welfare</i>				
		Revenue Voted	106.51	93.84	12.67	11.90
		Capital Voted	35.06	33.32	1.74	4.96
22	23	<i>Labour</i>				
		Revenue Voted	9.72	3.89	5.83	59.98
23	24	<i>Energy</i>				
		Revenue Voted	123.34	-	123.34	100.00
		Revenue Charged	1.25	-	1.25	100.00
		Capital Voted	5.83	-	5.83	100.00
24	25	<i>Kannada and Culture</i>				
		Revenue Voted	8.20	7.39	0.81	9.88
25	26	<i>Planning, Statistics, Science and Technology</i>				
		Revenue Voted	20.95	2.24	18.71	89.31
26	27	<i>Law</i>				
		Revenue Charged	24.72	7.48	17.24	69.74
27	28	<i>Parliamentary Affairs and Legislation</i>				
		Revenue Voted	4.31	2.48	1.83	42.46
		Revenue Charged	0.78	0.76	0.02	2.56
28	29	<i>Debt Servicing</i>				
		Revenue Charged	171.45	-	171.45	100.00
		Total	3,733.20	1,228.18	2,505.02	

Appendix 2.5

**Excesses requiring regularisation
(Reference: Paragraph 2.4.1, Page 36)**

(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
1999-2000	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	2,817.86	Excess on account of reconciliation of expenditure
Total			5,014.59	5,012.54	

Appendix 2.6
Persistent excesses
(Reference: Paragraph 2.4.3, Page 37)

(Rupees in crore)

Sl. No.	Grant & Head of Account	2002-03			2003-04			2004-05		
		Total Grant	Expenditure	Excesses	Total Grant	Expenditure	Excesses	Total Grant	Expenditure	Excesses
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	3 - Finance 2071-01-115-2-Social Services	18.46	22.18	3.72	30.18	32.06	1.88	32.23	42.39	10.16
2	8- Forest, Ecology and Environment 2406-01-797-02-Transfer of Receipts from Compensatory plantations to Karnataka Forest Development Fund	5.00	8.99	3.99	5.00	95.65	90.65	8.00	53.19	45.19
3	14-Revenue 2235-02-101-20- Monthly Financial Assistance for the Physically handicapped and disabled poor	36.00	44.05	8.05	43.92	55.63	11.71	44.80	55.67	10.87
	2235-60-102-2-Pension of Destitute widows	59.67	71.78	12.11	62.42	77.07	14.65	63.67	78.32	14.65
4	20-Public Works 5054-80-001-01-Pro-rata Establishment Charges transferred from 2059-Public Works	2.00	20.36	18.36	2.00	15.08	13.08	2.00	13.24	11.24

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
5	21-Water Resources									
	2702-01-101-0-02-Maintenance and Repairs	13.75	16.94	3.19	12.48	19.04	6.56	14.75	24.73	9.98
	2702-80-052-1-Chief Engineer Minor irrigation, Bangalore	1.67	2.00	0.33	1.67	2.10	0.43	1.67	2.02	0.35
	2702-80-800-0-01-Survey Works, Minor Irrigation, Bangalore	0.14	2.17	2.03	0.04	2.04	2.00	0.05	0.53	0.48
	4701-01-315-4-Other Expenditure	1.10	4.75	3.65	-	2.37	2.37	0.21	2.22	2.01
	4701-01-317-1-Direction and Administration	1.05	7.52	6.47	1.05	8.27	7.22	1.03	8.22	7.19
	4701-01-317-4-Other Expenditure	-	9.51	9.51	3.93	4.30	0.37	-	1.25	1.25
4711-01-103-1-Other Flood Control Works	1.75	3.11	1.36	1.25	2.70	1.45	2.20	3.29	1.09	

Appendix 2.7

Cases where supplementary provisions proved unnecessary

(Reference: Paragraph 2.5.1, Page 37)

(Rupees in crore)

Sl. No.	Grant No. & Section	No. of Detailed Heads	Amount of Grant/Appropriation			
			Original	Supplementary	Expenditure	Unspent Provision
1	1 (Revenue-Voted)	4	4.78	5.65	4.43	6.00
2	3 (Revenue –Voted)	2	0.20	4.94	-	5.14
3	5 (Revenue –Voted)	4	1.79	3.01	1.53	3.27
4	7 (Revenue –Voted)	6	4.00	110.47	1.37	113.10
5	9 (Revenue –Voted)	1	10.00	2.68	2.68	10.00
	9 (Capital –Voted)	1	1.64	1.62	--	3.26
6	10 (Capital –Voted)	2	--	15.00	--	15.00
7	12 (Revenue –Voted)	1	3.50	0.10	2.36	1.24
	12 (Capital –Voted)	1	0.71	0.06	0.66	0.11
8	15 (Revenue –Voted)	1	0.60	0.27	0.60	0.27
9	17 (Revenue – Voted)	5	20.43	8.40	17.21	11.62
10	18 (Revenue –Voted)	2	--	10.17	--	10.17
11	20 (Capital –Voted)	2	108.38	22.51	78.93	51.96
12	21 (Capital –Voted)	2	21.65	20.00	17.77	23.88
13	25 (Capital-Voted)	1	0.23	0.50	0.21	0.52
Total		35	177.91	205.38	127.75	255.54

Appendix 2.8

**Cases where supplementary provisions proved insufficient
(Reference: Paragraph 2.5.1, Page 37)**

(Rupees in crore)

Sl. No.	Grant No. & Section	No. of Detailed Heads involved	Amount of Grant/Appropriation			
			Original	Supplementary	Expenditure	Excess uncovered
1	3 (Revenue – Voted)	1	1.04	0.40	2.20	0.76
2	6 (Revenue – Voted)	1	2.74	2.85	11.07	5.48
3	10 (Capital – Voted)	1	-	1.00	2.21	1.21
4	17 (Revenue – Voted)	4	230.72	16.37	283.52	36.43
	17 (Capital – Voted)	1	0.50	0.15	2.11	1.46
5	20 (Revenue – Voted)	2	8.93	6.37	19.35	4.05
6	22 (Revenue – Voted)	3	21.63	7.07	34.88	6.18
	22 (Capital – Voted)	1	1.00	0.84	2.11	0.27
7	26 (Revenue – Voted)	1	0.55	0.04	0.83	0.24
Total		15	267.11	35.09	358.28	56.08

Appendix 2.9

Cases where supplementary provisions proved excessive

(Reference: Paragraph 2.5.1, Page 37)

(Rupees in crore)

Sl. No.	Grant No. & Section	No. of Detailed Heads involved	Amount of Grant/Appropriation			
			Original	Supplementary	Expenditure	Unspent Provision
1	3 (Revenue-Voted)	2	1.36	2.75	2.29	1.82
	3 (Capital-Voted)	2	0.85	6.25	5.68	1.42
2	7 (Revenue-Voted)	3	58.88	54.67	110.83	2.72
3	8 (Revenue-Voted)	1	5.00	1.06	5.33	0.73
4	10 (Revenue-Voted)	1	37.01	19.87	56.13	0.75
5	11 (Revenue-Voted)	2	18.37	18.74	26.50	10.61
6	17 (Revenue-Voted)	6	421.91	74.72	476.69	19.94
7	18 (Revenue-Voted)	4	2.84	7.62	5.39	5.07
8	20 (Revenue-Voted)	2	85.70	13.05	90.20	8.55
	20 (Capital-Voted)	3	67.89	132.30	190.09	10.10
9	21 (Capital-Voted)	1	1.00	18.47	3.98	15.49
10	22 (Revenue-Voted)	5	71.88	38.74	92.43	18.19
11	23 (Revenue-Voted)	1	0.08	17.03	10.02	7.09
12	25 (Revenue-Voted)	2	0.21	0.55	0.38	0.38
13	29 (Capital – Charged)	1	1,000.00	493.56	1,462.79	30.77
	Total	36	1,772.98	899.38	2,538.73	133.63

Appendix 2.10
Injudicious re-appropriation of funds
(Reference: Paragraph 2.5.2, Page 37)

(Rupees in crore)

Sl. No.	Head of Account	Provision (Original plus Supplementary)	Re- appropriation	Final Grant	Actual Expenditure	Excess (+)/ Savings (-)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	2040 Taxes on Sales, Trade, etc. 001 Direction and Administration 01 Commissioner for Commercial Taxes 195 Transport Expenses	0.88	(+ 0.65)	1.53	3.49	(+ 1.96)
2	2040 Taxes on Sales, Trade, etc. 101 Collection charges 071 Building Expenses	4.18	(+ 2.92)	7.10	8.33	(+ 1.23)
3	3054 Roads and Bridges 01 National Highways 001 Direction and Administration 1 Direction 01 Chief Engineer - Salaries	1.62	(+ 0.07)	1.69	2.81	(+ 1.12)
4	2055 Police 101 Criminal Investigation and Vigilance 03 State intelligence 041 Travel Expenses	0.43	(+ 0.09)	0.52	1.18	(+ 0.66)
5	2071 Pension and other Retirement Benefits 01 Civil 104 Gratuities 2 Other Gratuities- Karnataka 06 Interest on belated payment of DCRG 240 Debt servicing expenses	0.06	(+ 0.30)	0.36	0.65	(+ 0.29)
	TOTAL	7.17	(+ 4.03)	11.20	16.46	(+ 5.26)
6	5465 Investment in General Financial and Trading Institution 01 Investment in General Financial Institution 190 Investment in Public Sector and other undertakings 2 Investments in Bangalore International Airport Limited (BIAL) through KSIIDC	70.00	(-) 10.00	60.00	0.05	(-) 59.95
7	2049 Interest Payments 01 Interest on internal debt 200 Interest on other internal debts 2 Interest on loans from NCDC 03 Interest on direct loans from NCDC 240 Debt servicing	71.15	(-) 1.13	70.02	29.78	(-) 40.24

(1)	(2)	(3)	(4)	(5)	(6)	(7)
8	2851 Village and Small Industries 107 Sericulture Industries 1 State Sericulture Industries 01 Sericulture and other Offices - Salaries	47.03	(-) 1.00	46.03	36.46	(-) 9.57
9	2055 Police 109 District Police 1 Police Force 01 Police establishment in existing district - Salaries	372.52	(-) 1.67	370.85	362.78	(-) 8.07
10	2040 Taxes on Sales, Trade, etc. 001 Direction and Administration 01 Commissioner for Commercial Taxes 125 Modernisation	20.00	(-) 7.40	12.60	5.11	(-) 7.49
11	2217 Urban Development 05 Other Urban Development Schemes 800 Other Expenditure 02 Urban Reforms Incentive Fund 059 Other Expenses	31.40	(-) 24.96	6.44	-	(-) 6.44
12	2071 Pension and Other Retirement Benefits 01 Civil 101 Superannuation and Retirement Allowances 3 State Government Pension 01 Pensions paid in India 251 Pension and Other Retirement Benefits	1,380.62	(-) 0.30	1,380.32	1,375.20	(-) 5.12
13	2402 Soil and Water Conservation 102 Soil Conservation 25 CSS-Soil Conservation in the catchment of river valley project by Watershed Development Department - Salaries	5.51	(-) 0.70	4.81	3.42	(-) 1.39
	TOTAL	1,998.23	(-) 47.16	1,951.07	1,812.80	(-) 138.27
14	2401 Crop Husbandry 800 Other Expenditure 1 Agriculture Department 32 Development of Agriculture under New Macro Management Mode 139 Major works	23.57	(+) 4.00	27.57	22.23	(-) 5.34
15	2215 Water supply and sanitation 01 Water supply 191 Assistance to Local Bodies, Corporations, etc. 1 Karnataka Urban Water Supply and Drainage Board 03 Grants for Urban Water Supply Schemes. 422 Special Component Plan	4.38	(+) 0.85	5.23	0.85	(-) 4.38

(1)	(2)	(3)	(4)	(5)	(6)	(7)
16	2851 Village and Small Industries 107 Sericulture Industries 1 State Sericulture Industries 01 Sericulture and Other Offices 101 Grants-in-Aid	3.25	(+ 1.00)	4.25	2.23	(-) 2.02
17	2501 Special Programmes for Rural Development 01 Integrated Rural Development Programmes 196 Assistance to Zilla Panchayats 1 Zilla Panchayats 07 Swarna Jayanthi Grama Swarojgar Yojana 409 Dakshina Kannada	0.87	(+ 2.59)	3.46	1.62	(-) 1.84
18	3054 Roads and Bridges 01 National Highways 337 Road Works 1 Roads and Bridges 01 Executive/SLAO and Ordinary repairs - Salaries	9.75	(+ 0.15)	9.90	8.48	(-) 1.42
19	2406 Forestry and Wild Life 02 Environmental Forestry and Wild Life 110 Wild Life Preservation 02 Central Sector Scheme of Project Tiger, Bandipur 139 Major works	6.06	(+ 0.65)	6.71	5.33	(-) 1.38
20	2215 Water supply and sanitation 01 Water supply 191 Assistance to Local Bodies, Corporations, etc. 1 Karnataka Urban Water Supply and Drainage Board 03 Grants for Urban Water Supply Schemes. 423 Tribal Sub-Plan	0.73	(+ 0.18)	0.91	0.18	(-) 0.73
21	2401 Crop Husbandry 800 Other Expenditure 2 Horticulture Department 23 Development of Horticulture under New Macro Management Mode 139 Major Works	15.55	(+ 0.06)	15.61	15.36	(-) 0.25
	TOTAL	64.16	(+) 9.48	73.64	56.28	(-) 17.36

Appendix 2.11
Statement showing the errors in budgeting
(Reference: Paragraph 2.5.4, Page 38)

(Rupees in crore)

Sl. No.	Grant under which provision was made	Supplementary Provision	Grant under which provision was to be made
1	18- Commerce and Industries	25.00	Grant No.3 - Finance
2	22- Health and Family Welfare	3.00	Grant No.23 - Labour
Total		28.00	

Appendix 2.12
Cases of defective re-appropriation orders
(Reference: Paragraph 2.6, Page 38)

(Rupees in crore)

Sl. No.	No. and Nomenclature of the Grant	Re-appropriation Order No. & Date	Total amount included in the Re-appropriation Order	Authority issuing the re-appropriation orders	Reason for rejection
1.	1-Agriculture and Horticulture	FD 154 CRA BRS 05 Bangalore 2.3.05	8.88	Under Secretary to Government, Finance Department (FR&BCC)	The amount does not tally with the original budget estimates.
2.	4-Department of Personnel and Administrative Reforms	GO DPAR 47 Bangalore dt.9.12.04	0.06	Under Secretary to Government, DPAR	Powers of re-appropriation by the Secretariat of Administrative Department have been kept in abeyance
3.	do	No.RCK/KB/RC/APP/2004-05 Dated 1.3.05	0.07	Resident Commissioner Karnataka Bhavan, New Delhi	To be issued from Finance Department.
4.	do	No.RCK/KB/RC/APP/2004-05/20 Dated 1.3.05	0.24	do	do
5.	6-Infrastructure Development	NO.FD 45 BRS 05 dt.28.01.05	20.00	Under Secretary to Government, Finance Department	Specific reasons not furnished and New Service
6.	do	No.FD 271(B)/BRS 2005 dt.26.3.05	10.00	Do	Do
7.	8-Forest, Ecology and Environment	FD 297 BRS 2005 DT.31.3.2005	0.49	Under Secretary to Government, Finance Department (FR&BCC)	Re-appropriation between Plan and Non-plan.
8.	10-Social Welfare	No.SKE 26 2005 dt.14.3.05	0.50	Under Secretary to Government, Social Welfare Department	Powers of Administrative Departments to Government for re-appropriation kept in abeyance.
9.	14-Revenue	FD 6 BRS 2004 DT.18.10.04	20.00	Under Secretary to Government, Finance Department (FR&BCC)	Re-appropriation statement does not tally internally and some items of re-appropriation orders issued by the Admin dept (Revenue Department) included.
10.	14-Revenue	FD 7 BRS 2004 DT.18.10.04	1.80	Under Secretary to Government, Finance Department (FR&BCC)	do
11.	16-Housing	FD 143 BRS 25.2.05	4.00	Under Secretary to Government, Finance Department (FR&BCC)	Object head below detailed head have not been shown
12.	17-Education	FD 250 BRS 2005 Bangalore dt.21.3.05	4.30	Under Secretary to Government, Finance Department (FR&BCC)	Re-appropriation to provide funds under a new head of account and sanction for re-appropriation not communicated and provision does not tally with the original Budget estimate

13.	17-Education	FD 53 BRS 2005 Bangalore dt.28.2.05	0.38	Under Secretary to Government, Finance Department (FR&BCC)	Not indicating specific reason. Amount in the sanctioned budget does not tally with the statement given
14.	17-Education	FD 270 BRS 2005 Bangalore dt.28.3.05	0.44	Under Secretary to Government, Finance Department (FR&BCC)	Amount of provision does not tally with original budget estimate
15.	20-Public Works	FD 145 BRS 2004 DT.28.2.05	0.01	Under Secretary to Government, Finance Department (FR&BCC)	Provision mentioned in the Annexure does not tally with the Budget Estimates.
16.	20-Public Works	FD 39 PW 11 2005 DT.31.3.05	0.32	Secretary to Government of Karnataka	The order is not self- balanced.
17.	21-Water Resources (Revenue)	PWD 5(A) FC 1/2005 DT.31.3.05	0.0022	Under Secretary to Government, PWD Finance Cell	Already re-appropriated vide No.FD 132 BRS 2005 dt.24.2.05
18.	21-Water Resources (Capital)	PWD 3(B) FC 3/2005 DT.31.3.05	0.01	Under Secretary to Government, PWD Finance Cell	Already included in order NO.FD 146(A) BRS 2005 dt.28.2.05
19.	21-Water Resources	PWD 146(b) BRS/2005 DT.31.3.05	0.05	Under Secretary to Government, Finance Department (FR&BCC)	Already included in order No.Para 3(c)FC 3 2005 dt.28.2.05
20.	22-Health and Family Welfare	NO.5 74 PTD 2004 Bangalore dt.27.10.04	0.0061	Under secretary to Government, Health and Family and Welfare	Powers of re-appropriation of the Administrative Departments have been kept in abeyance
21.	23-Labour	KE 316 LNI 2004 DT.10.11.2004	0.15	Secretary to Government of Karnataka Labour Department	Re-appropriation order rejected as per para 3 below item 6 of G.O.No.FD 02 TFC 2004 dt.9.9.04
22.	26-Planning, Statistics, Science and Technology	FD 10 BRS 2004 Bangalore dt.28.10.04	0.02	Under Secretary to Government, Finance Department (FR&BCC)	The original provision mentioned in the annexure does not tally with the budget estimates.
23.	29-Debt Servicing	FD 315 BRS 2005 DT.31.3.05	52.92	Under Secretary to Government, Finance Department (FR&BCC)	1) Belated receipt of the GO in this office after the finalisation of Appropriation Accounts 2) Insufficient balance for re-appropriation
Total			124.65		

Appendix 2.13

Statement showing flow of expenditure during the four quarters of 2004-05

(Reference: Paragraph 2.7, Page 38)

(Rupees in crore)

Sl. No.	Head of Account	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total	March 2005	Percentage of expenditure in March 05 to total expenditure of 2004-05
1	2030	3.73	8.93	11.32	16.87	40.85	10.59	25.9
2	2051	1.25	1.16	1.34	2.42	6.17	1.25	20.3
3	2245	59.52	30.13	41.60	108.95	240.20	70.06	29.2
4	2404	-	0.22	0.08	1.36	1.66	1.21	73.3
5	2505	5.96	63.47	11.84	25.54	106.81	23.28	21.8
6	2506	0.21	0.32	0.63	1.74	2.90	1.32	45.5
7	2575	0.02	11.28	-	18.80	30.10	15.05	50
8	2705	0.74	5.65	5.28	7.82	19.50	6.30	32.3
9	2711	0.04	0.04	0.03	0.37	0.48	0.29	60.4
10	2810	0.07	0.18	0.44	3.74	4.43	2.60	58.7
11	4211	-	-	-	0.33	0.33	0.30	90.9
12	4217	-	10.00	10.00	19.35	39.35	9.35	23.8
13	4225	-	11.02	7.72	36.54	55.29	18.46	33.4
14	4401	-	-	0.05	0.05	0.10	0.05	50.0
15	4403	-	-	0.04	0.10	0.14	0.10	71.4
16	4515	-	-	0.05	0.88	0.93	0.49	52.7
17	4852	-	-	-	6.20	6.20	5.39	86.9
18	4860	-	-	-	0.08	0.08	0.08	100.0

Appendix 2.14
Cases of new service/new instrument of service
(Reference: Paragraph 2.8, Page 39)

(Rupees in crore)

Sl. No.	Grant	Head of Account	Budget Provision	Expenditure	Excess
(1)	(2)	(3)	(4)	(5)	(6)
1	3- Finance	2040 – Taxes on Sales, Trade, etc. 001- Direction and Administration 01 – Commissioner for commercial Taxes – Transport Expenses	0.88	3.49	2.61
2		2071- Pensions and Other Retirement Benefits 01 –Civil 103 – Compassionate Allowances 3 – Compassionate Allowances – Karnataka 251 – Pension and Retirement Benefits	0.01	12.34	12.33
3		2071 – Pensions and other Retirement Benefits 01 – Civil 104 – Gratuities 2 – Other Gratuities – Karnataka 04 – DCRG under the Triple Benefit Scheme 251- Pension and Retirement Benefits	0.02	6.99	6.97
4		2071- Pensions and Other Retirement Benefits 01 –Civil 107 – Contributions to Pensions & Gratuities 104 – Contributions	0.03	106.58	106.55
5		2071- Pensions and Other Retirement Benefits 01 –Civil 115 – Leave Encashment Benefits 1 – General Services 29 – Land Revenue 251 – Pension & Retirement Benefits	0.80	2.98	2.18
6		2071- Pensions and Other Retirement Benefits 01 –Civil 115 – Leave Encashment Benefits 1 – General Services 40 – Sales Tax 251 – Pension and Retirement Benefits	0.53	1.64	1.11
7		2071- Pensions and Other Retirement Benefits 01 –Civil 115 – Leave Encashment Benefits 1 – General Services 52 – Secretariat General Services 251- Pension and Retirement Benefits	0.33	1.39	1.06

(1)	(2)	(3)	(4)	(5)	(6)
8		2071- Pensions and Other Retirement Benefits 01 –Civil 115 – Leave Encashment Benefits 1 – General Services 70 – Other Administrative Services 251 – Pensions and Other Retirement Benefits	0.07	2.20	2.13
9		2071- Pensions and Other Retirement Benefits 01 –Civil 115 – Leave Encashment Benefits 2 – Social Services 25 – Welfare of SC, ST and OBCs 251 – Pensions and Other Retirement Benefits	0.17	1.46	1.29
10		2071- Pensions and Other Retirement Benefits 01 –Civil 115 – Leave Encashment Benefits 3 – Economic Services 21 – Village and Small Scale Industries 251 – Pensions and Other Retirement Benefits	0.40	2.22	1.82
11		2071- Pensions and Other Retirement Benefits 01 –Civil 115 – Leave Encashment Benefits 4 – Capital Heads 01 – Major and Medium Irrigation 251 – Pensions and Other Retirement Benefits	0.20	1.83	1.63
12		2071- Pensions and Other Retirement Benefits 01 –Civil 800 – Other Expenditure 001 – Cost of Remittance of Pension by Money Orders 059 – Other Expenses	0.01	17.02	17.01
13	4 – Department of Personnel and Administrative Reforms	2235 – Social Security and Welfare 60 – Other Social Security and Welfare Programmes 107 – Swatantrata Sainik Samman Pension Scheme 01 – Pensions – other expenses	0.06	6.96	6.90
14	6 – Infrastructure Development	5465 – Investments in General Financial and Trading Institutions 01 – Investments in General Financial Institutions 190 – Investments in Public Sector and Other undertakings, Banks, etc. 3 – Investments in Rail Infrastructure Development Corporation (Karnataka) Ltd. (K-RIDE)	10.00	50.00	40.00
15	7 – Rural Development and Panchayat Raj	2215 – Water Supply and Sanitation 102 – Rural Water Supply 1 - ARWSP - DDP	-	3.83	3.83

(1)	(2)	(3)	(4)	(5)	(6)
16		2215 – Water Supply and Sanitation 01 – Water Supply 196 – Assistance to Zilla Panchayats 2- Zilla Panchayats 01-Block Grants-Lumpsum ZP, Chamarajnagar	1.23	7.21	5.98
17		2215 – Water Supply and Sanitation 01 - Water Supply 196 – Assistance to Zilla Panchayats 2- Zilla Panchayats 01-Block Grants-Lumpsum ZP, Mandya	2.16	6.66	4.50
18		2215 – Water Supply and Sanitation 01 - Water Supply 196 – Assistance to Zilla Panchayats 2- Zilla Panchayats 01-Block Grants-Lumpsum ZP, Kolar	1.84	6.12	4.28
19		2215 – Water Supply and Sanitation 01 - Water Supply 196 – Assistance to Zilla Panchayats 2- Zilla Panchayats 01-Block Grants-Lumpsum ZP, Bidar	1.57	5.41	3.84
20		2215 – Water Supply and Sanitation 01 - Water Supply 196 – Assistance to Zilla Panchayats 2- Zilla Panchayats 01-Block Grants-Lumpsum ZP, Davanagere	1.62	4.73	3.11
21		2215 – Water Supply and Sanitation 01 - Water Supply 196 – Assistance to Zilla Panchayats 2- Zilla Panchayats 01-Block Grants-Lumpsum ZP, Chitradurga	1.00	2.93	1.93
22		2215 – Water Supply and Sanitation 01 - Water Supply 196 – Assistance to Zilla Panchayats 2- Zilla Panchayats 01-Block Grants-Lumpsum ZP, Gadag	0.57	1.98	1.41
23		2501 – Special Programme for Rural Development 02 – Drought Prone areas Development Programme 196 – Assistance to Zilla Panchayats 1 – Zilla Panchayats 03 - Desert Land Development Programme, Bagalkot	0.40	2.36	1.96
24		2501 – Special Programme for Rural Development 02 – Drought Prone areas Development Programme 196 – Assistance to Zilla Panchayats 1 – Zilla Panchayats 03 - Desert Land Development Programme, Bijapur	0.42	1.54	1.12

(1)	(2)	(3)	(4)	(5)	(6)
25		2501 – Special Programme for Rural Development 02 – Drought Prone areas Development Programme 196 – Assistance to Zilla Panchayats 1 – Zilla Panchayats 03 - Desert Land Development Programme, Raichur	0.20	1.30	1.10
26	8 – Forest, Ecology and Environment	2406 – Forestry and Wild life 02 – Environmental Forestry and Wild life 110 – Wild life preservation 40 – India Eco-Development Project	-	1.16	1.16
27	14 – Revenue	2030 – Stamps and Registration 03 – Registration 001 – Direction and Administration 2 – Up-gradation of Standards of Administration	1.90	7.26	5.36
28	17 – Education	2202 – General Education 02 – Secondary Education 101 – Inspection - Salaries	0.15	1.98	1.83
29		2202 – General Education 02 – Secondary Education 106 – Text Books 09 – Text Books – Directorate, Press and Depots 015 – Subsidiary expenses	0.01	1.14	1.13
30		2202 – General Education 02 – Secondary Education 109 – Government Secondary Schools 13 – Junior Colleges 051 – General Expenses	0.17	1.53	1.36
31		2202 – General Education 02 – Secondary Education 800 – Other Expenditure 4 - Vocationalisation of Secondary Education	0.07	1.87	1.80
32		2202 – General Education 02 – Secondary Education 800 – Other Expenditure 4 – Vocationalisation of Secondary Education 051 – General Expenses	0.02	3.00	2.98
33		2202 – General Education 80 – General 800 – Other Expenditure 19 – District Institute for Education and Training and college for Teachers Education and Training 015 – Subsidiary Expenses	-	1.54	1.54
34		2203 – Technical Education 800 – Other Expenditure 80 – Technical Education Quality Improvement Project (WB) 500 – Lumpsum	-	4.84	4.84

(1)	(2)	(3)	(4)	(5)	(6)
35	19 – Urban Development	2215 – Water supply and Sanitation 01 – Water supply 191 – Assistance to Local Bodies, Corporation, etc 3 – Bangalore Water supply & sewerage Board 80 – Cauvery Water supply scheme 051 – GE- Grant to BWSSB Project IDP 109	-	4.82	4.82
36		2215 – Water supply and Sanitation 01 – Water supply 191 – Assistance to Local Bodies, Municipalities, etc 3 – Bangalore Water supply & sewerage Board 82 – Improvement of water supply and sewerage – PRGL 4009 Grants 51 – General Expenses	-	1.28	1.28
37		2217 – Urban Development 05 – Other Urban Development Schemes 800 – Other Expenditure 80- General 051 – FRGL 4501E Digital – mapping information system for BDA	-	5.15	5.15
38		6215 – Loans for Water supply and Sanitation 01 – Water Supply 190 –Loans to Public sector and other undertakings 2 – Bangalore water supply and sewerage Board. 81 – Augmentation of water supply and sewerage system in Bangalore with French Assistance- 395 - Loans to PSUs and Local Bodies	-	2.98	2.98
39		6217 – Loans for Urban Development 60 – Other Urban Development Schemes 191 – Loans to Local Bodies and Corporations etc. 2 - Bangalore Metropolitan Regional Development Authority 81 – RGL 450 2 E Digital Mapping Information System for BDA – Loans 051 – General Expenses	-	12.02	12.02
40		6217 – Loans for Urban Development 60 – Other Urban Development Schemes 191 – Loans to Local Bodies and Corporations etc. 3 – Karnataka Urban Infrastructure Development and Finance Corporation 80 - Karnataka Urban Development and Coastal Environment Management. 395 – KUIDF Corporation KUD and Coastal Environment Management- Loans to PSUs and Local bodies	-	1.04	1.04
41	20 – Public Works	3054 – Roads and Bridges 03 - State Highways 337 – Road works			

(1)	(2)	(3)	(4)	(5)	(6)
		0-01 – Ordinary repairs of roads 059 - other Expenses	0.08	69.64	69.56
42		4059 – Capital Outlay on Public Works 80 – General 001 – Direction and Administration 01 - State Sector Schemes - Percentage of establishment charges transferred from 2059-Public Works 386 - Constructions	0.17	2.40	2.23
43		5054 – Capital outlays on Roads and Bridges 03 – State Highways 101 – Bridges 0-01 – Construction of bridges and culverts and improvements of existing ones on State Highways 172 – Roads	0.35	5.99	5.64
44	21 – Water Resources	4701 – Capital outlay on Major and medium Irrigation 01 – Major Irrigation – Commercial 207 – Hemavathy Project 001 – Direction & Administration 01 – Project Establishment Salaries	-	1.44	1.44
45		4701 – Capital outlay on Major and medium Irrigation 01 – Major Irrigation – Commercial 315 – Bhadra Project 4 – Other Expenditure 03 – Canals and Branches 132 – Capital Expenses	-	2.06	2.06
46		4701 – Capital outlay on Major and medium Irrigation 01 – Major Irrigation – Commercial 317 – Tungabhadra Project – Left Bank 4 – Other Expenditure 12 – Roads – 172 Roads	-	1.25	1.25
47		4701 – Capital outlay on Major and medium Irrigation 03 – Medium Irrigation – Commercial 402 – Chulkinala Project 4 – Other expenditure 01 – Reservoir 122 – Capital Expenses	0.0008	3.61	3.6092
48		4702 – Capital outlay on minor irrigation 101 – Surface Water 1 – Water Tanks – Construction of New Tanks, Pickup, etc 04 – Construction of New Tanks – Bangalore Urban 139 – Major Works	1.00	9.87	8.87
49		4702 – Capital outlay on minor irrigation 101 – Surface Water 1 – Water Tanks – Construction of New Tanks, Pickup, etc 04 – Construction of New Tanks – Bangalore Urban 436 – NABARD Works	3.45	16.28	12.83
50		4702 – Capital outlay on minor irrigation 101 – Surface Water			

(1)	(2)	(3)	(4)	(5)	(6)
		1 – Water Tanks – Construction of New Tanks, Pickup, etc 06 – Restoration of old and Breached Tanks and Desilting of tanks 139 – Major Works	0.50	4.68	4.18
51		4702 – Capital outlay on minor irrigation 101 – Surface Water 1 – Water Tanks – Construction of New Tanks, Pickup, etc 07 – Modernisation of tanks by NABARD 139 – Major Works	0.50	5.26	4.76
52		4702 – Capital outlay on minor irrigation 800 – Other expenditure 3 – Lumpsum for Fresh works	0.0001	1.1114	1.1113
53	22 – Health and Family Welfare	2210 – Medical and Public Health 01 – Urban Health services – Allopathy 110- Hospital and Dispensaries 1 – Hospitals attached to teaching Institutions 18 – General Expenses	0.29	1.80	1.51
54		2210 – Medical and Public Health 05 – Medical Education Training and Research 105 – Allopathy 1 – Education including Education in Pharmacy 99 – Other Expenses	1.09	8.16	7.07
55		2210 – Medical and Public Health 05 – Medical Education Training and Research 200 – Other Systems 09 – Materials and Supplies	0.20	1.43	1.23
56		2211 – Family Welfare 196 – Assistance to Zilla Panchayats 1 – Zilla Panchayats 02 – District Family Welfare Bureau 15 – GIA for ZP	-	12.50	12.50
57		2211 – Family Welfare 196 – Assistance to Zilla Panchayats 1 – Zilla Panchayats 05 – Grants-in-aid for Zilla Panchayat	-	37.53	37.53
58		2211 – Family Welfare 196 – Assistance to Zilla Panchayats 1 – Zilla Panchayats 06 – Grants-in-aid for Zilla Panchayat	-	29.75	29.75
59		2211 – Family Welfare 196 – Assistance to Zilla Panchayats 1 – Zilla Panchayats 10 – Grants-in-aid for Zilla Panchayat	-	3.87	3.87
60		2211 – Family Welfare 196 – Assistance to Zilla Panchayats 1 – Zilla Panchayats 11 – Grants-in-aid for Zilla Panchayat	-	2.11	2.11
61		2211 – Family Welfare 196 – Assistance to Zilla Panchayats 1 – Zilla Panchayats 13 – Grants-in-aid for Zilla Panchayat	-	10.39	10.39
62		2211 – Family Welfare			

(1)	(2)	(3)	(4)	(5)	(6)
		196 – Assistance to Zilla Panchayats 1 – Zilla Panchayats 15 – Grants-in-aid for Zilla Panchayat	-	2.22	2.22
63		2211 – Family Welfare 200 – Other Services and Supplies 0 - 07 – Import of Double Puncture Laparoscope's	-	2.54	2.54
64		2210 - Medical and Public Health 06- Public Health 101- Prevention and Control of diseases 06 - Filaria 059 - Other Expenses	0.01	0.60	0.59
		Total	34.48	549.27	514.79

Appendix 2.15
Expenditure without budget provision
(Reference: Paragraph 2.9, Page 39)

(Rupees in crore)

Sl. No.	Grant	Head of Account	Amount
1	2	3	4
1	2- Animal Husbandry and Fisheries	2405 – Fisheries 001 – Direction and Administration 02 – Divisional Establishments	0.31
2		2405 – Fisheries 001 – Direction and Administration 03 – Executive Establishment	0.04
3		2405 – Fisheries 103 – Marine Fisheries 05 – Malpe Fishery Harbour – Project Establishment	0.02
4	7 – Rural Development and Panchayat Raj	2215 – Water supply and Sanitation 01- Water Supply 052 – Machinery and Equipment 2 – Repairs and Carriages	0.04
5	17 – Education	2202 – General Education 02 – Secondary Education 800 – Other Expenditure 1 – Other Scheme 06 – Re-imbusement of Non-Government Fees to SC/ST students studying in Government High Schools- Tribal Sub-Plan Special Component Plan	0.06 0.06
6		2202 – General Education 02 – Secondary Education 106 – Text Books 01 – Directorate of Text Books	0.03
7		2202 – General Education 02 – Secondary Education 109 – Government Secondary Schools 02 – Government Higher Secondary Schools converted into Junior colleges (DSS)	0.10
8		2202 – General Education 02 – Secondary Education 110 – Assistance to Non-Government Secondary Schools 1 – Private Junior Colleges	0.14
9		2202 – General Education 02 – Secondary Education 110 – Assistance to Non-Government Secondary Schools 2 – Private Higher Secondary Schools converted into Junior Colleges	0.29
10		2202 – General Education 80 –General 800 – Other Expenditure 19 – District Institute for Education and Training and college for Teachers Education and Training 15 – Travel Expenses	0.26

1	2	3	4
11		2202 – General Education 80 –General 800 – Other Expenditure 19 – District Institute for Education and Training and college for Teachers Education and Training 051 – General Expenses	0.23
12		2202 – General Education 80 –General 800 – Other Expenditure 19 – District Institute for Education and Training and college for Teachers Education and Training 051 – Building Expenses	0.13
13		2202 – General Education 80 –General 800 – Other Expenditure 19 – District Institute for Education and Training and college for Teachers Education and Training 195 – Transport Expenses	0.18
14		2203 – Technical Education 105 – Polytechnics 01 – Polytechnics 059 – Other Expenses	0.16
15		2202 – General Education 02 – Secondary Education 001- Direction and Administration 04 – Director, State Educational Research and Training 051 – General Expenses	0.15
16		2202 – General Education 02 – Secondary Education 001- Direction and Administration 04 – Director, State Educational Research and Training 059 – Other Expenses	0.11
17	18 – Commerce and Industries	2852 – Industries 80 – General 001 – Direction and Administration 2 – Director, Government Silk Industries	0.04
18	19 – Urban Development	2217 – Urban Development 05 – Other Urban Development Schemes 191 – Assistance to local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc. 2 – Karnataka Urban Infrastructure Development and Finance Corporation 80 – Karnataka Urban Development Coastal Management 1704 IND	0.45
19	21 – Water Resources	2701 – Major and Medium Irrigation 01 – Major Irrigation – Commercial 201 – Krishnarajasagar Works 02 – Maintenance Establishment	0.85
20		2701 – Major and Medium Irrigation 01 – Major Irrigation – Commercial 201 – Krishnarajasagar Works 03 – Extension and Improvements	0.07
21		2701 – Major and Medium Irrigation 01 – Major Irrigation – Commercial 201 – Krishnarajasagar Works 04 - Maintenance and Repairs	0.12

1	2	3	4
22		2701 – Major and Medium Irrigation 01 – Major Irrigation – Commercial 204 – Nugu Project 02 – Maintenance Establishment	0.05
23		2701 – Major and Medium Irrigation 01 – Major Irrigation – Commercial 206 – Harangi Project 04 – Maintenance Establishment	0.04
24		2701 – Major and Medium Irrigation 03 – Medium Irrigation – Commercial 219 – Chikkahole Project 02 – Maintenance Establishment	0.05
25		2701 – Major and Medium Irrigation 80 - General 001 – Direction and Administration 01 – Chief Engineer, Irrigation (South), Mysore	0.18
26		2701 – Major and Medium Irrigation 80 - General 001 – Direction and Administration 06 – Chief Engineer, Hemavathy Project, Gorur	0.07
27		2701 – Major and Medium Irrigation 80 - General 001 – Direction and Administration 09 – Superintending Engineer- Irrigation (Construction Circle), Mysore	0.08
28		2701 – Major and Medium Irrigation 80 - General 001 – Direction and Administration 13 – Chief Engineer, Hemavathy Project Canal, Tumkur	0.07
29		2701 – Major and Medium Irrigation 80 - General 005 – Survey and Investigation 5 – Kabini Project	0.18
30		4701 – Capital outlay on Major and Medium Irrigation 01 – Major Irrigation Commercial 202 – Krishnarajasagar Right Bank Canal 1 – Direction and Administration 01 – Project Establishment	0.54
31		4701 – Capital outlay on Major and Medium Irrigation 01 – Major Irrigation Commercial 203 – Modernisation of Krishnarajasagar Canals 1 – Direction and Administration 01 – Project Establishment	0.27
32		4701 – Capital outlay on Major and Medium Irrigation 01 – Major Irrigation Commercial 205 – Kabini Project 1- Direction and Administration 01 – Project Establishment	0.74
33		4701 – Capital outlay on Major and Medium Irrigation 01 – Major Irrigation - Commercial 206 – Harangi Project 1- Direction and Administration 01 – Project Establishment	0.41
34		4701 – Capital outlay on Major and Medium Irrigation 01 – Major Irrigation - Commercial 207 – Hemavathy Project 1- Direction and Administration 01 – Special Land Acquisition Office	0.12

1	2	3	4
35		4701 – Capital outlay on Major and Medium Irrigation 01 – Major Irrigation - Commercial 208 – Hemavathy Project (Canal Zone), Tumkur 1- Direction and Administration 01 – Project Establishment	0.80
36		4701 – Capital outlay on Major and Medium Irrigation 01 – Major Irrigation - Commercial 209 – Yagachi 1- Direction and Administration 01 – Project Establishment	0.17
37		4701 – Capital outlay on Major and Medium Irrigation 01 – Major Irrigation - Commercial 315 – Bhadra Project 4 – Other Expenditure 12 – Roads	0.14
38		4701 – Capital outlay on Major and Medium Irrigation 03 – Medium Irrigation-Commercial 230 – Manchanabele Project – NABARD 1 – Direction and Administration 01 –Project Establishment	0.11
39		4701 – Capital outlay on Major and Medium Irrigation 03 – Medium Irrigation-Commercial 343 – Lower Mullamari Project 1 – Direction and Administration 01 – Project Establishment	0.11
40		4702 – Capital outlay on Minor Irrigation 101 – Surface Water 1- Water Tank – Construction of new tanks, pickups, etc 436 – NABARD Works	0.33
41	25 – Kannada and Culture	2205 –Art and Culture 102 – Promotion of Arts and Culture 2 – Trusts 05 – Vivekananda Kala Kendra	0.25
		Total	8.55

Appendix 3.1
ORG-MARG survey - executive summary
(Reference: Paragraph 3.1.6, Page 43)

In order to gain an understanding of the functional status of the Consumer Protection Act Consumers at large, Complainants, manufacturers/service providers, NGOs and appropriate laboratories were covered under the survey. In the state of Karnataka a total of 1,995 consumers spread across urban and rural areas were contacted. Besides 450 complainants, 10 manufacturers/service providers, 2 NGOs and 1 laboratory were interviewed. The survey was conducted during 2nd week of July to 4th week of August 2005.

Findings of the survey

- Overall 81 *per cent* of the Consumers at large gave importance to knowing the Consumer Protection Act (CPA) but 76 *per cent* not aware of consumer rights and 84 *per cent* still unaware of Consumer Protection Act.
- The act is envisaged to benefit all the consumers in urban and rural areas but only 10 *per cent* of the rural population has heard about it.
- In response to, whether the Government is making any effort in safe guarding the consumer rights, only 20 *per cent* replied positively and the remaining either carrying negative or have no idea of the same.
- Formal sources of awareness - electronic and print media stand at 65 and 53 *per cent* respectively. Very low proportion of the aware consumers came to know about CPA from the NGOs (1.1 *per cent*).
- Nearly 22 *per cent* of the aware Consumers at Large have come to know about the act only in the last 4 years where as the act has been in existence for past 19 years.
- Overall, only 10 *per cent* reported to be aware of the existence of any redressal agency. Awareness on this among those aware of rights and CPA was higher.
- Around 32 *per cent* aware any redressal agency did not know the location of the district forum in their respective districts.
- About 92 *per cent* of complainants resided in urban areas and 99 *per cent* were the educated lot and earned a monthly household income of Rs.10,765/-. This implied that facilities provided by redressal agencies were availed mostly by residents of urban areas and that too by the middle/upper middle strata of the community.
- Nearly 53 *per cent* of the complaints were against services such as insurance (33 *per cent*), banking services (28 *per cent*) and communication (22 *per cent*). Another 47 *per cent* of the complaints were against products such as consumer durables (23 *per cent*), pharmaceutical (29 *per cent*) and FMCG (19 *per cent*).

- Majority of complainants came to know about the redressal agencies through electronic media (34 *per cent*), print media (60 *per cent*) and others i.e., friends/relatives (73 *per cent*). NGOs were not a popular source of awareness (6.3 *per cent*).
- Nearly 27 *per cent* of the complainants used stamp paper to file the case and in majority of cases (77 *per cent*) the lawyers/agents advised them to do so.
- Around 53 *per cent* of complainants who registered their complaints prior to March 2003 reported to have deposited court fee notwithstanding the fact that the court fee was introduced only in March 2003.
- An analysis of time taken at various stages of the cases show that on an average 3 days were spent for registering a case and 23 days were taken for serving the notice, first hearing was held after 24 days of serving the notice.
- On an average 4.1 hearings were required to resolve the case. Around 57 *per cent* of cases were still unresolved even after 5 hearings and most of these cases were against communication services (22 *per cent*).
- To resolve a case on an average 12.7 months were spent. In case of unresolved cases the same were pending on an average for the past 31 months.
- There were 74 cases where the decree was passed and compensation was yet to be received. On an average the compensation was due for 12.5 months. For those received compensation the same was received within an average period of 3.8 months.
- On an average the complainant had to spent Rs. 3,062 to resolve the case of which a large proportion (average amount of Rs.2,857) comprised of the advocate's fee.
- The manufacturers and service providers were well aware of CPA, on the contrary, not many consumers at large were aware of the Act or the redressal system.
- The NGOs are involved in spate of activities such as consumer education, advocacy, solving the grievances and helping complainants in filing of complaints at the consumer forum. One of the NGO representatives had created 18 Rural Benches for creating awareness in the rural areas of Karnataka.

Overall all the stakeholders and the complainants perceive the redressal as simple but not very speedy and economical.

Appendix 3.2
Staff in Consumer fora
(Reference: Paragraph 3.1.31, Page 49)

Sl. No.	Post	Number of Posts					
		Recommended by Bagla Committee	Sanctioned by State Government	Short fall	Recommended by Bagla Committee	Sanctioned by State Government	Short fall
		State Commission			District Fora		
1	Asst. Registrar-cum Asst. Adm. Officer	1	0	1	0	30	
2	Personal Secy-cum-Judgement Writer	1	1	0	0	0	0
3	Court Officer	1	1	0	30	0	30
4	Sheristhedar	2	1	1	30	30	0
6	Stenographers	6	4	2	60	60	0
5	First Division Asst.	15	4	11	53	30	23
8	Second Division Asst.	18	3	15	62	33	29
7	Librarian	1	0	1	0	0	0
9	Typist	4	2	2	0	0	0
10	Despatch Rider	1	0	1	30	0	30
11	Group-D Staff	13	9	4	138	90	48
	Total			38			160

Appendix 3.3

Non-filling up of vacancies

(Reference: Paragraph 3.1.31, Page 49)

Sl. No.	Post	Number of Posts					
		Sanctioned Strength	Working strength	Short fall	Sanctioned Strength	Working strength	Short fall
		State Commission			District Fora		
1	Registrar-cum Adm. Officer	1	1	0	0	0	0
2	Asst. Registrar-cum Asst. Adm. Officer	0	0	0	30	10	20
3	Personal Secy-cum-Judgement Writer	1	1	0	0	0	0
4	Court Officer	1	0	1	0	0	0
6	Sheristhedar	1	1	0	30	30	0
5	Stenographers	4	4	0	60	56	4
8	First Division Asst.	4	2	2	30	14	16
7	Second Division Asst.	3	3	0	33	30	3
10	Typist	2	1	1	4	2	2
11	Driver	2	2	0	20	4	16
12	Group-D Staff	9	8	1	90	90	0
	Total			5			61

Appendix 3.4
Vacancies in posts of President in District fora
(Reference: Paragraph 3.1.34, Page 50)

Sl. No.	District Forum	Period of Vacancy		No. of days	Whether in-charge arrangement made	No. of cases		Percentage of disposal during the period
		From	To			at the beginning of in-charge arrangement	disposed during the period	
1	Bangalore (Rural)	30 June 2003	17 September 2003	80	Yes	511	3	1
2	Bidar	26 March 2002	10 December 2002	260	Yes	46	11	24
3	Bijapur	01 October 2002	28 April 2003	210	No	293	0	0
4	Chikmagalur	01 June 2001	12 December 2001	195	Yes	100	39	39
5	Chitradurga	01 September 2003	19 December 2003	110	Yes	51	47	92
6	Hassan	06 March 2000	02 February 2001	334	Yes	69	79	114
7	Kodagu	03 February 2003	14 May 2003	101	Yes	100	2	2
		20 March 2004	25 August 2004	159	Yes	97	0	0
8	Mandya	30 October 1999	24 May 2000	208	No	101	0	0
		13 January 2005	21 July 2005	190	Yes	84	92	110
9	Raichur	10 August 2001	30 October 2002	447	Yes	54	19	35
10	Shimoga	01 June 2002	29 May 2003	363	Yes	661	490	74
11	Tumkur	25 March 2004	02 September 2004	162	Yes	26	26	100
12	Bangalore-II Addnl	07 April 2001	01 August 2001	117	Yes	425	27	6
		11 March 2002	14 June 2002	96	Yes	708	143	20
13	Koppal	25 February 2004	06 September 2004	195	Yes	38	6	16

Appendix 3.5

Statement showing details of shortfall in carriageway width
(Reference: Paragraph 3.2.11, Page 59)

Sl. No.	NH No.	Total Length (kms.)	Length for which data was available (kms.)	Range of Average Daily Traffic (PCUs)	Percentage of annual increase (Annual Growth Rate)	Existing Carriageway (Road length in kms.)		Shortfall in Carriageway (in km)	
						Single/ Intermediate Lane	Two-Lane	Two-Lane	Four-Lane
1	4	107.060	101.600	23700	17.37	--	101.600	Nil	101.600
2	4-A	84.120	84.120	11324-13620	17.53	35.120	--	35.120	Nil
3	9	75.010	30.260	17527	40.90	--	30.260	Nil	30.260
4	13	715.000	465.660	6010-15584	39.62	37.000	177.800	37.000	177.800
5	17	290.700	157.700	17725-66312	33.78	--	154.700	Nil	154.700
6	48	320.000	212.200	15798-55187	44.91	--	212.200	Nil	212.200
7	63	369.000	209.000	15087-27077	14.30	--	209.000	Nil	209.000
8	206	371.000	69.600	8665	14.30	56.000	--	56.000	Nil
9	207	122.000	12.000	17726	14.30	--	12.000	Nil	12.000
10	209	203.000	83.000	6140-23749	14.30	53.800	29.000	53.800	29.000
11	212	150.000	27.000	15348	14.30	--	27.000	Nil	27.000
	Total	2806.890	1452.140	-	-			181.920	953.560

Appendix 3.6
Statement showing shortfall in providing the minimum Sub-base thickness
(Reference: Paragraph 3.2.13, Page 60 & Paragraph 3.2.16 Page 62)

Sl. No.	NH No.	Widening to two lane from	Sanctioned estimated cost (Rs in crore)	Design life for 10 years			Sub-base actually provided by restricting to that of existing carriageway (in mm)	Shortfall (in mm)
				MSA*	Total crust thickness to be provided (in mm)	Sub-base to be provided (in mm)		
1	63	Km 140 to 157	3.58	34.38	800	310	150	160
2	63	Km 223 to 240	3.47	10.19	740	620	375	245
3	63	Km 200 to 223	2.91	40.62	710	260	160	110
4	63	Km 178 to 200	3.34	30.09	680	260	150	110
5	63	Km 335 to 346	5.31	83.91	790	375	200	175
		Km 346 to 350				375	150	225
6	63	Km 158 to 178	2.92	40.12	760	330	150	180
7	63	Km 240 to 267.600	2.83	38.39	760	330	150	180
8	63	Km 250 to 253	2.24	146.86	890	380	200	180
9	63	Km 132 to 140	3.60					
10	63	Km 350 to 358	2.23	59.68	790	330	150	180
11	218	Km 163 to 170	2.79	26.4	800	225	150	75
12	218	Km 115 to 123(with strengthening)	2.66	13.26	800	225	200	25
13	218	Km 18 to 22.500	1.62	11.41	710	330	150	180
14	218	Km 22.500 to 39.650	4.95	13.36	565	210	375	Nil
15	218	Km 132 to 152	8.12	26.40	800	380	200	180
16	218	Km 152 to 158(with strengthening)	3.80	18.73	790	380	150	230
17	218	Km 158 to 163(with strengthening)	NA	20.47	790	425	150	275
18	206	Km 34 to 40 (with strengthening)	2.61	49.30	730	300	200	100
19	206	Km 227 to 245(with strengthening)	8.13	144.70	718	260	200	60
20	206	Km 22 to 34 (with strengthening)	5.96	49.30	730	300	200	100
21	206	Km 255 to 274(with strengthening)	8.47	25.20	648	270	200	70
22	206	Km 153 to 163	3.18	84.00	800	330	200	130
23	13	Strengthening – Km 620 to 640	4.02	18.20	610	230	230	Nil
24	13	Km 422 to 430	1.61	62.39	650	200	150	50
25	13	Km 130 to 140	3.59	86.99	790	330	200	130
26	13	Km 470 to 479	3.97	NA	810	310	200	110
27	209	Km 392 to 402	3.36	7.63	784	400	200	200
28	209	Km 402 to 412	2.88	48.08	650	210	200	10
29	209	Km 127 to 131 & Km 136.200	NA	48.08	650	210	150	60
30	212	Strengthening – Km 259 to 269	2.75	90.00	860	380	150	230
Total			106.90	--	--	--	--	--

* Traffic intensity calculated and expressed in terms of Million Standard Axle (MSA), to arrive at total crust thickness of the carriageway.

Appendix 3.7
Deficiencies in survey and investigation
(Reference: Paragraph 3.2.19, Page 63)

(Rupees in crore)

Sl. No.	Name of work	Value of contract / Date of commencement	Date of inspection by higher authorities	Major deficiencies noticed in survey and investigation / preparation of estimate	Additional items executed	Final cost of work	Additional expenditure	Percentage increase in cost
1	IRQP – km124 to 142 (NH 209)	<u>134.09</u> 6.9.2000	Jan 2001	Severe damages in the existing carriageway	Providing BUSG and WBM in selected reaches	1.32	0.55	71.43
2	Widening – km 315 to 335 (NH 63)	<u>205.37</u> 24.12.99	July 2000	No provision for embankment in some reaches and raising the road in reaches wherein road submerges in rainy seasons.	Providing embankment and raising the road	2.83	0.78	38.05
3	Widening – km 178 to 200 (NH 63)	<u>219.14</u> 8.1.01	Dec 2000	Road badly damaged due to BC soil	Additional 150 mm of Sub-base provided	2.89	0.70	31.96
4	Widening – km 50 to 76 (NH 4-A)	<u>355.22</u> 20.6.2000	Aug 2000	Inadequate provisions for base/sub base	Providing sand blanket and BM	4.46	1.01	29.28
5	Widening – km 350 to 358 (NH 63)	<u>163.58</u> 28.2.02	March 2002	Heavy damage to existing carriageway	Raising road in 1.22 KM stretch by additional layer of Sub-base and metalling	2.07	0.43	26.22
6	Widening – km 158 to 178 (NH 63)	<u>199.28</u> 8.1.01	Dec 2000	Road badly damaged due to BC soil	Additional 150 mm of Sub-base provided	2.47	0.47	23.50
7	Widening – km 146 to 152 (NH 218)	<u>158.79</u> 7.3.03	NA	No provision for providing protection to high embankment portion in BC soil area.	Providing pitching on slopes and construction of toe wall	1.86	0.27	16.98
Total						17.90	4.21	

Appendix 3.8

Unwarranted execution of additional layer of tack coat in between two bituminous layers
(Reference: Paragraph 3.2.25, Page 65)

(Rupees in crore)

Sl. No.	NH Division	No. of works	Additional layer of tack coat			
			Estimated quantity (in sq. mtrs)	Estimated amount	Executed quantity (in sq. mtrs)	Expenditure incurred
1	Karwar	16	12,26,773	0.49	12,55,345	0.47
2	Mangalore	37	24,08,398	1.05	27,52,735	1.23
3	Chitradurga	45	25,00,000	1.00	25,09,091	1.03
4	Hubli	18	14,62,410	0.62	14,29,149	0.59
5	Bangalore	20	14,06,849	0.59	14,29,029	0.60
6	Bijapur	30	23,50,461	0.95	23,23,674	0.88
Total		166	1,13,54,891	4.70	1,16,99,023	4.80

Appendix 3.9

Underutilisation of excavated earth on embankments and shoulders
(Reference: Paragraph 3.2.26, Page 66)

(Rupees in crore)

Sl. No.	NH Division	No. of works	Unutilised quantity of available earth (in cum)	Extra cost due to underutilisation of available earth
1	Chitradurga	17	1,50,461	1.05
2	Hubli	11	1,47,150	1.68
3	Bangalore	27	1,15,716	0.57
4	Bijapur	25	1,79,693	1.53
Total		80	5,93,020	4.83

Appendix 3.10

Details of expenditure incurred for maintenance of roads during contract period and for rectification of damages during defect liability period
(Reference: Paragraph 3.2.27, Page 66)

(Rupees in crore)

Sl. No.	NH Division	Expenditure incurred during execution of works ^φ		Expenditure incurred during defect liability period [⊗]	
		No. of works	Expenditure	No. of works	Expenditure
1	Mangalore	2	0.13	2	0.08
2	Chitradurga	-	-	5	0.40
3	Hubli	14	1.27	8	0.19
4	Bangalore	1	0.06	4	0.13
5	Bijapur	5	0.41	6	0.11
Total		22	1.87	25	0.91

^φ Widening to Two-lane – 14 works; IRQP – 7 works and PR – 1 work

[⊗] Widening to Two-lane – 8 works; IRQP – 14 works and PR – 3 works

Appendix 3.11

**Details of project cost, source of funding and outlay
(Reference: Paragraph 3.3.8, Page 72)**

(Rupees in crore)

Sl. No.	Project and status	Estimated cost	Funds released			Expenditure
			KUIDFC	BDA/ Share of stakeholders	Total	
1 *	Construction of road over bridge/grade separator at the intersection of outer ring road and NH 7 near Hebbal DOC: October 2001, SDC: April 2003 and ADC: December 2003	50.00	5.00	$\frac{2.75}{36.43}$	44.18	66.35
2 *	Construction of grade separator/fly over near CSB DOC: August 2002, SDC: August 2003 and ADC: October 2003	20.36	10.18	10.18	20.36	21.27
3 *	Construction of grade separator/fly over near Bangalore Dairy Circle DOC: February 2003, SDC: April 2004 and ADC: November 2004	30.50	15.25	15.25	30.50	22.32 (Final bill not settled)
4 *	Construction of grade separator/fly over at Airport Road- Inner Ring Road junction DOC: February 2003; SDC: April 2004 and ADC: Work in progress	30.06	11.25	15.03	26.28	13.21
5 *	Construction of grade separator/fly over near JIC, Jayanagar DOC: February 2003, SDC: April 2004 and ADC: Work in progress	19.78	9.89	9.89	19.78	17.23
6 *	Integrated Development of Agara tank DOC: February 2003, SDC: August 2003 and ADC February 2004	5.73	2.50	3.23	5.73	7.15
7	Construction of Road over bridge at Benniganahalli DOC: October 1998, SDC: October 2000 and ADC: June 2002	60.00	55.00	NIL	55.00	48.13
8	Construction of grade separator at Anand Rao Circle DOC: May 2004, SDC: November 2005 and ADC: work in progress	27.89	10.50	13.95	24.45	22.61
9	Land acquisition for outer ring road DOC: October 1998, SDC: October 2000 and ADC: October 2000	10.94	5.12	5.82	10.94	12.96
Total		255.26	124.69	112.53	237.22	231.23

* Test-checked projects

DOC: Date of commencement, SDC: Stipulated date of completion, ADC: Actual date of completion

Appendix 3.12
Statement showing requirements and actuals in quality management
(Reference: Paragraph 3.3.22, Page 78)

Details of quality control test required to be conducted according to the terms of contract	Omissions noticed by Audit	Reply of the Department	Remarks
<p>Quality of cement</p> <p>Every consignment of cement used on the work to be tested by the contractor at the field laboratory set up by him or at an approved laboratory at his own cost</p>	<p>The BDA relied on the certificate of the manufacturer produced by the contractor. No independent test for ensuring the quality of cement was conducted either by the contractor or the BDA for the projects relating to flyovers near Airport, Dairy Circle and JIC</p>	<p>The BDA replied (November 2005) that samples from a few consignments were tested by the contractor.</p>	<p>The reply is not tenable as the procedure adopted was contrary to the terms of the contract.</p>
<p>Quality of steel</p> <p>Every consignment of steel used on the work to be tested by the contractor at the field laboratory set up by him or at an approved laboratory at his own cost</p>	<p>The BDA had not maintained the details of steel procured and consumed on the works by the contractor for all the five traffic-related projects. As a result the adequacy of tests conducted for ensuring the quality of steel could not be ascertained by Audit.</p>	<p>Specific reply to the point was not furnished by the BDA.</p>	<p>--</p>
<p>Quality of Ready Mixed Concrete (RMC)</p> <p>In the case of RMC procured from RMC plants, the contractor has to obtain prior approval of the BDA and conduct quality control tests</p>	<p>It was observed that no independent tests were carried out by the contractor for RMC procured from manufacturers for the projects relating to flyovers near Airport, Dairy Circle and JIC</p>	<p>The BDA replied (November 2005) that the RMC in the earlier stages was procured from reputed manufacturers. Hence the test certificates of manufacturers was relied upon as it conformed to ISI specifications</p>	<p>The reply is not tenable as the procedure adopted was contrary to the terms of the contract.</p>
<p>Cube tests</p> <p>For flyover near Hebbal, according to Clause 9 of the Contract Agreement, the minimum frequency of concrete of each grade shall be one cube for every two cubic meter of concrete for the first 300 cum of concrete or concrete in the first major span of bridge which ever is less to be reduced to one cube for every three cubic meters for subsequent works</p>	<p>The quantity of concrete executed on any day of casting was not indicated in the monthly report. As a result, adequacy or otherwise of samples drawn and tested could not be ensured.</p>	<p>Specific reply to the point was not furnished by the BDA.</p>	<p>--</p>

<p>Cube test for projects relating to flyovers near CSB, Airport, Dairy Circle and JIC</p> <p>According to the terms of the contract, the minimum frequency of sampling of concrete of each grade shall be in accordance with the table given below</p> <table border="1" data-bbox="386 464 667 793"> <thead> <tr> <th>Qty of concrete in work (Cum)</th> <th>No. of samples</th> </tr> </thead> <tbody> <tr> <td>1 – 5</td> <td>1</td> </tr> <tr> <td>6 – 15</td> <td>2</td> </tr> <tr> <td>16 – 30</td> <td>3</td> </tr> <tr> <td>31 – 50</td> <td>4</td> </tr> <tr> <td>51 & above</td> <td>4 + one additional sample for each additional 50 cum or part thereof.</td> </tr> </tbody> </table>	Qty of concrete in work (Cum)	No. of samples	1 – 5	1	6 – 15	2	16 – 30	3	31 – 50	4	51 & above	4 + one additional sample for each additional 50 cum or part thereof.	<p>It was observed that there were deficiencies in conducting cube tests which ranged from 10 to 48 percent as detailed below:</p> <table border="1" data-bbox="711 436 1166 604"> <thead> <tr> <th>Project</th> <th>No. of test reports</th> <th colspan="2">No. of test reports having shortfall and percentage</th> </tr> </thead> <tbody> <tr> <td>CSB</td> <td>262</td> <td>26</td> <td>10</td> </tr> <tr> <td>Dairy</td> <td>368</td> <td>176</td> <td>48</td> </tr> <tr> <td>IRR Airport</td> <td>235</td> <td>56</td> <td>24</td> </tr> <tr> <td>JIC(MICO)</td> <td>506</td> <td>191</td> <td>38</td> </tr> </tbody> </table>	Project	No. of test reports	No. of test reports having shortfall and percentage		CSB	262	26	10	Dairy	368	176	48	IRR Airport	235	56	24	JIC(MICO)	506	191	38	<p>Specific reply to the point was not furnished by the BDA</p>
Qty of concrete in work (Cum)	No. of samples																																	
1 – 5	1																																	
6 – 15	2																																	
16 – 30	3																																	
31 – 50	4																																	
51 & above	4 + one additional sample for each additional 50 cum or part thereof.																																	
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Dairy	368	176	48																															
IRR Airport	235	56	24																															
JIC(MICO)	506	191	38																															
<p>Load test</p> <p>According to Contract Agreement, routine load test shall be conducted for two percent of the total number of piles subject to a minimum of six numbers at locations approved by the Engineer-in-charge</p>	<p>It was observed that as against the minimum of six load tests to be carried out, only three tests were carried out for each project in projects relating to flyovers near Airport, Dairy Circle and JIC</p>	<p>Specific reply to the point was not furnished by the BDA.</p>	<p>--</p>																															
<p>Permeability test</p> <p>According to the contract agreement permeability test was to be conducted for each traffic-related project</p>	<p>It was observed that the permeability test was not conducted in the case of all the five traffic-related projects</p>	<p>Reply was not furnished by the BDA</p>	<p>--</p>																															

Appendix 3.13
**Details of development of sites and houses in excess of demand and
allotment**

(Reference: Paragraph 3.4.14, Page 85)

S I . No.	Place	Demand received	Number of houses constructed/ sites developed	Un-allotted	Percentage
1	Askihal	153	212	174	82
2	Kunjathbail	47	99	87	88
3	Padavu	38	62	47	76
4	Ullal- Someshwara	19	76	69	91
5	Chikmagalur Sy No.528	9	111	90	81
6	Chikmagalur GSR	2	21	21	100
7	Jamkhandi	357	392	312	80
8	Chikmagalur II Phase	189	539	363	67
9	Holalkere	38	61	48	79
10	Hosadurga	75	322	303	94
11	Haliyal	73	100	41	41
12	Gamanagatti	489	1,145	915	80
13	Thiruvail	36	94	83	88
14	Humnabad	62	95	80	84
	Total	1,587	3,329	2,633	79

Appendix 3.14
Irregular expenditure on deployment of Sowdies in Tungabhadra Project
(Reference: Paragraph 3.5.5, Page 89)

(Amount in Rupees)

Sl.No.	Year	Total atchcut (in acres)	No. of Sowdies required as per norms (one Sowdy for 243 hectares)	No. of Sowdies on regular establishment	Additional Sowdies required	Total number of sowdies deployed (including sowdies on regular establishment)	Excess deployed	Total expenditure admissible as per column 6	Expenditure incurred	Irregular expenditure
-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-	-11-
No.1, Tungabhadra Reservoir Division, Munirabad										
1	2000-01	1,27,000	212	145	67	431	219	11,79,468 ^ψ	50,40,000	38,60,532
2	2001-02	1,27,000	212	129	83	346	134	16,87,473 ^ψ	44,17,000	27,29,527
3	2002-03	1,27,000	212	114	98	306	94	11,41,455 [⊕]	40,24,000	28,82,545
4	2003-04	1,27,000	212	109	103	254	42	11,99,692 [⊕]	30,33,000	18,33,308
5	2004-05	1,27,000	212	103	109	305	93	13,22,715 [⊕]	44,11,000	30,88,285
TOTAL (A)										1,43,94,197
No.2, Canal Division, Oddarahatti										
1	2000-01	1,23,329	206	73	133	503	297	23,41,332 ^ψ	75,78,849	52,37,517
2	2001-02	1,23,329	206	63	143	456	250	29,07,333 ^ψ	79,82,335	50,75,002
3	2002-03	1,23,329	206	40	166	195	155	19,33,485 [⊕]	67,31,292	47,97,807
4	2003-04	1,23,329	206	40	166	361	36	19,33,485 [⊕]	42,44,604	23,11,119
5	2004-05	1,23,329	206	33	173	242	261	20,99,355 [⊕]	94,82,806	73,83,451
TOTAL (B)										2,48,04,896
No.4, Canal Division, Sirwar										
1	2000-01	1,75,106	292	90	202	776	484	35,56,008 ^ψ	120,80,000	85,23,992
2	2001-02	1,75,106	292	90	202	631	339	41,06,862 ^ψ	110,01,000	68,73,807
3	2002-03	1,75,106	292	90	202	569	277	23,52,795 [⊕]	100,38,000	76,85,205
4	2003-04	1,75,106	292	90	202	376	84	23,52,795 [⊕]	60,00,000	36,47,205
5	2004-05	1,75,106	292	90	202	339	47	24,51,270 [⊕]	30,24,000	5,72,730
TOTAL (C)										2,73,02,939

Total (A + B + C) = Rs.6,65,02,032

^ψ Amount calculated with reference to number of Sowdies required for nine months to raise both Khariff and Rabi crops and payment at current schedule of rates

[⊕] Amount calculated with reference to the number of Sowdies required for five months as water was released for only one crop during the year and payment at current schedule of rates

Appendix 4.1

**Statement showing the reimbursement of cancellation and re-registration charges of original and alternative sites
(Reference: Paragraph 4.1.3, Page 93)**

Sl.No.	Particulars of transaction	Amount reimbursed (Rupees in lakh)	Remarks
1.	Reimbursement to allottees of Ist block, 9 th Phase of JP Nagar, Bangalore necessitated due to change of layout plan after allotment of sites	5.02	BDA resolution No.77/2001
2.	Reimbursement to 36 allottees of Vth Block, 9 th Phase of JP Nagar, Bangalore necessitated due to litigation of land	9.86	BDA resolution No.135 dated 28.6.2003
3.	Stray site No.574 in RMV Extention, Stage II, Bangalore, which was under litigation, was cancelled and alternative site No.1112 in HSR Layout was allotted.	1.25	BDA Commissioner's approval dated 14.10.2003
4.	Stray site No.575 in RMV Extension, Stage II which was under litigation was cancelled and alternative site No.1113 in HSR layout was allotted.	1.18	BDA Commissioner's approval dated 17.9.2003
5.	Stray site No.572 in RMV Extension, Stage II, which was under litigation, was cancelled and alternative site No.178/A in Metadahalli Extension was allotted	1.38	BDA Commissioner's approval dated 17.9.2003
6.	Stray site No.566 in RMV Layout allotted while under litigation was cancelled and alternative site no.1119 in HSR Layout III Stage was allotted.	0.79	BDA Commissioner's approval dated 27.12.2003
7.	Reimbursement in respect of 17 allottees of Survey No.52/1 of Gollahalli Village in Bangalore Rural District necessitated due to allotment of sites on private land not at all acquired by BDA	4.41	BDA resolution No.170 dated 28.6.2003
	Total	23.89	

Appendix 4.2
Statement showing the excess payment
(Bridge-cum-barrage at Hireanur)
(Reference Paragraph 4.2.4, Page 100)

Sl. No.	Item of work	Quantity	Rate paid	Rate payable	Difference	Excess payment
			(Apart from premium)			
(in rupees)						
01	Excavation for foundation in ordinary soil for piers/abutments – Above LWL	21,812.1 cum	103.50	90.00	13.50	2,94,463
	Below LWL up to 1.50 M	1,194.303 cum	161.00	140.00	21.00	25,080
	Below LWL 1.50 to 3 M	7,042.307 cum	212.75	185.00	27.75	1,95,424
	Below LWL 3 to 4.50 M	1,691.787 cum	276.00	240.00	36.00	60,904
	Below LWL 4.50 to 6 M	2,194.8 cum	356.50	310.00	46.50	1,02,058
02	Excavation in hard rock Above LWL	58,520.2 cum	316.25	275.00	41.25	24,13,958
	Below LWL up to 1.50 M	36,078.42 cum	391.00	340.00	51.00	18,39,999
	Below LWL 1.50 to 3 M	8,539.723 cum	460.00	400.00	60.00	5,12,383
	Below LWL 3 to 4 M	1,665 cum	460.00	400.00	60.00	99,900
03	Providing & fixing HYSD dowel bars	1,280 No.	601.75	523.75	78.00	99,840
04	Filling in trenches in foundation by CC using 40 mm & down size jelly in LWL	10,468.782 cum	1,425.27	1,260.27	165.00	17,27,349
05	Filling foundation or top plug well or staining with CC 1:3:6	8,637.48 cum	1,679.33	1,476.83	202.50	17,49,090
06	Filling foundation with CC with 15 per cent plumps CC 1:2:4 For piers – below LWL	11,117.73 cum	1,874.43	1,657.08	217.35	24,16,439
	For abutments & wings Below LWL	1,478.18 cum	1,984.00	1,756.88	227.12	3,35,724
	Above LWL	4,410.46 cum	1,934.00	1,706.88	227.12	10,01,704
07	Insitu CC 1:1½:3 using 20mm down size jelly for foundation of piers – Below LWL	8,735.773 cum	2,623.80	2,312.56	311.24	27,18,922
	Above LWL (Main pier)	3,773.735 cum	2,573.80	2,262.56	311.24	11,74,537
08	Diversion of water course providing coffer dams or bunds 1.50 M depth below LWL	10,529.035 cum	161.00	140.00	21.00	2,21,110
	Beyond 1.50 M depth up to 3 M	13,046.51 cum	299.00	260.00	39.00	5,08,814
	Beyond 3 M up to 4.5 M	6,787.487 cum	437.00	380.00	57.00	3,86,887
	Beyond 4.5 M depth	5,080.8 cum	552.00	480.00	72.00	3,65,818
09	Supply of steel	941.138 MT	18,265.00	15,925.00	2,340.00	22,02,263
10	Labour charges for fabrication of Mild/HYSD steel reinforcement	9,411.38 quintals	272.16	240.66	31.50	2,96,458
Total						2,07,49,124
Add – tender premium at 14 per cent						29,04,877
Grant Total						2,36,54,001

Appendix 4.3
Statement of avoidable extra cost in the rehabilitation of
Shedbal-Sankeshwar Road (km 0 to 56)
(Reference: Paragraph 4.3.4, Page 105)

(A) Extra cost on additional quantities of tender items

Sl. No.	Item of work	Total quantity to be executed in excess of 125% of tendered quantity	Quantity executed up to March 2005	Tender rate viz., Rate payable as per DSR (2000-01) less tender rebate of 15.60%	Negotiated rate paid/payable	Difference in rate	Total extra cost	Extra payment made up to May 2005
		(in cum)		(in Rupees)				
1	Shoulder construction	36,340	4,919.017	94.66	157.00	62.34	22,65,436	3,06,651
2	Granular sub-base	22,750	14,150.696	441.21	540.00	98.79	22,47,472	13,97,947
3	Bituminous Macadam	4,460	7,339.358	2,005.50	2,450.00	444.50	19,82,025	32,62,345
Total							64,94,933	49,66,943

(B) Extra cost on additional items of work

Sl. No.	Item of work	Total quantity of work to be executed	Quantity executed up to March 2005	Tender rate viz., Rate payable as per DSR (2000-01) less tender rebate of 15.60%	Negotiated rate paid/payable	Difference in rate	Total extra cost	Extra payment made up to May 2005
		(in Rupees)						
1	Construction of embankment	82,610 cum	48,039.51 cum	98.58	150.00	51.42	42,47,806	24,70,192
2	Construction of sub-grade	64,100 cum	29,581.30 cum	102.97	157.00	54.03	34,63,323	15,98,278
3	Guard post	960 No.	-	280.75	368.44	87.89	84,374	-
4	M-20 Grade concrete	56 cum	-	1,998.88	2,332.52	333.64	18,684	-
5	NP3 pipes of 600 mm dia	127.50 mtrs	-	620.29	1,800.00	1,179.71	1,50,413	-
6	NP3 pipes of 750 mm dia	112.50 mtrs	-	789.80	2,000.00	1,210.20	1,36,147	-
7	Dismantling PCC in substructure	66.20 cum	-	69.42	246.85	177.43	11,746	-
8	Lined Covered Drains	1,151 mtrs	-	2,001.97	3,330.54	1,328.57	15,29,184	-
Total							96,41,677	40,68,470

Total avoidable extra cost = (Rs.64,94,933 + Rs.96,41,677) = Rs.1,61,36,610

Total avoidable extra payment = (Rs.49,66,943 + Rs.40,68,470) = Rs.90,35,413

Appendix 4.4
Excess payment of family pension
(Reference: Paragraph 4.6.1, Page 113)

(Rupees in lakh)

Sl. No.	District	No. of cases	Amount	Period
1	Bagalkot	14	1.03	December 2003 to December 2004
2	Bangalore (Rural)	28	6.62	May 2001 to December 2004
3	Belgaum	38	4.86	October 2001 to September 2004
4	Bellary	11	2.19	November 2000 to August 2004
5	Bidar	33	3.67	February 2002 to December 2004
6	Bijapur	40	7.55	December 2000 to September 2004
7	Chikmagalur	23	4.32	April 1998 to December 2004
8	Chitradurga	18	3.01	February 2001 to August 2004
9	Davanagere	37	6.30	March 2001 to August 2004
10	Dharwad	16	3.03	April 1998 to June 2004
11	Gadag	22	2.70	January 2003 to June 2004
12	Gulbarga	68	5.11	May 2002 to September 2004
13	Hassan	10	0.93	December 2003 to December 2004
14	Haveri	5	0.56	January 2003 to June 2004
15	Karwar	12	3.70	March 2000 to May 2004
16	Kolar	40	14.44	October 2000 to November 2004
17	Koppal	15	3.32	April 2001 to June 2004
18	Madikeri	3	0.15	February 2004 to February 2005
19	Mandya	25	5.82	September 2001 to December 2004
20	Mangalore	18	5.01	November 1996 to April 2004
21	Mysore	12	1.00	January 2003 to March 2004
22	Pension Payment Treasury	39	5.07	March 2003 to August 2004
23	Raichur	56	8.51	April 1998 to July 2004
24	Shimoga	39	7.32	February 1989 to December 2004
25	Tumkur	18	1.05	July 2004 to December 2004
26	Udupi	16	2.87	July 2001 to April 2004
	Total	656	110.14	

Appendix 4.5
Continued excess payment of family pension
(Reference: Paragraph 4.6.1, Page 114)

(Rupees in lakh)

Sl. No.	District	No. of cases	Amount	Period
1	Bagalkot	10	1.72	October 2003 to December 2004
2	Bangalore (Rural)	13	2.40	March 2004 to December 2004
3	Bellary	24	3.09	December 2003 to September 2004
4	Bidar	31	4.39	January 2002 to December 2004
5	Bijapur	29	2.91	February 2004 to September 2004
6	Chitradurga	2	0.32	July 2003 to August 2004
7	Davanagere	5	1.20	June 2001 to August 2004
8	Dharwad	2	0.35	September 2003 to June 2004
9	Gulbarga	2	0.15	January 2004 to September 2004
10	Hassan	1	0.14	December 2003 to December 04
11	Karwar	6	0.28	December 2003 to June 04
12	Kolar	6	1.95	June 2003 to November 04
13	Koppal	2	0.41	July 2003 to June 2004
14	Madikeri	3	0.38	March 04 to February 2005
15	Mangalore	13	1.25	May 2002 to April 2004
16	Mysore	7	1.00	January 2003 to March 2004
17	Pension Payment Treasury	2	0.19	February 2003 to August 2004
18	Raichur	5	1.14	July 2003 to July 2004
19	Shimoga	13	2.96	June 2002 to September 2004
20	Tumkur	24	3.67	December 2003 to January 2005
	Total	200	29.90	

Appendix 4.6

Non-receipt of GPF withdrawal vouchers

(Reference: Paragraph 4.6.1, Page 114)

(Rupees in lakh)

Sl. No.	Treasury	No. of items	Withdrawals
1	State Huzur Treasury	62	76.49
2	Bellary	2	16.20
3	Bangalore (R)	1	3.67
4	Mangalore	10	14.32
5	Kolar	5	73.69
6	Belgaum	4	6.09
7	Mysore	8	22.12
8	Chikmagalur	1	2.50
	Total	93	215.08

Appendix 4.7

Non-receipt of GPF recovery schedules

(Reference: Paragraph 4.6.1, Page 114)

(Rupees in lakh)

Sl. No.	Treasury	No. of items	Recovery
1	State Huzur Treasury	970	292.23
2	Bellary	159	12.98
3	Mandya	35	3.93
4	Haveri	104	6.10
5	Bangalore (R)	66	5.33
6	Mangalore	36	1.43
7	Hassan	109	8.47
8	Udupi	73	3.81
9	Madikeri	150	11.24
10	Bangalore (U)	429	110.13
11	Hubli	48	4.54
12	Kolar	51	1.14
13	Gadag	35	1.66
14	Dharwad	113	5.59
15	Davanagere	91	4.59
16	Bijapur	229	130.22
17	Karwar	79	7.28
18	Tumkur	130	21.10
19	Chitradurga	75	4.02
20	Belgaum	270	83.57
21	Mysore	295	48.74
22	Chikmagalur	109	4.84
23	Bidar	123	5.92
24	Shimoga	142	12.53
25	Koppal	69	3.86
26	Gulbarga	156	8.48
27	Bagalkot	146	13.26
28	Chamarajnagar	91	4.16
29	Raichur	73	23.66
	Total	4,456	844.82

Appendix 4.8

Details of Action Taken Notes pending as of October 2005
(excluding General and Statistical Paragraphs)
(Reference: Paragraph 4.7.1, Page 118)

Sl. No.	Department	Audit Report (Civil)								Total
		1995-96	1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02	2002-03	
01.	Forest, Home & Transport	-	1	-	-	-	-	-	-	1
02.	Health & Family Welfare, PWD and RDPR	-	-	-	-	-	-	-	1	1
03.	Animal Husbandry & Veterinary Services	-	-	-	1	-	1	-	-	2
04.	Commerce and Industries	-	-	1	1	-	2	-	-	4
05.	Co-operation	-	-	-	-	-	-	1	-	1
06.	Ecology and Environment	-	-	-	-	-	-	1	-	1
07.	Education	-	-	-	1	1	-	-	1	3
08.	Forest	-	-	-	-	-	-	-	2	2
09.	Finance	-	-	-	4	2	3	2	1	12
10.	Health & Family Welfare	3	2	-	1	3	3	2	2	16
11.	Home	-	-	-	-	-	-	-	1	1
12.	Housing	1	-	-	-	-	-	-	-	1
13.	Information, Tourism, Youth Services & Sports	-	-	-	-	1	-	-	1	2
14.	Labour	-	-	-	-	-	-	1	-	1
15.	Legislature Secretariat	-	-	-	-	1	-	-	-	1
16.	Minor Irrigation	-	-	1	-	-	-	-	-	1
17.	Planning	-	-	-	-	1	-	-	-	1
18.	Public Works	-	-	-	-	-	-	-	3	3
19.	Revenue	-	-	1	-	-	-	1	-	2
20.	Social Welfare	2	-	3	3	1	1	-	-	10
21.	Water Resources	-	-	-	-	-	-	-	2	2
22.	Women & Child Development	-	-	-	-	-	-	-	1	1
Total		6	3	6	11	10	10	8	15	69

Appendix 4.9**Details of paragraphs (excluding General and Statistical) yet to be discussed by Public Accounts Committee as of October 2005
(Reference: Paragraph 4.7.1, Page 119)**

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	Total
1.	Agriculture	-	-	-	-	2	-	-	-	-	-	-	2
2.	Animal Husbandry and Veterinary Services	-	-	-	-	-	3	1	1	2	-	-	7
3.	Commerce and Industries	-	-	-	-	-	2	3	1	5	1	-	12
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	20
7.	Forest	1	-	1	2	-	-	-	-	1	2	1	8
8.	Finance	-	-	-	-	-	-	4	2	3	2	1	12
9.	Health and Family Welfare	3	-	1	4	6	1	2	3	3	2	2	27
10.	Home	-	2	2	-	2	-	-	2	-	2	1	11
11.	Horticulture	-	-	-	-	1	1	-	-	-	-	1	3
12.	Housing	-	-	-	2	1	-	3	-	1	-	2	9
13.	Information, Tourism, Youth Services & Sports	-	-	-	-	-	2	1	3	-	-	1	7
14.	Kannada and Culture (Archeology & Museums)	-	-	-	-	-	-	2	-	-	-	-	2
15.	Labour	-	-	-	-	-	-	-	-	-	1	-	1
16.	Legislature Secretariat	-	-	-	-	-	-	-	1	-	-	-	1
17.	Minor Irrigation	1	6	3	5	4	3	-	-	-	-	-	22
18.	Planning	-	-	-	-	-	-	-	1	-	-	-	1
19.	Public Works	-	2	2	4	1	-	-	-	-	-	9	18
20.	Revenue	-	-	-	1	1	1	-	1	1	2	-	7
21.	Rural Development & Panchayati Raj	-	1	-	-	-	-	-	-	-	1	-	2
22.	Sericulture (Under C&I)	-	-	-	-	-	1	1	1	-	-	-	3
23.	Social Welfare	-	-	-	2	-	3	3	1	1	-	-	10
24.	Transport	-	1	-	-	-	-	-	-	-	-	-	1
25.	Urban Development	-	-	-	-	-	-	-	-	1	3	3	7
26.	Water Resources	14	7	7	6	8	7	2	2	5	6	4	68
27.	Women & Child Welfare	-	-	-	-	1	-	-	-	-	-	1	2
28.	Agriculture, Forest, Home & Transport	-	-	-	-	1	-	-	-	-	-	-	1
29.	Horticulture & Forest	-	-	-	-	-	-	-	-	-	-	1	1
30.	Housing, H&FW, Public Works, & RDPR	-	-	-	-	-	-	-	-	-	-	1	1
	Total	22	20	20	31	29	24	23	21	26	25	29	270

Appendix 4.10

Year-wise break-up of Outstanding Inspection Reports pertaining to Departments of Health and Family Welfare, Animal Husbandry and Veterinary Services and Minor Irrigation

(Reference: Paragraph 4.7.2, Page 119)

Year	Department of Health & Family Welfare		Department of Animal Husbandry & Veterinary Services		Department of Minor Irrigation	
	Number of IRs	Number of paragraphs	Number of IRs	Number of paragraphs	Number of IRs	Number of paragraphs
Upto1994-95	90	167	58	103	42	57
1995-96	18	35	01	05	06	12
1996-97	17	27	07	22	10	17
1997-98	22	70	04	19	08	15
1998-99	19	47	34	103	07	17
1999-2000	33	122	13	55	10	27
2000-01	31	100	12	43	14	49
2001-02	34	89	08	32	13	37
2002-03	50	231	10	28	18	60
2003-04	42	244	03	14	24	205
2004-05	07	25	--	--	11	131
Total	363	1,157	150	424	163	627

Appendix 4.11

(A) Irregularities noticed in the IRs pertaining to Health and Family Welfare Department
(Reference: Paragraph 4.7.2, Page 119)

Serial number	Nature of irregularities	Number of paragraphs	Amount (Rupees in lakh)
1.	Non-maintenance/improper maintenance of initial records, cash book, imprest account, <i>etc.</i>	71	186.33
2.	Extra/excess/infructuous/wasteful/unauthorised/irregular expenditure	171	1,718.39
3.	Irregular expenditure /purchase of defective machinery	81	822.96
4.	Delay in submission of NDC bills	20	213.77
5.	Excess/Over-payment to suppliers and officials	118	176.66
6.	Wanting payees' receipts/Utilisation Certificates	15	433.86
7.	Non-utilisation of user charges/funds/grants	14	262.28
8.	Outstanding dues/loans, advances, sales tax, income tax, <i>etc.</i>	160	999.30
9.	Machinery, Spares, Furniture, <i>etc.</i> , lying idle	77	1,086.64
10.	Non/short-accountal of materials purchased	10	4.35
11.	Non-adherence to prescribed procedure while dealing with cash	07	70.23
12.	Non-collection of medical/X-ray/clinical charges	46	468.57
13.	Irregularities in respect of acceptance of tenders/quotations	05	73.52
14.	Unspent balances or amounts recovered but not credited to Government	14	93.37
15.	Non-recovery of rent, water charges, <i>etc.</i> , from occupants of Government residential quarters	42	33.35
16.	Other miscellaneous irregularities	306	43.68
Total		1,157	6,687.26 or Rs.66.87 crore

(B) Irregularities noticed in the IRs pertaining to Animal Husbandry and Veterinary Services Department

Serial number	Nature of irregularities	Number of paragraphs	Amount (Rupees in lakh)
1.	Non-maintenance/improper maintenance of initial records, cash book, imprest account, etc.	21	0.63
2.	Extra/excess/infructuous/wasteful/unauthorised/irregular expenditure	50	659.56
3.	Irregular expenditure /purchase of defective machinery	22	129.87
4.	Delay in submission of NDC bills	04	477.52
5.	Excess/Over-payment to suppliers and officials	17	11.76
6.	Wanting payees' receipts/Utilisation Certificates	39	235.41
7.	Non-utilisation of user charges/funds/grants	08	946.43
8.	Outstanding dues/loans, advances, sales tax, income tax, etc.	55	295.60
9.	Machinery, Spares, Furniture, etc., lying idle	33	141.23
10.	Non/short-accountal of materials purchased	05	31.04
11.	Non-adherence to prescribed procedure while dealing with cash	04	0.01
12.	Non-collection of medical/X-ray/clinical charges	01	0.05
13.	Unspent balances or amounts recovered but not credited to Government	03	97.27
14.	Non-recovery of rent, water charges, etc., from occupants of Government residential quarters	08	1.35
15.	Other miscellaneous irregularities	154	52.90
Total		424	3,080.63 or Rs.30.81 crore

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

Serial number	Nature of irregularities	Number of paragraphs	Amount (Rupees in lakh)
1.	Extra/excess/infructuous/wasteful/unauthorised/irregular expenditure, Machinery/Spares lying idle	265	25,783.19
2.	Irregularities in respect of acceptance of tenders/quotations	06	271.05
3.	Losses due to deterioration, shortages, theft, <i>etc.</i> , awaiting regularisation	13	14.53
4.	Irregular expenditure /purchase of defective machinery	31	1,053.38
5.	Other miscellaneous irregularities	312	4,931.21
Total		627	32,053.36 or Rs.320.53 crore

Glossary of terms

(Reference: Chapter 3.2, Page 54-68)

Sl. No.	Term	Explanation in brief	Reference to	
			Paragraph No.	Page No.
1	Crust thickness	It is the total thickness of the road structure formed over the natural ground. It generally comprises a sub-base layer, non-bituminous base layer, bituminous base layer and a top most layer called a wearing coat/course.	3.2.10	58
2	Carriageway	The portion of the roadway designed and constructed for vehicular traffic	3.2.11	59
3	Roughness measurements	Measure of roughness on riding surface calculate through 'Roughometers' which is indicative of riding quality of the road surface	3.2.12	60
4	Formation width	It is the finished top width of the land for receiving the road structure.	3.2.14	61
5	Right of way	The land secured and reserved for development of a road and all structures pertaining to the road	3.2.16	61
6	Land width	It is the total width required to accommodate road way, berms, drains and width reserved for future development	3.2.16	61
7	Seal Coat	A dressing of bitumen blinded with grit, etc., applied to open textured bituminous surfaces to render the surface water tight and strengthen the macadam	3.2.19	62
8	Surface dressing	It is the process of painting or spraying a real surface with a thin layer of bitumen followed by a covering of stone chippings and then lightly rattled so as to provide a dust free wearing /riding surface over a base course and to prevent entry of water into the road structure	3.2.19	62
9	Water Bound Macadam (WBM)	It is the surface layer of a road formed by consolidation of road metal of different sizes (course aggregates) with water and earthy materials or rock particles	3.2.19	62
10	Tack Coat	The initial application of a binder to an existing surface to ensure thorough bondage between the new construction and the existing surface	3.2.25	65