
Appendix 1.1

Part A : Structure and form of Government Accounts

(Reference: Para 1.1, Page 2)

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

Part I: Consolidated Fund

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 All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the State Legislature.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

Part II : Contingency Fund

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

Part III : Public Account:

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

II. Form of Annual Accounts:

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

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

(Reference: Para 1.4, Page 4)

Terms	Basis for calculation
Buoyancy of a parameter	<u>Rate of Growth of the parameter</u> GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	<u>Rate of Growth of parameter (X)</u> <u>Rate of Growth of parameter (Y)</u>
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Trend/ Average	Trend of growth over a period of 5 years (LOGEST (Amount of 1997-98: Amount of 2002-03)-1)*100
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	Interest Payment/ [(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2]*100
Interest spread	GSDP growth - Weighted Interest rates
Interest received as <i>per cent</i> to Loans Advanced	Interest Received [(Opening balance + 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

Utilisation Certificates in respect of grants paid between 1 April 1986 and 31 March 2002 and not received as on 01 October 2003

(Reference: Para 1.7.1, Page 15)

(Amount: Rupees in lakh)

Sl. No.	Department	Year of payment of grant	Due to be received for the total grants paid		Received upto 30 September 2003		Outstanding as on 1st October 2003	
			Number	Amount	Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
I	EDUCATION 2203-Technical Education	1992-93	11	6.60	--	--	11	6.60
	TOTAL		11	6.60	--	--	11	6.60
II	INFORMATION, TOURISM & YOUTH SERVICES							
1.	2204 - Sports and Youth Services	1989-90	15	9.10	--	--	15	9.10
		1990-91	1	0.10	--	--	1	0.10
		1996-97	4	1,580.40	--	--	4	1,580.40
		1997-98	6	2,064.77	--	--	6	2,064.77
		1998-99	8	184.75	--	--	8	184.75
		Total	34	3,839.12			34	3,839.12
2.	2220 - Information and Publicity	2001-02	7	23.00	--	--	7	23.00
	TOTAL		41	3,862.12	--	--	41	3,862.12
III	KANNADA & CULTURE							
	2205 - Art & Culture	1986-87	15	12.86	12	7.56	3	5.30
		1987-88	5	5.01	--	--	5	5.01
		1988-89	23	19.48	--	--	23	19.48
		1990-91	26	67.96	5	4.26	21	63.70
		1991-92	3	2.25	--	--	3	2.25
		1993-94	26	52.98	--	--	26	52.98
		1999-00	31	273.75	22	114.10	9	159.65
		2000-01	10	40.77	6	38.70	4	2.07
		2001-02	4	46.65	--	--	4	46.65
	TOTAL		143	521.71	45	164.62	98	357.09
IV	HEALTH & FAMILY WELFARE							
	2210-Medical & Public health	1999-00	21	704.27	14	29.70	7	674.57
		2000-01	22	787.71	3	75.73	19	711.98
		2001-02	10	81.01	--	--	10	81.01
	TOTAL		53	1,572.99	17	105.43	36	1,467.56
V	URBAN DEVELOPMENT							
	2217 - Urban Development	1993-94	6	271.52	--	--	6	271.52
		1994-95	1	25.00	--	--	1	25.00
		1997-98	21	1,459.80	2	285.00	19	1,174.80
		1998-99	4	254.50	--	--	4	254.50
		1999-00	9	175.63	--	--	9	175.63
		2001-02	16	1,043.84	--	--	16	1,043.84
	TOTAL		57	3,230.29	2	285.00	55	2,945.29
VI	SOCIAL WELFARE							
	2235 - Social Security and Welfare	1986-87	1	1.27	--	--	1	1.27
		1992-93	1	0.31	--	--	1	0.31
		1993-94	4	1.61	--	--	4	1.61
		1994-95	4	0.77	2	0.58	2	0.19
	TOTAL		10	3.96	2	0.58	8	3.38

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
VII	CO-OPERATION							
1.	2425 - Co-operation	1986-87	1	1.96	--	--	1	1.96
		1988-89	21	4,043.52	--	--	21	4,043.52
		1989-90	20	3,551.68	--	--	20	3,551.68
		Total	42	7,597.16	--	--	42	7,597.16
2.	3475 – Other General Economic Services	1997-98	1	979.13	--	--	1	979.13
		1998-99	2	371.34	--	--	2	371.34
		2001-02	1	56.00	--	--	1	56.00
		Total	4	1,406.47	--	--	4	1,406.47
	TOTAL		46	9,003.63	--	--	46	9,003.63
VIII	PLANNING							
	2515 – Other Rural Development Programmes	1990-91	6	156.58	--	--	6	156.58
		1991-92	39	1,233.84	--	--	39	1,233.84
		1992-93	6	96.20	--	--	6	96.20
		1993-94	33	1,419.37	--	--	33	1,419.37
		1994-95	61	2,327.86	--	--	61	2,327.86
		2001-02	73	7,532.50	--	--	73	7,532.50
	TOTAL		218	12,766.35	--	--	218	12,766.35
IX	SCIENCE AND TECHNOLOGY							
	3425 - Other Scientific Research	1986-87	1	2.05	--	--	1	2.05
		1990-91	7	4.80	--	--	7	4.80
		1993-94	2	2.88	--	--	2	2.88
		1994-95	4	36.85	--	--	4	36.85
		1996-97	35	142.75	--	--	35	142.75
		1997-98	39	213.60	1	1.90	38	211.70
		1998-99	13	93.50	5	31.50	8	62.00
		1999-00	19	84.47	1	5.00	18	79.47
		2001-02	11	116.50	--	--	11	116.50
	TOTAL		131	697.40	7	38.40	124	659.00
	GRAND TOTAL		710	31,665.05	73	594.03	637	31,071.02

**Appendix 1.3
Status of Audit**

(Reference: Para 1.7.1, Page 15)

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)	1999-2000 to 2002-03	14.9.2001	2002-03	2002-03	2001-02
2.	Karnataka State Khadi and Village Industries Board, Bangalore	19 (3)	2002-03 to 2006-07	28.11.2002	2002-03	2001-02	2001-02
3.	Bangalore Development Authority, Bangalore	19(3)	1998-99 to 2003-04	12.4.1999	2002-03	2001-02	2001-02
4.	Karnataka Urban Water Supply and Drainage Board, Bangalore	19(3)	2003-04	27.4.2002	2002-03	2002-03	2001-02
5.	Karnataka Industrial Areas Development Board, Bangalore	19(3)	2000-01 to 2002-03	27.11.2001	2002-03	2001-02	2001-02
6.	Karnataka State Legal Service Authority	19(2)	KSLS Act, 1987 amended in 1994	-	2002-03	2001-02	2001-02
7.	Karnataka Slum Clearance Board, Bangalore	19(3)	2002-03 to 2006-07	2.9.2003	2002-03	2001-02	2001-02
8.	Karnataka Housing Board, Bangalore	19(3)	2001-02 to 2005-06	29.7.2003	2001-02 & 2002-03	2000-01	2000-01

Appendix 1.4
Financial assistance to local bodies and others –
Details of Accounts awaited

(Reference: Para 1.7.1, Page 15)

Sl. No.	Name of the Department	Years for which accounts had not been furnished	Number of accounts due
1.	Animal Husbandry and Veterinary Services	2000-01 to 2002-03	5
2.	Co-operation	1980-81 to 1985-86 and 1993-94 to 2002-03	192
3.	Commerce and Industries	1980-81 to 1985-86 and 1992-93 to 2002-03	160
4.	Education	1992-93 to 2002-03	286
5.	Forest, Environment and Ecology	2001-02 and 2002-03	2
6.	Health & Family Welfare Services	1998-99 to 2002-03	24
7.	Information, Tourism and Youth Services	1988-89, 1989-90 and 1991-92 to 2002-03	36
8.	Labour	1999-2000 to 2002-03	4
9.	Law	2001-02 and 2002-03	2
10.	Planning	2000-01 to 2002-03	8
11.	Public works and CADA	1999-2000 to 2002-03	11
12.	Revenue	2001-02 and 2002-03	2
13.	Rural Development and Panchayat Raj	2000-01 to 2002-03	3
14.	Science and Technology (State)	2000-01 to 2002-03	4
15.	Social Welfare	1998-99 to 2002-03	11
16.	Urban Development	1994-95 to 2002-03	50
17.	Youth Services and Sports	1999-2000 to 2002-03	5
	TOTAL		805

Appendix 1.5

Department-wise details of misappropriations and defalcations

(Reference: Para 1.7.2, Page 15)

(a) Reported during the year 2002-03

Sl.No	Department	Office in which occurred	Brief particulars of the case	Amount (in Rs.)	Remarks
1.	Public Works	Indi Sub Division, Bijapur	Fraudulent withdrawal of money relating to salary, DC Bills, etc.,	2,65,743	
2.	Horticulture	Assistant Director of Horticulture, Landscape, Lalbagh	Misappropriation of Government money by the staff of the office	25,91,323	
3.	Labour and Employment	Director of Employment and Training, Bangalore	Theft of computers from ITI (Women), Belgaum	5,06,000	
4.	Finance	Assistant Director of Small Savings, Hassan	Discrepancy between the amount shown as payment in treasury records and the amount taken to cashbook	3,25,000	The offence has been admitted by the official
Total				36,88,066	

(b) Disposed off during the year 2002-03

Sl.No	Department	Office in which occurred	Brief particulars of the case	Year in which reported	Amount (in Rs.)	Remarks
1.	Tourism	Tourist officer, O/o the Asst. Director of Tourism, Canteen, Hampi	Misappropriation of funds – Amount not remitted	1981-82	11,026.70	Waived off by Government
2.	Tourism	Tourist Officer, Bijapur	Misappropriation of Government money	1984-85	29,342.69	Waived off by Government
3.	Health & Family Welfare	Superintendent, Bowring & Lady Curzon Hospital, Bangalore	Suspected misappropriation of cash	1981-82	49,927.90	Amount recovered
4.	Commerce & Industries	Sericultural Extension Officer, Huliyurdurga	Misappropriation of Government money	1995-96	1,04,667.00	Amount recovered
Total					1,94,964.29	

Appendix 2.1

Savings due to Non-release of funds

(Reference: Para 2.3.1, Page 34)

(Rupees in lakh)

Sl. No.	Grant No.	Head of Account	Total Savings	Savings due to non/short release of funds
(1)	(2)	(3)	(4)	(5)
1.	38	2701-Major & Medium Irrigation		
		01- Major Irrigation – Canal		
		201-Krishnaraja Sagar Works		
		04-Maintenance and Repairs	216.18	127.98
2	38	2701-Major & Medium Irrigation		
		01- Major Irrigation – Canal		
		207-Hemavathi Project		
		04-Maintenance and Repairs	363.54	320.11
3	38	2701-Major & Medium Irrigation		
		80-General		
		005-Survey and Investigation		
		1-Water resources Development Organisation	287.95	247.09
4	38	4701-Construction on Major & Medium Irrigation		
		01-Major Irrigation – Canal		
		203-Modernisation of Krishnarajsagar Canals		
		4- Other Expenditure	352.42	347.29
5	38	4701-Construction on Major & Medium Irrigation		
		01-Major Irrigation – Canal		
		208-Hemavathi Project (Canal zone) Tumkur		
		4-Other Expenditure	569.51	409.05
6	38	4701-Construction on Major & Medium Irrigation		
		03-Major Irrigation – Canal		
		231-Nanjapur Lift Irrigation Scheme		
		4-Other Expenditure	209.82	209.82
7	38	4701-Construction on Major & Medium Irrigation		
		80-General		
		800-Other Expenditure		
		01-New Schemes	2,937.14	810.98
8	30	2406-Forestry and Wild Life		
		01-Forestry		
		101-Forest Conservation, Development and Regeneration		
		2-Other Schemes	238.67	187.41
9	30	2406-Forestry and Wild Life		
		01-Forestry		
		102-Social and Farm Forestry		
		2-Other Schemes	3,982.32	3,920.51
10	30	2406-Forestry and Wild Life		
		01-Forestry		
		105-Forest Produce		
		04-Supply of Bamboos to Paper Mills	191.06	191.05

(1)	(2)	(3)	(4)	(5)
11	30	2406-Forestry and Wild Life		
		01-Forestry		
		105-Forest Produce		
		02-Supply of firewood and Charcoal (including Iron and Steel Works, Bhadravathi)	117.12	105.00
12	1	2402-Soil and Water Conservation		
		102-Soil Conservation		
		86-ODA assisted Water Shed Programme		
		KAWAD Project	500.00	500.00

Appendix 2.2

Particulars of Grants/Appropriations in which the expenditure fell short by more than Rs.10 crore and also by more than 10 per cent of the total provision

(Reference: Paragraph 2.3.1, Page 34)

Sl. No.	No. & Name of the Grant/ Appropriation – Amount of savings (Rs. in crore) and percentage to provision	Scheme/Programme under which savings mainly occurred (Above Rs.1 crore only reckoned)	Rs. in lakh	Reasons for savings (wherever furnished)
(1)	(2)	(3)		(4)
1	1 – Agriculture (excluding Malnad Area Development Board) (Revenue-Voted) 118.13 (23.97)	Crop Husbandry – Direction and Administration – Agriculture Department –Salaries	158.20	
		Commercial Crops-Agriculture Department- Lumpsum - State	273.64	
		Extension and Training –Project for Agricultural Training of Farm women and youth with DANIDA assistance – Lumpsum – State	139.15	Non-implementation of the scheme due to technical problems
		Assistance to Local Bodies, Corporations etc. – Provision for vacant posts	164.00	
		Tribal Area Sub-plan- Agriculture Department	119.99	
		Other Expenditure – Agriculture Department – Special Component Plan	600.00	
		Agricultural practices using Israli Technology – Lumpsum - State	300.00	
		Development of Agriculture under New Macro Management Mode – Lumpsum –State	101.89	
		Soil and Water conservation Soil conservation – Comprehensive Watershed Development Project (World Bank Project) – Special Component Plan	1,787.00	Due to commencement of Sujala Jalayana Sangha only during the last quarter of the financial year
		Tribal sub-plan	428.00	
		Lumpsum – State	7,018.85	
		ODA assisted Watershed Programmes – KAWAD Project – Lumpsum - State	500.00	Due to non-release of funds from Government
		Assistance to local bodies – ZPs and GPS	429.34	
2	2 – Horticulture (Revenue-Voted) 29.20 (29.46)	Crop Husbandry – Direction and Administration – Horticulture Department – Executive Establishment – Salaries	382.16	Due to transfer of supernumary posts to other departments
		Commercial Crops- Horticulture Department - Scheme for Integrated Farming in coconut for productivity/ improvement with Coconut Development Board assistance – Other expenditure	148.36	
		Assistance to local bodies, corporations etc., Zilla Panchayats and Mandal Panchayats (Horticulture Department) – Block Grants	237.16	
		Other Expenditure – Horticulture Department – Development of Horticulture under New Macro Management Mode – lumpsum - State	1,826.64	
		Special Component Plan	114.00	

(1)	(2)	(3)	Rs. in lakh	(4)
3	3 – Animal Husbandry (Revenue-Voted) 39.05 (22.06)	Direction and Administration – Director of Animal Husbandry and Veterinary Services, Drugs and Chemicals	302.75	Rs.281.84 lakh was surrendered/ reappropriated due to non-supply of drugs and chemicals within the stipulated period
		Cattle and Buffalo Development – Animal Husbandry Development - Extension of Frozen Semen Technology and Progeny Testing Programme for Cattle and Buffalo Development	774.30	Due to non-release of funds by Government of India –(Rs.754.48 lakh)
		Assistance to local bodies, corporations etc., Provision for vacant posts – Lumpsum – ZP	113.00	
		Other Expenditure – SCP	126.00	
		CSS of National Ram/Buck and Rabbit Production – Other expenditure	100.00	
		Dairy Development – Assistance to Cooperatives and other bodies – Karnataka Milk Producers Cooperative Federation Limited – Losses of Diaries – subsidies	1,671.00	Due to withdrawal of entire provision in the revised estimates
		4	4 – Fisheries, Ports and Area Development (Revenue-Voted) 51.17 (32.66)	Fisheries-Marine Fisheries-Central Excise duty on HSD used by mechanical fish craft
Other Rural Development Programmes – other expenditure- Hyderabad Karnataka Development –Grants-in-aid	1,884.78			
Special Component Plan	1,092.00			
Tribal sub-plan	273.00			
Malnad Area Development - Grants-in-aid for NABARD	697.00			
Special Component Plan	564.00			
Tribal sub-plan	141.00			
Border Area Development Grants-in-aid	102.43			
5	5 – Large & Medium Scale Industries (excluding IT) (Revenue –Voted) 38.63 (14.67)	Consumer industries – Sugar – Sugar Development Fund – Lumpsum - State	2,500.00	
		Establishment of sugar institutions – subsidies	100.00	
		Other expenditure – Infrastructure support and trade promotion – Modernisation	615.09	
	(Capital-Voted) 115.49 (30.57)	Capital Outlay on iron and steel industries- Manufacture- other expenditure –industrial infrastructure for institutions-Investments	679.90	
		Other Capital outlay on Industries and Minerals-Investments in Public Sector and other Undertakings- -Karnataka State Industrial Investment and Development Corporation	100.00	
		Investment in Bangalore International Airport Ltd. through -Karnataka State Industrial Infrastructure and Development Corporation –Investments	2,882.50	
		Bangalore International Airport State Support Project – Finance assistance	2,225.00	
		KSIIDC-BIAP-Cell-Investments	140.00	
		Investment in Karnataka Rail Infrastructure Development Corporation Ltd. Sholapur-Gadag conversion project investment	1,000.00	

(1)	(2)	(3)	Rs. in lakh	(4)
		Hassan-Mangalore Gauge conversion project investment	900.00	
		Cost sharing for new projects- Investments	600.00	
		KRIDE-ROB/RUB projects-Investments	500.00	
		Investments in General Financial Institutions and Trading Institutions- Investment in General Financial Institutions- Investment in PSU and other Undertakings- Investment in infrastructure – Infrastructure Development Corporation (Kar.) Ltd. (IDECK) Investments	1,400.00	
		Development of Minor ports – investments	100.00	
		Other infrastructure project – investment	100.00	
		Loans for Consumer Industries Paper and Newsprint-Loans to Public Sector and Other Undertakings Loans to Mysore Paper Mills Ltd. – Loans to Dutch assisted pulp and paper	535.00	
		Others-Industrial Infrastructure Development	775.00	
		Other Loans to Industries and Minerals – Others- Other loans – Invoking guarantees	240.11	
6.	6 - Mines and Geology (Revenue-Voted) 16.39 (67.22)	Other outlays on Industries and minerals – Industrial Financial Institutions- Assistance to Industrial Financial Institutions -KIADB - Assistance to Karnataka Industrial Area Development Board -Grants-in-aid	1,510.92	Rs.200 lakh surrendered without any specific reasons
7	7 – Small Scale Industries (Revenue-Voted) 36.56 (19.35)	Village & Small Industries – Small Scale Industries – Modernisation/Technology Training – Lumpsum – State	2,420.49	
		Lumpsum provision for SCP (Corporation and Companies viz., LIDKAR, KUIB, KHDC, KSCDS) Special Component Plan	749.00	
		TSP Boards, Corporations and Apex Institutions – Tribal Sub-plan	186.00	
8.	8 – Sericulture and Textiles (Revenue – Voted) 33.02 (19.38)	Social Security and welfare – Social Welfare – Welfare of aged, infirm and Destitutes – Probation and after care services Department – Subsidies to Sari/ Dhoti Scheme – Special Component Plan	123.00	
		Special Component plan for Handloom, Textiles – SCP	121.00	
		Sericulture Industries – State Sericulture Industries – Grainages seed/commercial-Salaries	235.99	
		– Other Expenditure	594.97	Due to drop in the expenditure on the purchase of cocoon grains on account of paucity of mulberry leaves owing to failure of rains- Rs.150 lakh surrendered
		Cocoon Market and Ranges Salaries	121.77	
		Assistance to sericulture (SCP)-Spl Component Plan	106.00	

(1)	(2)	(3)	Rs. in lakh	(4)
		Lumpsum provision for State plan schemes in District Sector Arising out of KSP schemes-Salaries	411.89	
		Seri-2000-(Swiss-Development Co-operative Organisation)-Other Expenditure	188.88	Due to non sanction of scheme by the Govt.
		Sericultural Industries-Karnataka Silk Worm seed cocoons and silk yarn Development and price stabilisation fund-Lump sum provision for price stabilisation Fund authority scheme-Other expenditure	261.10	
		Industries-Consumer Industries Textiles-Govt.Silk filature Kollegal Operation and Maintenance-Hospital Accessories	180.32	
		Govt.Silk Filature-Santhejarahalli Operation and Maintenance-Hospital accessories	180.08	
		Govt.Silk Filature-Chamarajnagar Operation and Maintenance- Hospital Accessories	180.08	
		Govt.Silk Filature- Mamballi Operation and Maintenance- Hospital Accessories	180.08	
9.	14-Taxes on income- Professional Sales and Other Services 21.87 (14.23) (Revenue-Voted)	Collection of Taxes on Income & Expenditure-Other expenditure - Technical assistance-Lumpsum State	617.91	
		EFC grants for upgrading of commercial Taxes Administration Grants-in-aid	202.69	
		Collection charges-Salaries	700.49	Due to non receipt of approval from Govt. for Scheme of computerisation of Check Post
		Consumer Industries-Sugar subsidies	384.50	
10.	21-Bangalore Development Projects (Capital-Voted) 78.34 (79.85)	Loans for Urban Development other Development schemes- other loans	7,200.00	
		Loans to local bodies corporations, etc-BMRDA Karnataka Infrastructural project loans	633.57	
11.	24-General Admn- (Revenue-Charged) 12.23 (30.29)	Admn of Justice-High Court Establishment of new High Court Bench – Other Expenditure	1,000.00	
12.	25- Power projects- (Revenue-Voted) 1404.46 (42.48)	Other Taxes and duties on commodities and services- Collection charges-Electricity duty- Rebate payable to Karnataka Electricity Board & Licenses	155.13	Surrendered as the funds required to meet pending bills was about Rs.1400 Lakh for which a proposal had been submitted to Govt.
		Power-General-Assistance to Electricity Boards-KEB. Subsidy to Karnataka Electricity Board for loss due to Rural Electrification subsidies	1,339.44	
		Technical assistance for power sector reforms-Lumpsum - State	385.66	

(1)	(2)	(3)	Rs. in lakh	(4)
		Prime Minister Gramodaya Yojana-Rural Electrification-GIA	150.00	
		Other expenditure-Accelerated Power Development Programme KPTCL-GIA	5,707.00	
	(Capital-Voted) 10.37 (18.00)	Loans to power projects-Loans to public sector and other undertakings-Accelerated power Development Project-Loans to KPTCL, Loans to PSUs & other Bodies	667.00	
		Prime Minister's Gramodaya Yojana-Rural Electrification-loans to PSUs & other bodies	350.00	
13.	26-Small Savings, State Lottery & Insurance (Revenue-Voted) 334.41 (65.09)	Other fiscal services , Promotion of small savings Publicity propaganda-Rewards	522.62	Due to non-receipt of expected claims
		State Lotteries-Director of State Lotteries Payment of Prize amount	1,055.80	Due to postponement of prize amount on account of non-transfer of money to Personal Deposit Account.
		Computerised Network Lottery Public Expenses	1,500.00	As the work of printing of tickets was taken up by the sale agents
		Prize Money	22,500.00	Prize money was paid only for the months from August to March
		Payment of commissions to Agents-Commission on sales	8,291.51	Due to Payment of 34 per cent Commission
14.	29-Food & Civil Supplies (Revenue-Voted) 122.86 (37.66)	Food Storage & Warehousing Food subsidies – Differential cost of food grains-subsidies	13,887.86	Rs.1,874.44 lakh surrendered on a/c of reduced expenditure due to decline in demand for and non-lifting of EBPL food grains from godown.
		Other Expenditure-Consumer Fora, Lumpsum-State	104.54	As only two out of nine newly established district Fora became functional.
15.	30-Forest Ecology & Environment (Revenue-Voted) 70.59 (22.76)	Social and Farm Forestry- Forestry & Environment project for Eastern plains (OECF) Special Component plan	805.01	Due to non-receipt of permission from Govt. to issue letter of credit.
		Tribal Sub-Plan	197.11	-do-
		Lumpsum-State	2,795.42	-do-
		Assistance to Local bodies, Corporations, etc. -ZPs & GPs - Block Grants	222.17	
		CSS for soil conservation in River valley projects Grant-in-aid to ZPs	167.22	

(1)	(2)	(3)	Rs. in lakh	(4)
		Special Programmes for Rural Development-CSS for Area oriented Fuel wood-Lumpsum-State	220.42	Since GOI merged the scheme under National Afforestation Programme in the Xth Five Year Plan.
		Afforestation along with River Banks under NRCP-Lumpsum-State	137.00	Due to non-release of grant by GOI
		Minor Forest produce Plantation scheme- Other Expenditure	107.19	Since GOI merged the scheme.
		Ecology & Environment - Environmental(Research & Ecological Regeneration)- Educational/Training/extension- Indo Navagian Environment Programme-Lumpsum-State	154.00	
		Others-Other Expenditure Land acquisition for National River Action Plan-Acquisition of Land	442.38	
16.	31-Transport Services (Revenue-Voted) Rs.57.64 (39)	Collection Charges- Issue of computerised and Laminated PVC Driving License cards-Other Expenditure	158.73	
		Road Transport-Other Expenditure Bangalore Metropolitan Transport Corporation - Subsidies	1,686.00	
		Northwest Regional Transport Corporation-Subsidies	1,174.00	
		Subsidy towards students & other concessions extended by KSRTC-Subsidies	1,053.00	
		Free Bus Pass Facility to the Blind-Subsidies	747.00	
		Free bus travel facility to the Handicapped-Subsidies	498.00	
		Free bus pass facility to freedom fighters-Subsidies	255.00	
17	32-Home (Excluding Police intelligence) (Revenue-Voted) 123.63 (13.57)	Criminal investigation & Vigilance- Special units - Salaries	162.42	
		State Head quarters Police Commissioner of Police- Salaries	1,361.91	
		Improvement of Traffic in Bangalore City Lumpsum-State	426.45	Due to delay in the finalisation of tenders
		Lent Establishment Salaries	382.90	
		Commissioner of Police, Mysore- Salaries	328.35	
		Traffic Improvement Lumpsum-State	272.54	
		District Police-Police Radio Grid- Salaries	374.88	
		Kolar Gold fields- Police Salaries	100.66	
		Railway Police-Salaries	149.04	
		Welfare of Police personnel Subsidised Ration to Policemen- Subsidies	155.25	Due to non-distribution of sugar to the beneficiaries.

(1)	(2)	(3)	Rs. in lakh	(4)
		Modernisation of Police Forces Modernisation	4,520.54	
		Other Expenditure Computer Infrastructure-CCI Project- Modernisation	482.78	Rs.187.08 lakh surrendered due to non-receipt of sanction from the Govt. for the proposals placed.
		EFC Grants for up gradation of Police Administration - Grants-in-aid	181.89	
		Special Grants	178.15	
		Opening of Police Stations- Modernisation	236.11	Surrendered/Re- appropriated due to non-receipt of Govt. sanctions to pending proposals
		Social Security & Welfare Other social security & Welfare programmes-Other programmes – Relief to persons affected by Riots- General relief-Financial assistance	117.70	
		District Police- Police Motor Transport-Purchase of new Motor vehicles	147.00	Vehicles were purchased under Modernisation of Police Force Head of A/c.
18.	36- Housing (Revenue-Voted) 41.66 (18.91)	Housing-Rural Housing provision for landless- House sites	250.00	
		Tribal Sub-Plan	140.00	
		Other Expenditure - Subsidy for Ashraya Scheme in Rural Areas Special Component Plan	4,000.00	
		Tribal Sub-Plan	748.00	
		Special Occupational groups SCP	500.00	
		Tribal Sub-Plan	140.00	
		Lumpsum-State	100.00	
		Prime Minister's Gramodaya Yojane-Lumpsum-State	695.61	
		General-Assistance to local Bodies & Corporations-ZPs & GPs Indira Awas Yojana-Lumpsum-ZP	321.86	
		Urban Development - Slum Area Improvement - Assistance to local bodies, Corporation Slum Clearance Board- SCP	250.00	
		Special Component Programme - Slum improvement –Special Component Plan.	133.75	

(1)	(2)	(3)	Rs. in lakh	(4)
19.	37- Urban Development Authorities (Excluding Bangalore Development Project) City Corporation (Excluding BCC), Town Planning Department (Revenue-Voted) 151.21 (20)	Water Supply and Sanitation Assistance to local bodies & Corporations- KUWS&DB Grants for Urban Water supply schemes- SCP Tribal Sub-Plan Lumpsum-State Piped Water supply Scheme(Urban)- KUWS & DB- Grants-in-aid Urban Development General- Direction and Admn- Directorate of Municipal Admn-Urban Mapping – Lumpsum-State Assistance to local bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc. Grants to urban local bodies under EFC grants-Grants-in-aid Special Component Plan Compensation and Assignments to local bodies and Panchayat Raj Institutions-Other miscellaneous Compensation & assignments- Grants to Urban Local bodies under Financial Assistance/Relief- SFC recommendations Special grants to Corporations, Municipalities and Town Panchayat- Special grants for capital Development Grant-in-aid	1,864.00 310.00 213.00 250.00 150.00 1,383.91 750.00 6,179.90 3,857.00	
20.	38-Major & medium Irrigation (Revenue-Voted) 20.62 (18.91)	Major Irrigation-Commercial Krishnaraja Sagar works- Maintenance and Repairs- Repairs Suspense-Stock debits Hemavathy project-Maintenance and Repairs – Repairs Tunga Bhadra Project Left Bank canal- Maintenance & Repairs-Repairs Tunga Bhadra project Right Bank Extension & Improvements Maintenance & repairs-Repairs Tunga Bhadra Board	127.98 146.01 363.54 175.94 108.84 102.66 337.48	Due to non-receipt of letter of credit Rs.320.11 lakh surrendered due to non-receipt of letter of credit. Due to short release of LOC Rs.89.90 lakh re-appropriated Rs.12.76 lakhs surrendered due to short release of LOC Due to non-preference of claims by AP

(1)	(2)	(3)	Rs. in lakh	(4)
		Survey and Investigation – Water Resource Development Organisation- National Hydrology Project- Lumpsum-State	327.29	Due to non-release of funds by Govt. Rs.80.20 lakh re-appropriated and Rs.247.09 lakh surrendered.
21.	39-Minor Irrigation (excluding ground water) (Capital-Voted) 34.83 (24.71)	Capital Outlay on Minor Irrigation-Surface Water World Bank Aided-Tank Irrigation Projects – Karnataka Tank Development Project (Jala Samavardhane Yojane Sangha)- Major works	2,288.52	Work could not be taken up due to technical reasons. Rs.2,158.28 Lakh surrendered – Rs.130.24 Lakh re-appropriated.
		Water tanks- Construction of New Tanks, pickups etc, CE- Minor Irrigation Bangalore, Major works	603.93	
		Works	125.00	
		NABARD works	730.00	
		Modernisation of Tanks by NABARD- NABARD Works	250.00	
		Raith Kayaka kere- Major works	438.50	
		NABARD Works	250.00	
		Special Component Plan	2,328.61	
		Tribal Area Sub-Plan	506.00	
22.	41- Administration of Justice (Revenue-Voted) 14.66 (10.36)	Other Expenditure EFC grants for upgradation of Judicial Administration - Grants-in-aid	315.75	
23.	44-Public Works (Excluding Ports & Inland Transport) (Revenue-Voted) 291.36 (41.20)	General-Directions of Admn-Machinery & Equipment New Supplies-Hospital Accessories	273.06	
		Repairs & carriages Central Mechanical Organisation Repairs	143.46	
		Maintenance & Repairs- Buildings- Ordinary Repairs-Building Maintenance as per TFC Norms	2,537.84	
		Education	335.02	
		Medical	278.37	
		Technical Education	100.85	
		Building – Special Repairs-Medical	139.73	
		Suspense- Debits- Stock-Stock Debits	5,299.30	
		Miscellaneous- Works Advance MPWA-Debits	665.20	
		Housing- Govt. Residential Buildings- Other Housing- Maintenance & Repairs- Building Maintenance as per TFC Norms- Maintenance	419.80	
		Furnishing	370.43	
		State Highways - Bridges- Repairs to Bridges- Repairs	210.25	

(1)	(2)	(3)	Rs. in lakh	(4)
		Road works-Road Maintenance to meet Tenth Finance Commission Norms-Maintenance	7,071.45	
		Ordinary Repairs of Roads- Repairs	612.28	
		Renewals- Repairs	140.73	
		District and other Roads - Road works- Rural Road works - Prime Minister Gramodaya Sadak Yojana-Roads	10,138.98	
		Rural Roads - Pradhana Mantri Gramodaya Sadak-Roads	456.55	
		Other expenditure - District Roads & Bridges- Repairs to roads in Ayacut Area-Repairs	221.29	
		General-Direction & Administration Pro-rata establishment charges Transferred from 2059 public works	261.90	
		Machinery & Equipment - Pro-rata Machinery & equipment charges transferred from 2059 Public Works	104.43	
		Railway safety works- Construction of Railway over/under bridges in lieu of Railway level crossings	193.60	Due to non-release of funds in time.
		Transfer to Reserve funds & Deposit accounts- Transfer of grants from Central Road fund to Deposit Head Subventions-Inter Account Transfer	601.00	
	(Capital- Voted) 290.87 (29.07)	Capital outlay on public works General-Direction & Administration- State sector schemes- Percentage establishment charges- Transferred from 2059 Public Works	427.27	
		Construction – Construction of Mini Vidhana Soudha in Districts	1,500.00	
		Administration of justice	610.23	
		Public Works	241.30	
		District Administration	221.35	
		Legislature	184.82	
		Stationery and Printing	167.85	
		Sales Tax	157.80	
		Machinery & Equipment percentage- Machinery & equipment charges	139.85	
		Capital Outlay on Housing Govt. Residential Buildings – Other Housing- construction- Purchase of flats by PWD in Koramangala constructed by KHB under National Games project	2,000.00	
		Administration of Justice	356.96	

(1)	(2)	(3)	Rs. in lakh	(4)
		General- Investments in Public sector and other under takings- Repayments of loans and interest of KHB (National Games)- HUDCO loans- Assistance for repayment	3,420.56	
		Capital outlay on Social Security and Welfare- Social Welfare correctional services- Buildings – Major works	137.93	
		Other expenditure- Construction of Haj Buildings – Construction	300.00	
		Capital outlay on Roads and Bridges- State Highways- Road works- Development of State Highways under World Bank Assistance- Roads	18,606.55	
		Other Road formation- Roads	3,816.16	
		District & other Roads- Other expenditure- District Roads- Development of Roads in Sugar Factory Areas- Roads	620.30	
		General- Investments in public sector and other undertakings Karnataka State Roads Development Corporation- Investments	1,164.00	
		Miscellaneous Loans- Loans to contractors for purchase of Machinery- Other Contractors- Communications & Buildings	288.94	
		Loans- Miscellaneous Loans- State Renewal Fund (VRS and other Reliefs)- Loans to Public Sector undertakings & Local bodies	1,000.00	
24.	46-Rural Development & Panchayat Raj (Revenue-Voted) 270.17 (20.81)	Public Works- General Assistance to local bodies, Corporations, etc. ZPs & GPs	389.76	
		Water supply and sanitation-Rural Water supply Programme- Additional support to ZP sector Pradhana Mantri Gramodaya Yojana- Lumpsum-State	152.56	
		Submission project	151.48	
		Assistance to local bodies, corporations, etc- ZPs & GPs- Grant-in-aid for ZPs	2,061.57	
		Lumpsum-State	1,779.00	
		Lumpsum- G.P.	150.00	
		Sewage and Sanitation- Sanitation services – Panchasutra- Lumpsum-State	731.00	
		Assistance to local bodies, Corporations, etc, ZPs & MPs- Centrally Sponsored Scheme of Rural sanitation programme-GIA to ZPs	716.82	

(1)	(2)	(3)	Rs. in lakh	(4)
		Special Programme for Rural Development Programme- Direction and Administration- Monitoring Cell for IRD- Integrated Waste land Development Programme- Other Expenditure	469.16	
		Rural Employment- Other expenditure- Assistance to local bodies, corporations ZPs & GPs- State Employment- Assurance Scheme (Nemmadi)- Grants-in-aid for ZP	446.80	
		Jawahar Grama Samrudhi Yojana- Lumpsum- ZP	399.86	
		Land reforms- Regulation of Land holding and tenancy-Other schemes- Computerisation of land records- Modernisation	354.73	
		Assistance to local bodies, Corporations, etc, ZPs & GPs- GIA for ZP	3,587.95	
		Development Grants-Lumpsum- State	2,937.83	
		Grants to Panchayat Raj Institution under EFC grants – Lumpsum- ZP	1,047.89	
		ZPs Maintenance grants-Grants-in-aid for ZP	326.87	
		Grants to Taluk Panchayats	119.18	
		Block Grants—(Per capita grant and Anthyodaya)	112.93	
		Provision for vacant posts- Lumpsum	115.00	
		Other Expenditure- Maidan Development Board-Special Component Plan	144.00	
		Hill areas- Western Ghats- Assistance to local bodies, Corporations etc, ZPS & GPs- CSS of Western Ghats Development Programme-GIA for ZPs	177.51	
		Other Special Area Programme- State legislatures local area Development Programme- Lumpsum –State	8,827.50	
		Minor irrigation- General Assistance to local bodies corporations ZPs & GPs- Block Assistance	714.75	
		Non-conventional source of energy- Bio-energy-National Programme for Bio-gas Development	889.62	
		Roads and Bridges- General Assistance to local bodies, Corporations, etc.- Block assistance to ZPs and GPs	3,859.32	

(1)	(2)	(3)	Rs. in lakh	(4)
	(Capital Voted) 38.10 (50.32)	Capital outlay on water supply and sanitation- Water supply- Rural water supply scheme with Bilateral assistance- Integrated Rural Water supply and sanitation project (Jala Nirmala)- Lumpsum-State	3,713.00	
25.	47- Labour & Wakf (Revenue-Voted) 65.60 (35)	Medical & Public Health- Urban Health Services-Allopathy- Employees State Insurance scheme –Dispensary unit –Salaries	389.52	Non-filling up of vacant posts
		Drugs and Chemicals	176.37	
		Other Expenditure –Salaries	191.32	Non-filling up of vacant posts
		Lumpsum-State	178.41	
		Hospital Unit-Salaries	278.40	Non-filling up of vacant posts
		Labour & Employment- Labour Industrial Relations- enforcement of Labour laws- Lumpsum-State	349.76	Rs.174.05 lakh surrendered due to non-receipt of sanction from Govt. to implement labour schemes.
		Other social services-Administration of Religious and Charitable Endowments Acts-Repairs and improvements for Wakfs Institutions- GIA	100.00	Due to enforcement of economy measures
		Wakf Board- GIA	110.00	Due to enforcement of economy measures
		Constitution of tribunals under Wakf Act- Other expenditure	100.41	Due to enforcement of economy measures
		Other General Economic services Urban Oriented Employment Programme- Swarna Jayanthi Shahari Rozgar Yojana-Urban Wage Employment Programme-Lumpsum-State	1,821.16	
		Special Component Plan	121.00	
		Urban Self Employment Programme- Lumpsum-State	1,590.59	
		Special Component Plan	121.00	
26.	48- Social Welfare. (Revenue-Voted) 58.40 (16.63)	Welfare of SC,ST and Other Backward Classes- Welfare of SC- Economic Development SCP for SCs including Dr.Ambedkar Centenary Programme- Lumpsum- State	1,988.73	
		Assistance to Public Sector and other undertakings- SC/ST- Development Corporation- State Plan schemes- Self Employment Scheme- GIA	392.13	
		Education- Centrally Sponsored coaching & Allied schemes	153.14	

(1)	(2)	(3)	Rs. in lakh	(4)
		Encouragement to merit SC students- Lumpsum-State	299.44	Rs.150 Lakh surrendered due to non-release of grant by GOI.
		Residential schools-Lumpsum-State	120.00	
		Spl. Central assistance for SCP-SCP	597.26	
		Other Expenditure- Community Irrigation scheme – Other expenditure	210.00	
		Machinery for enforcement of untouchability Offences Act 1955	147.38	
		Assistance to local bodies, Corporations, etc, ZPs & GPs- CSS of Post-Matric scholarship for ST – Lumpsum- ZP	303.41	
		Special Central assistance to TSP	102.72	
		Housing- Construction of Houses to ST- Construction	439.34	
		Other Expenditure - Community Irrigation Scheme-other expenditure	106.00	
		Welfare of Backward Classes- Other Expenditure-Community Irrigation/Individual Irrigation scheme (Minorities)- Other Expenditure	209.00	
		Backward classes- Other expenditure	189.98	
		Karnataka Minorities Development Corporation- Subsidies	105.25	
		Karnataka Backward Classes Development Corporation- Subsidies	100.00	
	Capital-Voted 11.44 (17.19)	Capital Outlay on welfare of SCs, STs & OBCs- Welfare of the SCs- Investment in Public sector & other undertakings- Karnataka SCs/STs Development Corporation – Investment	394.45	
		Education- Construction- Construction of Hostel Buildings- construction	179.20	Due to non-receipt of sanction from Govt.
		Construction of Hostel Buildings- State scheme	179.00	Due to non-receipt of sanction from Govt.
		Construction of residential schools Assistance for repayments	252.50	
27.	49- Women & Child Welfare (Revenue-Voted) 62.39 (20.71)	Social security & Welfare- Social Welfare- Child Welfare Attendance-scholarship for Girls from fifth Std to SSLC- SCP	108.00	
		Women’s Welfare- Revolving Fund for Sthree Shakti- Other Expenditure	195.03	
		Assistance to local bodies, Corporations, etc. ZPs & GPs- CSS of Integrated Child Development Scheme- GIA	3,686.17	
		ZPs and GPs	1,034.20	

(1)	(2)	(3)	Rs. in lakh	(4)
		Nutrition- General- Other Expenditure Women & Child Nutrition Component	961.61	
28.	50-Medical Education (Revenue-Voted) 45.32 (17.15)	Medical and Public Health- Urban Health Services- Allopathy- Direction & Admn- Directorate of Health and Family Welfare Services (Medical Branch)- Lumpsum-State	245.90	
		Hospitals & Dispensaries- Hospitals attached to Teaching Institutions- College Hospitals-Salaries	561.59	
		Electricity & Water charges	1,010.54	
		Drugs & Chemicals	461.90	
		Major Hospitals- Purchase of Equipments/Ambulance (Medical Education)- Lumpsum-State	419.81	
		Medical Education-Training & Research- Allopathy- Education including education in pharmacy- Medical College, Bellary-GIA	754.81	
		Nursing schools-Salaries	203.32	
		GIA to private medical colleges towards stipends-GIA	106.71	
		Medical colleges-Salaries	704.95	
		Medical colleges-Scholarships & Stipends	210.87	
29.	51-Health & Family Welfare Services. (Revenue-Voted) 143.38 (17.20)	Medical & Public Health- Urban Health Services-Allopathy- Medical stores Depot-Govt. Medical stores, Bangalore- Drugs & Chemicals	1,213.89	Drugs & chemicals covered under tender were not supplied before 2003.
		Hospitals & Dispensaries-Major Hospitals-Major and District Hospitals- Salaries	634.31	Due to vacant posts
		Drugs and chemicals	380.05	
		Rajiv Gandhi Super specialty Hospital-Raichur-GIA	500.76	
		Karnataka Health Systems Development Project- Salaries	893.31	Vacant posts
		Office Expenses	237.78	Economy measures
		Tuberculosis Institutions- Other Tuberculosis Sanatoria- Salaries	165.32	Vacant posts
		Drugs and Chemicals	102.01	Economy Measures
		Rural Health Services-Allopathy Hospitals & Dispensaries- Taluk level General Hospitals- Salaries	335.42	Vacant posts
		Lumpsum-State	176.00	
		RIDF Works-Major works	197.03	
		Prevention and control of Diseases- Malaria-National Anti-Malaria Programme (Rural)	273.92	Non-filling up of vacant posts
		National Malaria eradication Programme-Salaries	411.65	Vacant posts
		Leprosy-Control Leprosarium Bangalore- Salaries	224.83	Vacant posts

(1)	(2)	(3)	Rs. in lakh	(4)
		Other Expenditure Logistic Project - Lumpsum-State	331.62	Surrendered as the funds for the project were provided by GOI directly to the Dept. concerned.
		Health Nutrition and Population Project- Lumpsum-State	200.00	As approval for the project was not received from GOI
		General Assistance to local Bodies Corporations, etc,- provision for vacant posts-Block assistance- Lumpsum-State	2,756.00	
		Maternity and child health- Reproductive and child Health services-National component-Other expenditure	2,400.00	
		Reproductive and child Health services-Sub-project, Bellary- Other Expenditure	238.60	Rs.51.88 lakh surrendered due to non-supply of vehicles for the project work
		Compensation-IUD- Financial Assistance/Relief	717.57	Due to less No. of FP Operations
		Selected Area Programme including IPP Rehabilitation of Bldg constructed under IDP-I IPP-III – Lumpsum-State	142.99	
		Continuation of Health centre under CHCs created under IPP VIII - Lumpsum-State	130.13	
30.	62-Bangalore City Corporation, Bangalore Water Supply and Sewarage Board and Bangalore Metropolitan Regional Development Authority (Revenue-Voted) 90.55 (63.49)	Urban Development- Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc BMRDA- Karnataka Infrastructure project (ADP)- GIA	4,800.00	
		Karnataka Coastal Management & Urban Development- GIA	2,400.00	
		Bangalore Megacity Project- GIA	1,455.00	
		Karnataka Municipal Development Project (WBA)- Lumpsum-State	279.00	
		Development of new projects- Lumpsum-State	150.00	
	(Capital-Voted) 22.78 (12.50)	Loans for water supply and sanitation- Water supply loans to public sector and other undertakings- BWSSB- Cauvery water supply stage V- Loans to BWSSB- Loans to Public Sector under taking and local bodies	1,616.54	
		Augmentation of water supply & sewerage system in Bangalore with French assistance- Loans to PSU & local bodies	439.05	
		Total	3,12,159.37	

Appendix 2.3

Cases where supplementary provision proved unnecessary

(Reference: Paragraph 2.3.4, Page 36)

(Rupees in crore)

Sl. No.	Grant No. and Section	No. of detailed heads	Amount of Grant/Appropriation			
			Original	Supplementary	Expenditure	Saving
1	4 (Revenue-Voted)	02	21.92	3.25	17.80	7.37
2	8 (Capital-Voted)	03	-	1.32	-	1.32
3	10 (Revenue-Voted)	02	0.40	0.15	-	0.55
4	11 (Capital-Voted)	01	-	0.35	-	0.35
5	13 (Revenue-Voted)	01	-	0.05	-	0.05
6	15 (Revenue-Voted)	01	0.20	0.25	0.11	0.34
7	19 (Revenue-Voted)	01	0.20	0.06	0.12	0.14
8	23 (Revenue-Voted)	01	-	0.35	-	0.35
9	24 (Revenue-Voted)	03	0.67	0.41	0.60	0.48
10	28 (Revenue-Voted)	02	0.70	1.74	0.37	2.07
11	32 (Revenue-Voted)	01	-	1.78	-	1.78
12	33 (Revenue-Voted)	01	-	0.10	-	0.10
13	36 (Revenue-Voted)	01	40.00	16.67	16.67	40.00
14	37 (Revenue-Voted)	01	5.00	0.63	3.13	2.50
	37 (Capital – Voted)	01	-	6.00	-	6.00
15	38 (Capital-Voted)	01	46.42	9.50	26.55	29.37
16	39 (Revenue-Voted)	01	-	0.98	-	0.98
	39 (Capital-Voted)	02	0.35	10.07	-	10.42
17	42 (Revenue-Voted)	07	7.29	3.70	3.61	7.38
18	44 (Revenue-Voted)	04	0.31	4.69	0.07	4.93
	44 (Capital-Voted)	04	54.02	20.03	31.60	42.45
	44 (Revenue-Charged)	02	-	0.09	-	0.09
19	45 (Revenue-Voted)	01	15.49	0.04	14.26	1.27
20	47 (Revenue-Voted)	04	0.33	0.06	0.19	0.20
21	48 (Revenue-Voted)	02	11.90	2.63	8.71	5.82
22	49 (Revenue-Voted)	02	-	1.21	-	1.21
23	50 (Revenue-Voted)	01	22.77	2.00	17.22	7.55
24	51 (Revenue-Voted)	05	31.56	2.54	28.35	5.75
25	52 (Revenue-Voted)	01	0.01	1.00	-	1.01
		59	259.54	91.65	169.36	181.83

Appendix 2.4

Cases where supplementary provision proved insufficient

(Reference: Paragraph 2.3.4, Page 36)

(Rupees in crore)

Sl. No.	Grant No. and Section	No. of detailed heads involved	Original Provision	Supplementary Provision	Expenditure	Excess uncovered
1	4 (Revenue-Voted)	04	15.27	19.09	43.23	8.87
	4 (Capital-Voted)	01	0.20	0.40	0.77	0.17
2	5 (Capital-Voted)	01	90.00	57.55	148.36	0.81
3	9 (Revenue-Voted)	03	43.44	6.43	50.26	0.39
4	10 (Revenue-Voted)	01	3.00	0.00	31.50	28.50
5	13 (Revenue-Voted)	01	0.05	0.10	0.50	0.35
6	17 (Revenue-Voted)	01	0.25	0.05	0.37	0.07
7	19 (Revenue-Voted)	02	1.14	0.16	1.60	0.30
8	24 (Revenue-Voted)	02	0.13	0.25	0.47	0.09
9	30 (Revenue-Voted)	03	2.91	2.75	11.22	5.56
10	33 (Revenue-Voted)	01	5.00	0.10	5.21	0.11
11	36 (Revenue-Voted)	01	67.00	8.33	106.95	31.62
12	38 (Capital-Voted)	04	0.55	4.48	7.58	2.55
13	39 (Capital-Voted)	07	4.30	13.25	49.29	31.74
14	40 (Revenue-Voted)	03	6.62	0.50	7.68	0.56
15	41 (Revenue-Voted)	02	0.43	0.11	0.78	0.24
16	42 (Revenue-Voted)	05	0.56	0.73	2.39	1.10
17	43 (Revenue-Voted)	01	0.01	0.06	0.09	0.02
18	44 (Revenue-Voted)	02	2.16	3.76	6.44	0.52
	44 (Capital-Voted)	01	120.00	25.00	170.41	25.41
	44 (Capital-Charged)	01	0.13	0.03	0.30	0.14
19	47 (Revenue-Voted)	01	0.15	0.10	0.32	0.07
20	49 (Revenue-Voted)	02	-	2.00	3.98	1.98
21	51 (Revenue-Voted)	01	0.10	0.10	0.47	0.27
22	60 (Capital-Voted)	01	4.00	6.92	16.83	5.91
		52	367.40	152.25	667.00	147.35

Appendix 2.5

Supplementary provision proved excessive

(Reference: Paragraph 2.3.4, Page 36)

(Rupees in crore)

Sl. No.	Grant No. and Section	No. of detailed heads involved	Amount of Grant/Appropriation			
			Original	Supplementary	Expenditure	Saving
1	1 (Revenue-Voted)	02	2.43	0.85	3.15	0.13
2	2 (Revenue-Voted)	01	0.05	0.27	0.30	0.02
3	4 (Revenue-Voted)	01	3.83	0.20	3.89	0.14
	4 (Capital-Voted)	01	0.15	2.92	2.83	0.24
4	5 (Capital-Voted)	01	1.25	2.00	2.25	1.00
5	8 (Capital-Voted)	02	0.10	9.86	9.86	0.10
6	9 (Revenue-Voted)	01	26.96	11.13	37.06	1.03
7	12 (Revenue-Voted)	02	0.30	0.33	0.44	0.19
8	13 (Revenue-Voted)	01	2.29	0.75	2.34	0.70
9	17 (Revenue-Voted)	01	0.10	0.13	0.20	0.03
10	19 (Revenue-Voted)	02	-	0.10	0.01	0.09
11	23 (Revenue-Voted)	01	0.49	0.07	0.51	0.05
12	24 (Revenue-Voted)	06	2.59	34.42	32.25	4.76
13	25 (Revenue-Voted)	01	-	2.00	1.47	0.53
14	30 (Revenue-Voted)	01	1.00	0.20	1.09	0.11
15	31 (Revenue-Voted)	01	-	1.08	0.58	0.50
16	32 (Revenue-Voted)	01	75.00	52.60	82.39	45.21
17	37 (Revenue-Voted)	01	10.00	6.85	16.08	0.77
18	38 (Capital-Voted)	06	341.36	157.66	355.02	144.00
19	39 (Capital-Voted)	01	0.50	6.20	6.00	0.70
20	41 (Revenue-Voted)	01	0.81	0.35	1.06	0.10
21	42 (Revenue-Voted)	03	22.21	191.62	148.62	65.21
22	44 (Capital-Voted)	03	0.45	76.48	66.93	10.00
23	45 (Capital-Voted)	01	2.77	6.83	8.34	1.26
24	46 (Capital-Voted)	01	-	13.00	12.50	0.50
25	47 (Revenue-Voted)	02	3.34	18.05	19.80	1.59
26	49 (Revenue-Voted)	02	0.50	1.23	1.30	0.43
	49 (Capital-Voted)	01	-	1.60	1.40	0.20
27	50 (Revenue-Voted)	01	4.42	5.93	9.71	0.64
28	51 (Revenue-Voted)	07	4.43	13.09	11.82	5.70
29	52 (Revenue-Voted)	01	0.05	3.99	0.70	3.34
30	54 (Revenue-Voted)	01	0.18	4.33	4.13	0.38
31	59 (Revenue-Voted)	01	-	3.18	1.29	1.89
		59	507.56	629.30	845.32	291.54

Appendix 2.6
Injudicious re-appropriation of funds
(Reference: Paragraph 2.3.5, Page 37)

(Rupees in lakh)

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	6003-Internal debt of the State Government 110-Ways and Means advances from Reserve Bank of India 1-Clean and Secured ways and Means advances 127-Repayment of Internal Debt	3,47,272.00	(+)37,154.24	3,84,426.24	4,04,545.00	(+) 20,118.76
2	2049-Interest payment 01-Interest on Internal Debt 101-Interest on Market loan 1-Interst on Current loan 34-12.5% KSDL 2008 (Issue dt 5.10.98) 241-Interest	1,583.75	(+)3,236.68	4,820.43	5,090.54	(+) 270.11
3	2055-Police 109-District Police 1-Police Force 01-Police Establishment in existing districts 041-Travel expenses	1,800.00	(+) 202.04	2,002.04	2,190.02	(+) 187.98
4	2702-Minor Irrigation 80-General 800-Other expenditure 01-Survey works, Minor Irrigation, Bangalore 137-Survey	14.36	(+) 15.85	30.21	217.40	(+) 187.19
5	2702-Minor Irrigation 80-General 001-Direction and Administration 3-World Bank Aided Tank Irrigation projects, Investigation and Special Appraisal establishment 07-Execution, Bijapur (North) -Salaries	782.61	(+) 0.05	782.66	930.34	(+) 147.68
6	3451-Secretariat-Economic Services 090-Secretariat 2-Information Technology Secretariat 01-IT promotion and Development 059-Other expenditure	200.00	(+) 250.00	450.00	539.73	(+) 89.73
7	2055 - Police 001-Direction and Administration 01-Inspector General of Police 101-Grants-in-aid	60.24	(+) 50.00	110.24	196.43	(+) 86.19
8	2702-Minor Irrigation 01-Surface Water 101-Water tanks 02-Maintenance and Repairs 150-Repairs	1,374.79	(+) 233.77	1,608.56	1,693.63	(+) 85.07
9	2055-Police 104-Special Police 01-Karnataka State Reserve Police and Karnataka Armed Reserve Police 060-Other charges	75.00	(+) 1.28	76.28	142.47	(+) 66.19
10	2055-Police 109-District Police 3-Police Motor Transport 192-Repairs of Motor vehicles	307.68	(+) 181.50	489.18	529.03	(+) 39.85
11	2701-Major and Medium Irrigation 80-General 005-Survey and Investigation 1-Water Resources Development Organisation 03-Tools and Plants -Repairs and Carriages	6.86	(+) 2.39	9.25	43.42	(+) 34.17

(1)	(2)	(3)	(4)	(5)	(6)	(7)
12	2055-Police 104-Special Police 01-Karnataka State Reserve Police and Karnataka Armed Reserve Police 191-Fuel and Oil expenses	130.00	(+ 155.00	285.00	317.71	(+ 32.71
13	2055-Police 109-District Police 1-Police Force 01-Police Establishment in existing districts 050-Office expenses	106.04	(+ 50.22	156.26	188.28	(+ 32.02
14	2011-Parliament/ State/ Union Territory Legislatures 02-State Legislatures 101-Legislative Assembly 05-Other members -Travel expenses	490.49	(+ 10.00	500.49	526.36	(+ 25.87
15	6003-Internal debt of the State Government 105-Loans from RBI for contribution to the Share Capital of the co-operative credit institutions in the State 5-Loans from RIDF 01-Major and Minor Irrigation project 127-Repayment of Internal Debt	10,892.76	(-)5,057.53	5,835.23	10,069.42	(+ 4,234.19
16	6003-Internal debt of the State Government 101-Market loans 1-Market loans bearing interest 10-11% KSDL 2002 Repayment Internal Debt	10,136.75	(-) 806.98	9,329.77	10,066.85	(+ 737.08
17	2702-Minor Irrigation 80-General 001-Direction and Administration 4-Other Minor Irrigation projects establishment 04-Execution Bijapur (North) -Salaries	244.21	(-) 9.02	235.19	467.19	(+ 232.00
18	2210-Medical and Public Health 01-Urban Health Services-Allopathy 110-Hospitals & Dispensaries 1-Hospitals attached to Teaching Institutions 18-College Hospitals -Hospital Accessories	408.55	(-) 6.50	402.05	549.22	(+ 147.17
19	2202-General Education 03-University and Higher Education 001-Direction and Administration 01-Director of Collegiate Education 500-Lumpsum-State	129.86	(-) 89.16	40.70	81.42	(+ 40.72
20	2030-Stamps and Registration 03-Registration 001-Direction and Administration 1-Inspector General of Stamps and Registration 05-Office expenses	40.51	(-) 2.00	38.51	72.99	(+ 34.48
21	4701-Capital outlay on Major and Medium Irrigation 03-Medium Irrigation -Commercial 341-Amarja project-NABARD 1-Direction and Administration 01-Project establishment -Salaries	117.17	(-) 34.35	82.82	116.08	(+ 33.26
22	4701-Capital outlay on Major and Medium Irrigation 01-Major Irrigation-Commercial 320-Tungabhadra project HCL II Stage 1-Direction and Administration 01-Project establishment -Salaries	85.77	(-) 5.16	80.61	108.30	(+ 27.69
23	2070-Other Administrative Services 115-Guest Houses and Govt., Hostels etc., 1-Guest Houses 01-State Guest Houses 120-Hospitality expenses	160.00	(-) 2.63	157.37	184.47	(+ 27.10

(1)	(2)	(3)	(4)	(5)	(6)	(7)
24	2701-Major and Medium Irrigation 01-Major Irrigation-Commercial 201-Krishnarajasagar Works 02-Maintenance establishment -Salaries	668.03	(-) 50.30	617.73	644.10	(+) 26.37
25	2202-General Education 2-Other Govt., Colleges 01-Other Govt., Colleges 221-Materials and Supplies	29.57	(-) 2.00	27.57	53.28	(+) 25.71
26	4702-Capital outlay on Minor Irrigation 101-Surface Water 2-World Bank Aided Tank Irrigation project 80-Karnataka Tank Development Project (Jala Samvardhane Yojana Sangha) 139-Major works	4,124.00	(-) 130.24	3,993.76	1,646.66	(-) 2,347.10
27	4701-Capital outlay on Major and Medium Irrigation 01-Major Irrigation-Commercial 401-Karanja project-AIBP 4-Other expenditure 03-Canal and Branch-Normal	3,325.69	(-) 71.09	3,254.60	963.23	(-) 2,291.37
28	2049-Interest payment 01-Interest on internal debt 108-Interest on Insurance and Pension funds 1-State Govt., Insurance funds 01-State life Insurance fund 241-Interest	20,531.80	(-)1,983.71	18,548.09	16,600.00	(-) 1,948.09
29	2055-Police 109-District Police 1-Police Force 01-Police Establishment in existing District -Salaries	32,322.18	(-)1,125.00	31,197.18	29,301.10	(-) 1,896.08
30	2075-Miscellaneous General Services 103-State Lotteries 1-Director of State Lotteries 05-Computerised Network Lottery 080-Publicity expenses	1,500.00	(-) 2.00	1,498.00	-	(-) 1,498.00
31	2702-Minor Irrigation 01-Surface Water 1-Chief Engineer, Minor irrigation, B'lore 02-Maintenance and Repairs 150-Repairs	1,875.52	(-) 266.94	1,608.58	1,109.64	(-) 498.94
32	2054-Treasury & Accounts Administration 095-Directorate of Accounts & Treasuries 03-Modernisation of Accounting in Treasuries 500-Lumpsum-State	2,500.00	(-) 32.35	2,467.65	2,050.02	(-) 417.63
33	2851-Village and Small Industries 107-Sericulture Industries 1-State Sericulture Industries 02-Grainages Seed/ Commercial 059-Other expenditure	931.00	(-) 150.00	781.00	336.03	(-) 444.97
34	2401-Crop Husbandry 001-Direction and Administration 2-Horticulture Department 02-Executive Establishment -Salaries	1,763.93	(-) 46.00	1,717.93	1,381.77	(-) 336.16
35	2055-Police 101-Criminal Investigation and Vigilance 03-State Intelligence -Salaries	1,218.98	(-) 81.47	1,137.51	888.18	(-) 249.33
36	2701-Major and Medium Irrigation 80-General 005-Survey and Investigation 1-Water Resources Development Organistion 80-National Hydrology project -Lumpsum-State	610.65	(-) 80.20	530.45	283.85	(-) 246.60
37	2210-Medical and Public Health 01-Urban Health Services-Allopathy 110-Hospital and Dispensaries 2-Major Hospitals 83-Karnataka Health System project -Office expenses	400.00	(-) 30.00	370.00	162.22	(-) 207.78

(1)	(2)	(3)	(4)	(5)	(6)	(7)
38	3451-Secretariat-Economic Services 090-Secretariat 2-Information technology Secretariat 04-e-governance project 059-Other expenditure	510.00	(-) 250.00	260.00	78.23	(-) 181.77
39	2403-Animal Husbandry 001-Direction and Administration 01-Director of Animal Husbandry and Veterinary Services 222-Drugs and Chemicals	835.23	(-) 126.46	708.77	532.48	(-) 176.29
40	2013-Council of Ministers 800-Other expenditure 02-Telephone charges -Telephone charges-Council of Ministers	392.00	(-) 114.00	278.00	144.27	(-) 133.73
41	2052-Secretariat-General Services 090-Secretariat 01-Karnataka Govt., Secretariat 058-Electricity and Water charges	600.00	(-) 90.00	510.00	383.38	(-) 126.62
42	2055-Police 800-Other expenditure 01-Opening of New Police Station 125-Modernisation	252.35	(-) 100.00	152.35	32.24	(-) 120.11
43	4701-Capital outlay on Major and Medium Irrigation 01-Major Irrigation-Commercial 207-Hemavathi project 2-Machinery and Equipment 02-Central Mechanical Organisation 182-Repairs and Carriages	144.10	(-) 52.45	91.65	-	(-) 91.65
44	2202-General Education 103-Govt., Colleges and Institutes 2-Other Govt., Colleges 01-Other Govt., Colleges 500-Lumpsum-State	309.61	(-) 94.11	215.50	128.46	(-) 87.04
45	2054-Treasury & Accounts Administration 095-Directorate of Accounts & Treasuries 02-Strengthening of Treasuries 125-Modernisation	100.00	(-) 1.47	98.53	14.16	(-) 84.37
46.	5051 – Capital outlay on Ports and Light Houses 02 – Minor ports 209 – Development of Mangalore Port 001 –Preliminary expenses 04 – Construction of Wharfs, Jattis and other facilities 059- Other expenditure	195	(-) 28.00	167.00	94.67	(-) 72.33
47	2406-Forestry and Wild life 01-Forestry 105-Forest produce 03-Sandal extraction 500-Lumpsum-State	67.53	(-) 1.50	66.03	4.55	(-) 61.48
48	4701-Capital outlay on Major and Medium Irrigation 01-Major Irrigation-Commercial 207-Hemavathi project 1-Direction & Administration 01-Project establishment -Salaries	1,133.00	(-) 2.21	1,130.79	1,070.34	(-) 60.45
49	4701-Capital outlay on Major and Medium Irrigation 01-Major Irrigation-Commercial 206-Harangi project 1-Direction and Administration 01-Projet establishment -Salaries	506.17	(-) 49.04	457.13	399.68	(-) 57.45
50	2701-Major and Medium Irrigation 80-General 005-Survey and Investigation 8-World Bank Aided Tank-Irrigation project 02-Other expenditure-Survey works-Survey 137-Survey	83.30	(-) 2.39	80.91	24.61	(-) 56.30

(1)	(2)	(3)	(4)	(5)	(6)	(7)
51	2203-Technical Education 108-Examinations 063-Remuneration	171.70	(-)101.82	69.88	19.67	(-) 50.21
52	2014-Administration of Justice 105-Civil and Sessions Courts 02-Establishment of New and Additional Courts 125-Modernisation	200.00	(-) 60.00	140.00	96.00	(-) 44.00
53	2701-Major and Medium Irrigation 01-Major Irrigation-Commercial 229-Cauvery Anicut channels 03-Extension and Improvement 154-Extension and Improvement	85.82	(-) 38.09	47.73	6.58	(-) 41.15
54	2401-Crop Husbandry 109-Extension and Training 22-District Agriculture Training Centre 500-Lumpsum-State	180.00	(-) 17.72	162.28	124.44	(-) 37.84
55	2055-Police 109-District Police 4-Police Radio Grid 180-Machinery and equipment	135.70	(-) 65.35	70.35	36.16	(-) 34.19
56	2401-Crop Husbandry 001-Direction & Administration 1-Agriculture 09-Computer centre at Directorate of Agriculture 11-Plan Development and Research -Lumpsum-State	182.00	(-) 57.50	124.50	90.60	(-) 33.90
57	2202-General Education 02-Secondary Education 001-Direction and Administration 03-Director of Public Instruction 058-Electricity and Water Charges	58.74	(-) 17.92	40.82	8.26	(-) 32.56
58	2210-Medical and Public Health 05-Medical Education Training and Research 101-Ayurveda 1-Education 13-Government-Ayurvedic Medical Colleges -Scholarships and Stipends	67.26	(-) 3.72	63.54	31.36	(-) 32.18
59	2701-Major and Medium Irrigation 01-Major Irrigation-Commercial 401-Karanja project 04-Maintenance and Repairs 150-Repairs	45.95	(-) 2.04	43.91	15.36	(-) 28.55
60	2070-Other Administrative Services 115-Guest Houses and Government Hostels etc., 1-Guest Houses 01-State Guest Houses -Salaries	280.65	(-) 2.37	278.28	250.06	(-) 28.22
61	4701-Capital outlay on Major and Medium Irrigation 01-Major Irrigation-Commercial 208-Hemavathi project (Central Zone)-Tumkur 1-Direction and Administration 01-Project establishment -Salaries	624.79	(-) 1.58	623.21	595.25	(-) 27.96
62	2220-Information and Publicity 60-Others 001-Direction & Administration 01-Directorate of Information & Publicity 500-Lumpsum-State	111.94	(-) 28.00	83.94	57.43	(-) 26.51
63	2406-Forestry and Wild Life 01-Forestry 102-Social and Forestry 2-Other Schemes 80-Forestry and Environment project for Eastern Plains (OECF) 500-Lumpsum-State	7,840.00	(+) 981.00	8,821.00	5,044.58	(-) 3,776.42

(1)	(2)	(3)	(4)	(5)	(6)	(7)
64	4701-Capital outlay on Major and Medium Irrigation 80-General 190-Investment in Public Sector and Other undertakings 800-Other expenditure 01-New schemes -Other expenditure	5,592.28	(+ 20.58	5,612.86	2,655.14	(-) 2,957.72
65	4701-Capital outlay on Major and Medium Irrigation 01-Major Irrigation-Commercial 208-Hemavathi project (Canal zone) Tumkur 4-Other expenditure 03-Canal and Branches 145-Acquisition of Land	472.50	(+ 93.14	565.64	95.87	(-) 469.77
66	2203-Technical Education 105-Polytechnics 01-Polytechnics -Salaries	3,328.12	(+ 245.00	3,573.12	3,128.61	(-) 444.51
67	2406-Forestry and Wild Life 02-Environmental Forestry and Wild Life 110-Wild Life 47-Development of Wild Life Sanctuaries and National Park-CSS 139-Major works	414.00	(+ 370.92	784.92	499.92	(-) 285.00
68	2054-Treasury & Accounts Administration 097-Treasury Establishment 01-Treasury establishment -Salaries	22,96.71	(+ 9.63	2306.34	2138.90	(-) 167.44
69	2230-Labour and Employment 03-Training 101-Industrial Training 01-Industrial Training Institute/Centres 500-Lumpsum-State	1,970.74	(+ 1.30	1972.04	1829.22	(-) 142.82
70	4701-Capital outlay on Major and Medium Irrigation 01-Major Irrigation-Commercial 205-Kabini project 4-Other expenditure 03-Canals and Branches (Charged)	78.00	(+ 33.11	111.11	-	(-) 111.11
71	4701-Capital outlay on Major and Medium Irrigation 01-Major Irrigation-Commercial 208-Hemavathi project (canal zone) Tumkur 2-Machinery and equipment 02-Central Mechanical Organisation -Repairs and Carriages	59.06	(+ 44.41	103.47	-	(-) 103.47
72	2055-Police 109-District Police 1-Police Force 01-Police Establishment in existing District 058-Electricity and Water charges	149.34	(+ 124.16	273.50	188.06	(-) 85.44
73	2701-Major and Medium Irrigation 01-Major Irrigation-Commercial 317-Tungabhadra project-left Bank Canal 02-Maintenance Establishment -Salaries	768.79	(+ 10.36	779.15	697.29	(-) 81.86
74	2055-Police 800-Other expenditure 05-Special Repairs to Police Quarters	211.97	(+ 30.00	241.97	165.48	(-) 76.49
75	4701-Capital outlay on Major and Medium Irrigation 01-Major Irrigation-Commercial 205-Kabini project 1-Direction and Administration 01-Project establishment -Salaries	499.94	(+ 6.81	506.75	435.84	(-) 70.91
76	2049-Interest payment 01-Interest on internal debt 101-Interest on Market loan 1-Interest on current loan -11% KSDL 2002 241-Interest	421.58	(+ 551.59	973.17	910.17	(-) 63.00

(1)	(2)	(3)	(4)	(5)	(6)	(7)
77	2055-Police 108-State Headquarters Police 03-City Police Motor Transport 191-Fuel and Oil expenses	350.00	(+) 153.26	503.26	441.81	(-) 61.45
78	2701-Major and Medium Irrigation 80-General 005-Survey and Investigation 1-Water Resources Development Organisation 80-National Hydrology Project -Salaries	141.89	(+) 0.63	142.52	95.81	(-) 46.71
79	2210-Medical and Public Health 01-Urban Health Services-Allopathy 110-Hospital and Dispensaries 2-Major Hospitals 83-Karnataka Health system project -Repairs of Motor vehicles	75.00	(+) 20.00	95.00	48.74	(-) 46.26
80	2049-Interest payment 01-Interest on internal debt 101-Interest on Market loan 5-Interest on loans from General Insurance Corporation of India 02-Fire Fighting Equipment 241-Interest	214.85	(+) 48.78	263.63	214.85	(-) 48.78
81	2203-Technical Education 108-Examination 050-Office expenses	48.18	(+) 20.00	68.18	21.01	(-) 47.17
82	2202-General Education 02-Secondary education 107-Scholarships 3-Sainik School, Bijapur 111-Scholarships & Stipends	135.83	(+) 16.45	152.28	107.46	(-) 44.82
83	3054-Roads and Bridges 01-National Highways 001-Direction & Administration 3-Execution 01-National Highways -Salaries	955.76	(+) 7.47	963.23	922.51	(-) 40.72
84	4701-Capital outlay on Major and Medium Irrigation 03-Medium Irrigation-Commercial 217-Uduthore Halla Project 4-Other expenditure 03-Canals and Branches -Normal (Charged)	39.00	(+) 1.44	40.44	-	(-) 40.44
85	2055-Police 109-District Police 1-Police Force 01-Police establishment in existing District 060-Other charges	355.63	(+) 46.08	401.71	362.36	(-) 39.35
86	4701-Capital outlay on Major and Medium Irrigation 01-Major Irrigation-Commercial 401-Karanja project-AIBP 1-Direction and Administration 01-Project Establishment -Salaries	493.28	(+) 47.16	540.44	501.61	(-) 38.83
87	2055-Police 101-Criminal Investigation and Vigilance 03-State Intelligence 191-Fuel and Oil Expenses	54.56	(+) 31.74	86.30	49.30	(-) 37.00
88	2070-Other Administrative Services 115-Guest Houses and Govt., Hostels etc., 1-Guest Houses 01-State Guest Houses 050-Office expenses	100.00	(+) 34.23	134.23	98.18	(-) 36.05
89	2055-Police 001-Direction and Administration 01-Inspector General of Police 060-Other charges	19.51	(+) 25.00	44.51	8.85	(-) 35.66

(1)	(2)	(3)	(4)	(5)	(6)	(7)
90	2210-Medical and Public Health 01-Urban Health Services-Allopathy 110-Hospital and Dispensaries 2-Major Hospitals 83-Karnataka Health System Project -Fuel and Oil expenses	150.00	(+ 10.00	160.00	126.43	(-) 33.57
91	2055-Police 101-Criminal Investigation and Vigilance 01-Criminal Investigation Department 191-Fuel and Oil expenses	43.22	(+ 12.50	55.72	29.15	(-) 26.57
92	2701-Major and Medium Irrigation 80-General 800-Other expenditure 1-Visveswaraiah Canal-Revenue establishment -Salaries	62.90	(+ 1.93	64.83	33.10	(-) 31.73
93	4701-Capital outlay on Major and Medium Irrigation 01-Major Irrigation-Commercial 203-Modernisation of Krishnarajasagar Canals 1-Direction and Administration 01-Project establishment -Salaries	175.62	(+ 1.61	177.23	150.84	(-) 26.39
94	2055-Police 109-District Police 3-Police Motor Transport 041-Travel expenses	33.00	(+ 36.10	69.10	42.92	(-) 26.18
95	2701-Major and Medium Irrigation 80-General 005-Survey and Investigation 5-Kabini Project 01-Investigation Division -Salaries	99.98	(+ 17.00	116.98	91.20	(-) 25.78

Appendix 2.7
Cases where amount of savings not surrendered
(Reference: Paragraph 2.3.6, Page 37)

(Rupees in crore)

Sl. No.	No. & Name of the Grant (Section)	Amount of savings	Amount actually surrendered	Amount not surrendered	Percentage
(1)	(2)	(3)	(4)	(5)	
1	1 – Agriculture (excluding Malnad Area Development Board)				
	Revenue voted	118.13	113.53	4.6	4
	Capital voted	0.25	-	0.25	100
2	2 – Horticulture				
	Revenue voted	29.20	-	29.20	100
	Revenue charged	0.13	-	0.13	100
3	3 – Animal Husbandry				
	Revenue voted	39.05	12.13	26.92	69
4	4 – Fisheries, Ports & Area Development				
	Revenue voted	51.17	3.25	47.92	94
	Revenue charged	0.02	-	0.02	100
	Capital voted	3.00	1.52	1.48	49
5	5 – Large and Medium Scale Industries (excluding I.T)				
	Revenue voted	38.63	0.21	38.42	99
	Capital voted	115.49		115.49	100
6	6 – Mines and Geology				
	Revenue voted	16.39	2.22	14.17	86
7	7 – Small Scale Industries				
	Revenue voted	36.56	-	36.56	100
	Capital voted	2.54	-	2.54	100
8	8 – Sericulture and Textiles				
	Revenue voted	33.02	2.14	30.88	93
	Capital voted	1.18	-	1.18	100
9	9 – Higher Education, Science & Technology				
	Revenue voted	32.25	22.50	9.75	30
	Capital voted	0.23	-	0.23	100
10	10 – Primary, Secondary & Vocational Education				
	Revenue voted	289.30	40.53	248.77	86
	Capital voted	1.23	-	1.23	100
11	11 – Stationery & Printing				
	Revenue voted	0.84	-	0.84	100
	Capital voted	0.35	-	0.35	100
12	12 – Youth Services				
	Revenue voted	4.27	0.01	4.26	100
13	13 – Kannada & Culture				
	Revenue voted	4.83	3.24	1.59	33
14	14 – Taxes on Income, Professions, Sales and other services				
	Revenue voted	21.87	9.60	12.27	56
15	15 – Pension and Other Retirement Benefits				
	Revenue voted	168.38	-	168.38	100

(1)	(2)	(3)	(4)	(5)	
16	16 – Assistance to Government Servants and Miscellaneous Loans				
	Revenue voted	6.40	-	6.40	100
	Capital voted	9.46	-	9.46	100
17	17 – Treasury and Accounts Administration				
	Revenue voted	7.61	5.60	2.01	26
18	19 – State Excise				
	Revenue voted	3.14	1.12	2.02	64
19	20 – Police Intelligence				
	Revenue voted	3.23	0.13	3.10	96
20	21 – Bangalore Development Projects				
	Capital voted	78.34	-	78.34	100
21	22 – Governor, Ministries and Public Service Commission				
	Revenue charged	1.03	0.96	0.07	68
22	23 – Secretariat				
	Revenue voted	7.82	6.16	1.66	21
23	24 – General Administration				
	Revenue voted	7.90	4.61	3.29	42
	Revenue charged	12.23	10.52	1.71	14
24	25 – Power projects				
	Revenue voted	1,404.46	52.18	1,352.28	96
	Capital voted	10.37	-	10.37	100
25	26 – Small Savings, State Lottery & Insurance				
	Revenue voted	334.42	219.57	114.85	34
26	27 – Muzrai (excluding Wakf and Haj)				
	Revenue voted	2.82	2.49	0.33	12
27	29 – Food and Civil Supplies				
	Revenue voted	122.86	21.32	101.54	83
	Capital voted	5.30	-	5.30	100
28	30 – Forest, Ecology and Environment				
	Revenue voted	70.59	54.36	16.23	23
29	31 – Transport Services				
	Revenue voted	57.64	2.84	54.80	95
30	32 – Home (excluding Police Intelligence)				
	Revenue voted	123.63	18.82	104.81	85
31	33 – Information and Publicity				
	Revenue voted	2.32	1.30	1.02	44
32	35 – Agricultural Marketing				
	Revenue voted	9.64	8.73	0.91	9
33	36 – Housing				
	Revenue voted	41.66	-	41.66	100
	Capital voted	0.10	-	0.10	100
34	37 – Urban Development Authorities (excluding Bangalore Development Projects) City Corporations (excluding BCC) Town Planning Department				
	Revenue voted	151.21	-	151.21	100
	Capital voted	5.76	-	5.76	100

(1)	(2)	(3)	(4)	(5)	
35	38 – Major & Medium Irrigation				
	Revenue voted	20.62	19.82	0.80	4
	Capital voted	177.95	96.15	81.80	46
	Capital charged	6.37	1.72	4.65	73
36	39 – Minor Irrigation (excluding Ground water)				
	Revenue voted	9.07	1.78	7.29	80
	Revenue Charged	34.83	21.58	13.25	38
37	40 – State Legislature				
	Revenue voted	5.79	2.11	3.68	64
38	41 – Administration of Justice				
	Revenue voted	14.66	9.82	4.84	33
39	42 – Revenue (excluding Wakf, Haj & Muzrai)				
	Revenue voted	71.55	2.27	69.28	97
	Revenue Charged	1.26	-	1.26	100
40	43 – Planning, Institutional, Finance and Statistics (excluding Science & Technology)				
	Revenue voted	4.49	2.20	2.29	51
	Capital voted	0.05	-	0.05	100
41	44 – Public Works (excluding Ports & Inland Transport)				
	Revenue voted	291.36	3.54	287.82	99
	Capital voted	290.87	4.65	286.22	98
42	45 – Co-operation (excluding Agricultural Marketing)				
	Revenue voted	8.88	5.72	3.16	36
	Capital voted	8.94	7.96	0.98	11
43	46 – Rural Development and Panchayath Raj				
	Revenue voted	270.17	0.04	270.13	100
	Capital voted	38.10	-	38.10	100
44	47 – Labour and Wakf				
	Revenue voted	65.60	20.27	45.33	69
45	48 – Social Welfare				
	Revenue voted	58.40	2.85	55.55	95
	Capital voted	11.44	3.58	7.86	69
46	49 – Women & Child Welfare				
	Revenue voted	62.39	-	62.39	100
	Capital voted	0.20	-	0.20	100
47	50 – Medical Education				
	Revenue voted	45.32	-	45.32	100
	Capital voted	1.62	-	1.62	100
48	51 – Health and Family Welfare Services				
	Revenue voted	143.38	61.42	81.96	57
	Capital voted	4.23	2.31	1.92	45
49	52 – Information Technology				
	Revenue voted	5.55	-	5.55	100
50	54 – Interest payments				
	Revenue charged	5.17	0.02	5.15	100
51	56 – Ground Water				
	Revenue voted	2.45	1.43	1.02	42
52	57 – Infrastructure Development				
	Revenue voted	0.56	-	0.56	100

(1)	(2)	(3)	(4)	(5)	
53	58 – Civil Aviation				
	Revenue voted	0.09	-	0.09	100
54	59 – Adult Education and Public Libraries				
	Revenue voted	3.64	0.03	3.61	99
55	60 – City Municipal Councils, Town Municipal Councils and Town Panchayats				
	Revenue voted	4.22	-	4.22	100
56	61 – Science and Technology				
	Revenue voted	0.47	-	0.47	100
57	62 – Bangalore City Corporation, Bangalore Water Supply And Sewerage Board and Bangalore Metropolitan Regional Development Authority				
	Revenue voted	90.56	-	90.56	100
	Capital voted	22.78	-	22.78	100
	Total	5,271.28	892.86	4,378.42	--

Appendix 2.8

List of defective re-appropriation orders for the year 2002-03

(Reference: Paragraph 2.4, Page 38)

Sl. No.	Grant	Head of Account	Re-appropriation Order number and date	Total amount of Re-appropriation (Rs.)	Authority by which order was issued	Brief reasons for rejections
1	10	2202- General Education	FD 491/Expr.8/2003 Dt.31-3-2003	5,06,58,000	Finance Dept.	*Want of prior approval of the Planning Dept.
2	38	4701- Capital outlay on Major and Medium Irrigation	PW 05 FC 3/2003 Dt.31-3-2003	7,91,61,000	Under Sect., to GOK, PWD (Finance Cell), Vidhana Soudha, Bangalore-1	*Rejected due to involvement of an item of New Service
3	38	4701- Capital outlay on Major and Medium Irrigation	PW 7(A) FC 3/2003 Dt.31-3-2003	6,17,33,000	Under Sect., to GOK PWD (Finance Cell), Vidhana Soudha, Bangalore-01	*Rejected due to involvement of 2 items of New Service.
4	38	4701- Capital outlay on Major and Medium Irrigation	PW 8 FC 3/2003 Dt.31-3-2003	8,70,09,000	Under Sect., to GoK, PWD (Finance Cell) Vidhana Soudha, Bangalore -01	®Rejected due to involvement of 2 items of New Service
5	38	4701- Capital outlay on Major and Medium Irrigation	PW 8 FC 3/2003 Dt.31-3-2003	3,50,16,000	Under Secretary to GoK, PWD, (Finance Cell), Vidhana Soudha, Bangalore-01	¥Rejected due to involvement of an item of New Service.

Reference in which Department was informed:

* AA/A7/Gr.10/2002-03/12 Dt.16-6-2003

• AA/A10/Gr.38/2002-03/12 Dt.8-7-2003

* AA/A10/Gr.38/2002-03/13 Dt.8-7-2003

® AA/A10/Gr.38/2002-03/14 Dt.8-7-2003

¥ AA/A10/Gr.38/2002-03/15 Dt.8-7-2003

Appendix 2.9

Statement showing flow of expenditure during the four quarters of 2002-2003

(Reference: Paragraph 2.5, Page 39)

(Rupees in Crore)

Sl.No.	Head of Account	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total	During March 2003	Percentage as expenditure in March 2003 to Total expenditure of 2002-03
1	2015-Elections	4.29	5.74	12.50	19.11	41.64	10.98	26.36
2	2047-Other Fiscal Services	0.88	0.87	5.83	30.39	37.97	29.31	77.20
3	2075-Miscellaneous General Services	1.91	1.15	9.53	128.91	141.50	112.87	79.77
4	2205-Art and Culture	7.34	8.36	8.14	23.32	47.16	16.13	34.21
5	2211-Family Welfare	8.96	34.10	35.07	81.81	159.94	49.25	30.79
6	2217-Urban Development	2.42	15.91	20.97	47.33	86.63	28.98	33.46
7	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	67.36	114.34	92.27	217.08	491.05	140.63	28.64
8	2250-Other Social Services	0.58	2.68	4.18	16.68	24.12	14.78	61.26
9	2402-Social and Water Conservation	11.46	14.46	17.79	39.62	83.33	27.95	33.54
10	2404-Dairy Development	--	0.78	1.14	1.60	3.52	1.57	44.57
11	2408-Food, Storage and Warehousing	31.63	35.44	35.46	91.50	194.03	61.40	31.65
12	2506-Land Reforms	0.55	1.40	0.95	3.72	6.62	3.03	45.80
13	2551-Hill Areas	0.12	3.87	1.36	9.77	15.12	5.30	35.04
14	2711-Flood Control and Drainage	--	0.19	0.11	0.18	0.48	0.16	33.33
15	2885-Other outlays on Industries & Minerals	--	--	0.24	2.00	2.24	2.00	89.25
16	3435-Ecology and Environment	--	0.16	0.40	5.82	6.38	5.13	80.41
17	3456-Civil Supplies	0.83	0.79	0.81	2.37	4.80	1.66	34.60
	Total	138.33	240.24	246.75	721.21	1,346.53	511.13	--

Appendix 2.10

Sub-Heads affected by large unspent provisions

(Paragraph No.2.6.1, 2.6.2, 2.6.3, Pages 39, 40, 41)

(Rupees in lakh)

Year/Sub-Heads	Total Provision	Actual Expenditure	Unspent Provision	Percentage of Unspent Provision
Grant No.15				
2000-01				
2071-01-101-4 Payment of pensionary charges to other Governments under SRC Act 1956	118.00	--	118.00	100
2071-01-104-2 Gratuities-Other Gratuities-Karnataka	22,500.00	18,359.93	4,140.07	18.40
2071-01-105-3 Family Pension- Other Family Pensions- Karnataka	10,655.00	8,482.30	2,172.70	20.49
2071-01-110-1 Pensions of Employees of Local Bodies - Payments to Municipal Employees	4,029.00	2,913.26	1,115.74	27.69
2071-01-200-0-5 Other Pensions	509.32	328.55	180.77	35.49
2001-02				
2071-01-101-3 State Government pensions	1,18,284.00	1,08,233.71	10,050.29	8.50
2071-01-102-3 Other Payments	23,581.00	19,466.91	4,114.09	17.45
2071-01-104-2 Other Gratuities Karnataka	20,700.00	17,344.87	3,355.13	16.20
2071-01-105-3 Other Family Pensions Karnataka	9,906.00	9,474.51	431.49	4.38
2071-01-109-1 Triple Benefit Scheme	61.78	34.30	27.48	44.48
2071-01-115-3 Economic Services	1,072.63	1,012.53	60.10	5.80
2071-01-115-4 Capital Heads	74.23	10.01	64.22	86.51
2071-01-200-5 Pension and Other Retirement Benefits to Ex-Shanbhogs	405.11	260.96	144.15	35.58
2002-03				
2071-01-102-3 Other Payments	25,297.81	12,903.48	12,394.33	48.99
2071-01-104-2 Other Gratuities-Karnataka	22,215.97	12,496.10	9,719.87	43.74
2071-01-105-3 Other family Pensions- Karnataka	10,627.20	6,939.55	3,687.65	34.70
2071-01-110-1 Payments to Municipal Employees	3,586.39	2,925.36	661.03	18.43
2071-01-115-3 Economic Services	1,282.03	1,173.29	108.74	8.48
2071-01-115-4 Capital Heads	100.26	1.30	98.96	98.70

Year/Sub-Heads	Total Provision	Actual Expenditure	Unspent Provision	Percentage of Unspent Provision
Grant No.29				
2000-01				
2408-01-001-0-02 Executive Establishment	1,206.16	1,099.79	106.37	8.80
2408-01-001-0-03 Internal Audit and Accounts	78.32	68.26	10.06	12.84
2408-01-102-0-01 Food Subsidies-Differential cost of Food Grains disease	29,956.00	29,504.00	452.00	1.50
2001-02				
2408-01-001-0-04 Printing of Kerosene Coupons	29.40	-	29.40	100
2408-01-102-0-01 Food subsidies-Differential cost of Food grains	30,000.00	20,580.76	9,419.23	31.39
2002-03				
2408-01-001-0-04 Printing of Kerosene coupons	30.00	18.49	11.51	38.37
2408-01-102-0-01 Food Subsidies - Differential cost of Food Grains	30,000.00	17,575.27	12,424.73	41.42
3456-00-800-0-05 Consumer Fora	595.24	436.94	158.30	26.59
Grant No.46				
2000-01				
4215-01-102-1-83 Rural Development Engineering Department	100.00	Nil	100.00	100
4515-00-103-1-04 Compensation Certificates	100.00	60.71	39.29	39
2001-02				
4215-01-102-1-80 Rural Water Supply Schemes-Danida Assisted	2,605.00	906.53	1,698.47	65
4215-01-102-1-82 Rural Water Supply Schemes-Netherlands assisted	833.00	617.22	215.78	26
4215-01-102-1-83 Rural Development Engineering Department	100.00	Nil	100	100
4215-01-102-1-84 Integrated Rural water supply and Environmental Sanitation Project-World Bank Assisted - Jalanirmala-Rural Sanitation	4,000.00	275.00	3,725.00	93
2002-03				
4215-01-102-1-83 Rural Development Engineering Department	10.00	-	10.00	100
4215-01-102-1-84 Integrated Rural Water supply and Environmental sanitation Project-Jalanirmala -Rural Sanitation	5,350.00	1,637.00	3,713.00	69

Appendix 2.11
Sub-Heads affected by large excesses
(Reference: Paragraph No. 2.6.1, Page 39)

(Rupees in Lakh)

Year/Sub-heads	Total Provision	Actual Expenditure	Excess
Grant No.15			
2000-01			
2071-01-101-3 State Government Pensions	96,300.00	1,03,460.21	7,160.21
2071-01-102-3 Other Payments	20,300.00	20,706.24	406.24
2071-01-109-1 Triple Benefit Scheme	5.00	49.18	44.18
2071-01-115-1 General Services	1,128.40	1,239.93	111.53
2071-01-115-2 Social Services	676.90	1,550.69	873.79
2071-01-115-3 Economic Services	594.68	824.74	230.06
2071-01-115-4 Capital Heads	0.02	24.68	24.66
2001-02			
2071-01-101-4 Payment of Pensionary Charges to other Governments under the SRC Act 1956	118.00	324.04	206.04
2071-01-108-1 Contribution to PF of Commercial concerns	-	54.41	54.41
2071-01-110-1 Payments to Municipal Employees	3,342.53	3,829.69	487.16
2071-01-115-1 General Services	1,519.46	1,737.86	218.40
2071-01-115-2 Social Services	1,807.99	1,896.82	88.83
2071-01-200-06 Ad-hoc pensions to Ex Patels	191.00	317.17	126.17
2002-03			
2071-01-101-3 State Government Pensions	1,26,895.67	1,35,649.36	8,753.69
2071-01-101-4 Payment of Pensionary charges to other Governments under the SRC Act 1956	126.59	253.87	127.28
2071-01-108-1 Contributions to Provident funds of Commercial Concerns	-	41.80	41.80
2071-01-109-1 Triple Benefit Scheme	66.51	107.86	41.35
2071-01-115-1 General Services	1,280.40	2,153.59	873.19
2071-01-115-2 Social Services	1,846.08	2,217.80	371.72
2071-01-200-06 Adhoc pensions to Ex Patels	204.86	263.92	59.06
4215-01-102-1-83 Rural Development Engineering Department	10.00	-	10.00
4215-01-102-1-84 Integrated Rural Water Supply and Environmental Sanitation Project – Jananirmala- Rural Sanitation	5,350.00	1,637.00	3,713.00

Appendix 2.12

Persistent Unspent Provision

(Reference: Paragraph No. 2.6.1, 2.6.2, 2.6.3, Pages 39, 40, 41)

(Rupees in lakh)

Sub-heads	2000-01	2001-02	2002-03
Grant No.15			
2071-01-104-2 Other Gratuities-Karnataka	4,140.07	3,355.13	9,719.87
2071-01-105-3 Other Family pensions- Karnataka	2,172.70	431.49	3,687.65
2071-01-200-5 Pension and other Retirements benefits to Ex-Shanbhogs	180.77	144.15	306.34
Grant No.29			
2408-01-001-0-03 Internal Audit and Accounts	10.06	8.47	7.63
2408-01-102-0-01 106-Subsidies	2,282.28	9,966.66	13,887.86
3456-00-001-0-01 Direction and Administration 01-Supply of essential commodities	4.11	4.02	8.70
3475-00-106-01 Controller of Legal Metrology and Director of Consumer Protection	23.21	28.57	30.51
Grant No. 46			
4215-01-102-1-83 459-Rural Engineering Department	100.00	100.00	10.00

Appendix 2.13

Surrender of unspent provision

(Reference: Paragraph No.2.6.2, 2.6.3, Pages 40, 41)

(Rupees in lakh)

Head of Account	Year	Unspent Provision	Amount Surrendered	Date of Surrender
Grant No.29				
2408-01-001-0-01 Direction and Administration 01-Director of Food Civil Supplies	2000-01	-	2.75	31-3-2001
2408-01-001-0-02 Executive Establishment	2000-01	106.37	14.49	31-3-2001
2408-01-001-0-03 Internal Audit and Accounts	2000-01	10.06	1.25	31-3-2001
2408-01-001-00-04 Printing of Kerosene coupons	2000-01	3.90	3.94	31-3-2001
2408-01-102-0-01 Food subsidies – differential cost of food grains	2000-01	455.20	377.69	31-3-2001
2408-01-001-0-01 Direction and Administration 01- Director of Food and Civil Supplies	2002-03	-	2.93	31-3-2003
2408-01-001-0-02 Executive Establishment	2002-03	-	20.50	31-3-2003
2408-01-001-0-03 Internal Audit and Accounts	2002-03	7.63	0.61	31-3-2003
2408-01-001-0-04 Printing of Kerosene coupon	2002-03	11.50	11.50	31-3-2003
2408-01-102-0-01 Food Subsidies	2002-03	12,424.73	1,991.71	31-3-2003
3456-00-001-0-01 Direction and Administration- 01-Supply of essential commodities	2002-03	8.69	0.21	31-3-2003
3456-00-800-0-05 Other Expenditure-Consumer fora	2002-03	158.30	104.54	31-3-2003
Grant No. 46				
4215-01-102-1-80 Integrated Rural Water supply and environmental sanitation project Phase-II (Danida Assisted)	2001-02	1,698.47	1,698.47	31-3-2002
4215-01-102-1-83 Rural Development Engineering Department	2001-02	100.00	100.00	31-3-2002
4215-01-102-1-84 Integrated Rural Water supply and Environmental Sanitation Project - Jalanirmala –Rural Sanitation WB assisted	2001-02	3,725.00	3,645.00	31-3-2002

Appendix 2.14

Cases of New Service/New Instrument of Service

(Reference: Paragraph 2.7, Page 42)

(Rupees in crore)

Sl. No.	No. and Name of the Grant	Head of Account	Budget Provision	Actual expenditure	Excess	
(1)	(2)	(3)	(4)	(5)	(6)	
1	32 – Home (Excluding Police Intelligence)	2055 – Police				
		001 – Direction and Administration				
		01 – Inspector General of Police				
		101 – Grants-in-aid	0.60	1.96	1.36	
2	15 – Pension and Other Retirement Benefits	2071 – Pensions and other Retirement Benefits				
		01 – Civil				
		115 – Leave Encashment Benefits				
		1 – General Services				
		11 – State Legislature				
		126 – Terminal leave Benefits	0.04	5.35	5.31	
			2071 – Pensions and other Retirement Benefits			
			01 – Civil			
			115 – Leave Encashment Benefits			
			1 – General Services			
			53 – District Administration			
			126 – Terminal leave Benefits	1.05	3.45	2.40
3	5 – Large and Medium Scale Industries (Excluding I.T)	6885 – Other loans for Industries and Minerals				
		01 – Loans to Industrial financial Institutions				
		190 – Loans to Public Sector & Other undertakings				
		6 – Interest free loans to Karnataka State Financial Corporation				
		395 – Loans to Public Sector Undertakings and Local Bodies	-	6.38	6.38	
4.	51 – Health and Family Welfare Services	2210 – Medical and Public Health				
		01 – Urban health Services – Allopathy				
		110 – Hospital and Dispensaries				
		2 – Major Hospitals				
		80 – Secondary Level Hospitals (KFW)				
		500 – Lumpsum-State	1.22	10.84	9.62	
		2210 – Medical and Public Health				
		01 – Urban Health Services – Allopathy				
		104 – Medical Stores Depots				
		01 – Government Medical Stores – Bangalore				
		Machinery and Equipment	0.04	2.81	2.77	
		2210 – Medical and Public Health				
		01 – Urban Health Services – Allopathy				
		110 – Hospital and Dispensaries				
		2 – Major Hospitals				
		83 – Karnataka Health System Projects – Other charges	0.50	1.65	1.15	

(1)	(2)	(3)	(4)	(5)	(6)
		2210 – Medical and Public Health			
		03 – Rural health Services – Allopathy			
		110 – Hospitals and Dispensaries			
		05 – CSS Pradhana Manthri Gramodaya Yojana – Strengthening of PHCs/ Sub-centres			
		500 – Lumpsum-State	1.03	5.79	4.76
		2210 – Medical and Public Health			
		05 – Medical Education, Training and Research			
		101 – Ayurveda			
		1 – Education			
		03 – College with attached Hospital			
		101 – Grant-in-aid	3.50	12.14	8.64
		2211 – Family Welfare			
		191 – Assistance to Local Bodies, Corporations etc.,			
		1 – ZPs, GPs			
		01 – Block Assistance to ZP and GP - Bangalore Rural	0.25	1.82	1.57
5	46 – Rural Development and Panchayat Raj	2215 – Water Supply and Sanitation			
		01 – Water Supply			
		191 – Assistance to Local Bodies, Corporations etc.,			
		2 – ZPs and Mandal Panchayats			
		01 – Block Assistance to ZPs and MPs			
		462 – Gadag	0.89	3.24	2.35
		2215 – Water Supply and Sanitation			
		01 – Water supply			
		191 – Assistance to Local Bodies and Corporations etc.,			
		03 – BWSSB			
		80 – BWSSB Project IPP 109			
		102 – Special Grants	-	1.71	1.71
		2215 – Water Supply and Sanitation			
		01 – Water Supply			
		191 – Assistance to Local Bodies and Corporations etc.,			
		3 – BWSSB			
		82 – Improvement of Water Supply and Sewerage			
		102 – Special Grants	-	5.83	5.83
6	1 – Agriculture (excluding Malnad Area Development Board)	2402 – Soil and Water Conservation			
		102 – Soil Conservation			
		25 – CSS – Soil Conservation in the catchments of River valley project by Watershed Development Department			
		139-Major works	0.51	12.76	12.25
		2402-Soil and water Conservation			
		102-Soil Conservation			
		26-CSS- National Watershed Development Programme by Watershed Development Department			
		500-Lumpsum	0.39	8.81	8.42

(1)	(2)	(3)	(4)	(5)	(6)
7	42 – Revenue (Excluding Wakf, Haj and Muzarai)	2235 – Social Security and Welfare			
		60 – Other Social Security and Welfare Programmes			
		102 – Pensions under Social Security Schemes			
		1 – Old Age Pensions			
		03 – National Family Benefit Scheme			
		500 – Lumpsum	-	2.91	2.91
8.	38-Major and Medium Irrigation	4701-Capital Outlay on Major and Medium Irrigation			
		01-Major Irrigation-commercial			
		207-Hemavathy Project			
		4 – Other Expenditure			
		07-Distributories – Normal	2.37	7.29	4.92
		4701 – Capital Outlay on Major and Medium Irrigation			
		01- Major Irrigation Commercial			
		317- Tungabhadra Project – Left Bank Canal			
		4-Other Expenditure			
		03-Canals and Branches – Normal	-	8.42	8.42
		4701- Capital Outlay on Major and Medium Irrigation			
		01- Major Irrigation Commercial			
		416-Varahi Project			
		04-Other Expenditure			
		03-Canals and Branches – Normal	-	3.22	3.22
		4701- Capital Outlay on Major and Medium Irrigation			
		03-Medium Irrigation (Commercial)			
		210-Taraka Project			
		4- Other Expenditure			
		03-Canals & Branches – Normal	-	1.41	1.41
		4701- Capital Outlay on Major and Medium Irrigation			
		03-Medium Irrigation (Commercial)			
		213-Votehole Project			
		4- Other Expenditure			
		01-Reservoir	-	1.04	1.04
		4701- Capital Outlay on Major and Medium Irrigation			
		03-Medium Irrigation (Commercial)			
		213-Votehole Project			
		4- Other Expenditure			
		07-Distributories	-	1.21	1.21
		4701- Capital Outlay on Major and Medium Irrigation			
		03-Medium Irrigation (Commercial)			
		337-Hirehalla Tank (AIBP)			
		07-Distributories	0.02	1.88	1.86
		4701- Capital Outlay on Major and Medium Irrigation			
		03-Medium Irrigation (Commercial)			
		337-Hirehalla Tank (AIBP)			
		12-Roads	0.04	1.39	1.35

(1)	(2)	(3)	(4)	(5)	(6)
9.	48-Social Welfare	2225- Welfare of Scheduled Castes, Schedule Tribes and Other Backward Classes			
		01-Welfare of Scheduled Castes			
		190-Assistance to Public Sector and other Under Takings			
		2-Scheduled Castes, Scheduled Tribes Development Corporation-SPS			
		08-Administrative charges for Scheduled Castes, Schedule Tribes Development Corporation			
		500-Lumpsum-State	-	2.00	2.00
		2225- Welfare of Scheduled Castes, Schedule Tribes and Other Backward Classes			
		01-Welfare of Scheduled Castes			
		277-Education			
		78-Post Matric Stipends	-	1.71	1.71
		2225 Welfare of Scheduled Castes, Schedule Tribes and Other Backward Classes			
		03-Welfare of Backward Classes			
		277-Education			
		2-Welfare of Other Backward Classes			
		71-Grant-in-aid to private Post-Matric Hostels & Buildings	-	1.24	1.24
10.	49-Women and Child Welfare	2225- Welfare of Scheduled Castes, Schedule Tribes and Other Backward Classes			
		03-Welfare of Backward Classes			
		277-Education			
		2-Welfare of other Backward Classes			
		72-Maintenance of Pre-Matric Hostel Centre	-	2.26	2.26
10.	49-Women and Child Welfare	2235-Social Security and Welfare			
		02-Social Welfare			
		102-Child Welfare			
		1-Karnataka State Social Welfare Advisory Board for Family and Child Welfare Project			
		01-CSS of Integrated Child Development Services			
		500-Lumpsum-State	-	2.03	2.03
11.	47-Labour and Wakf	2230-Labour and Employment			
		01-Labour			
		103-General Labour Welfare			
		6-Child Labour			
		01-Child Labour-Rehabilitation			
		104-Contributions	0.02	1.65	1.63
12.	39-Minor Irrigation	4702-Capital Outlay on Minor Irrigation			
		101-Surface Water			
		06-Restoration of old and breached tanks and desilting of tanks			
		139-Major works-	0.52	8.97	8.45

(1)	(2)	(3)	(4)	(5)	(6)
		4702-Capital Outlay on Minor Irrigation			
		101-Surface Water			
		06-Restoration of old and breached tanks and desilting of tanks			
		-NABARD Works	-	3.21	3.21
		4702- Capital Outlay on Minor Irrigation			
		800-Other Expenditure			
		1-Land Acquisition charges and settlement of claims			
		145-Acquisition of land	0.15	6.02	5.87
		4702- Capital Outlay on Minor Irrigation			
		101-Surface Water			
		3-Lift Irrigation Schemes			
		01-Chief Engineer, Bangalore (Minor Irrigation)			
		139-Major works	2.44	7.36	4.92
		2702-Minor Irrigation			
		80-General			
		800-Other Expenditure			
		01-Survey Works, Minor Irrigation, Bangalore	0.14	2.17	2.03
13.	44-Public Works(Excluding Ports and Inland Transport)	4216-Capital Outlay on Housing			
		01-Govt.Residential building			
		700-Other housing			
		2-Construction-Purchase of land for KHB at Gulbarga	-	2.00	2.00
		Total	15.72	153.93	138.21

Appendix 3.1
Funding Pattern – Government of India
(Reference: Para 3.5.5, Page 92)

(Rupees in lakh)

Name of the Scheme	1998-99		1999-2000		2000-01		2001-02		2002-03	
	Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure
NGOS	--	--	562.13	562.13	756.74	756.74	803.51	803.51	667.06	667.06
NPRPD	--	--	25.00	22.19	198.35	--	156.05	44.84	--	43.44
UNDP	--	--	--	--	10.50	9.89	126.46	29.42	--	0.40
DRC, Mysore	--	--	18.97	24.00	28.00	24.35	24.00	26.83	34.90	33.42
Total	--	--	606.01	608.32	993.59	790.98	1,110.02	904.60	701.96	744.32

Appendix 3.2
Funding Pattern – Government of Karnataka
(Reference: Para 3.5.5, Page 92)

(Rupees in lakh)

Name of the Scheme	1998-99		1999-2000		2000-01		2001-02		2002-03	
	Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure
NGOS – Grant-in-aid	82.50	87.50	99.12	147.17	119.52	127.96	221.24	187.95	210.24	169.99
Schools for deaf & blind	18.52	11.83	21.05	20.14	18.35	11.49	15.36	12.82	17.84	12.35
Scholarship to physically handicapped	36.55	23.36	38.37	21.05	41.43	37.67	42.63	35.92	42.63	42.55
Incentive award to merited disabled	5.00	0.50	5.00	0.79	1.00	0.93	2.00	1.59	2.00	2.11
Training of Research teachers for integrated education	3.00	2.02	3.00	1.41	3.00	3.01	3.00	--	--	--
Insurance scheme for M.R	2.00	3.13	2.00	1.68	2.00	1.50	1.70	1.65	1.70	1.70
Government schools for P.H	110.54	79.35	121.81	87.22	112.16	90.55	97.59	96.78	100.46	104.09
Scholarship & Financial Assistance to P.H	113.36	76.98	115.02	69.11	83.19	66.25	85.59	82.34	--	82.24
Monthly Financial Assistance to P.H	3,150.00	3,384.53	3,000.00	3,715.07	3,356.50	3,577.41	3,640.70	3,830.17	3,600.00	4,405.38
School for deaf children	48.10	32.78	55.40	46.20	53.36	40.45	44.08	41.78	44.47	44.62
Hostel for disabled employees	10.72	7.18	9.53	5.88	11.59	7.90	12.00	10.82	13.92	10.83
Braille Press	16.30	11.01	17.13	23.96	14.74	11.61	18.50	16.35	17.02	18.78
Incentive Scheme for development of deaf & blind schools	3.00	--	3.00	0.15	1.00	0.87	1.00	0.91	2.00	--

Name of the Scheme	1998-99		1999-2000		2000-01		2001-02		2002-03	
	Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure
Sound Library	3.00	1.20	3.00	0.27	1.00	--	2.00	2.35	3.00	1.42
Prevention, early detection & Intervention programmes	0.01	--	2.00	--	4.00	4.00	2.00	0.30	--	--
Assistance for self employment to disabled	70.00	62.99	80.00	80.61	80.00	84.91	86.00	87.05	70.00	67.05
Community based & other rehabilitation services	50.00	0.86	50.00	22.36	65.00	53.46	80.00	63.41	122.88	67.30
Issue of I.D.Cards	10.00	0.41	5.00	3.54	0.50	1.17	4.00	7.03	2.00	1.94
Supply of telephone booths	5.00	4.37	5.00	3.20	2.00	5.32	9.00	4.63	9.00	3.60
Aids & Appliances to P.H	20.00	4.68	20.00	19.34	23.00	21.80	28.00	31.14	20.00	18.65
Medical Relief for the disabled	--	--	--	--	9.85	26.79	5.00	0.63	5.00	3.29
Total	3,757.60	3,794.68	3,655.43	4,269.15	4,003.19	4,175.05	4,401.39	4,515.62	4,284.16	5,057.89

Appendix 3.3
Student-teacher ratio
(Reference: Para 3.5.7, Page 97)

	2000-01				2001-02			
	No. of Students	No. of Teachers available	Teachers required	Shortage (%)	No. of Students	No. of Teachers Available	Teachers Required	Shortage (%)
Manju Education Society, Gadag	--	--	--	--	69	3	14	78
Bapuji Vidya Samsthe, Gajendragad, Gadag	82	9	17	47	84	9	17	47
Renuka Yellamma Vidya Samsthe, Hirikeru, Haveri	85	14	17	18	86	14	18	22
Dudanana Vikasa Shikshana Samithi, Belgaum	62	5	13	62	40	5	8	38
Sharana Jyothi Vidya Samsthe, Bijapur	--	--	--	--	37	4	8	50
Mahadevi Thai Vidya vardhaka Sangha, Gulbarga	--	--	--	--	25	4	5	20
A.R.D. Gangavathi, Dasanal, Koppal	28	5	6	17	74	5	15	67
Lion Charitable Trust, Gangavathi, Koppal	29	4	6	33	30	4	6	33
Chawan Ayurvedic Education Society, Bidar	25	4	5	20	25	4	5	20
Manasa Rehabilitation and Training Centre, Mysore	101	3	21	86	111	4	23	83
Association for mentally handicapped, ANM, Bangalore	82	8	17	53	67	7	14	50
WARDS, Bangalore	--	--	--	--	20	2	4	50
Krishna Trust, Bangalore	40	5	8	38	35	4	7	43
Spastic Society of Karnataka	236	14	48	71	193	14	39	64
Aruna chetana, Bangalore	80	9	16	44	74	7	15	53
Divyashanti Christian Association, Bangalore	37	3	8	63	45	3	9	67
Sarvodaya Sevice Society, Vijayapur, Devanahalli	--	--	--	--	20	3	4	25
Vadiraja Trust, Kolar	68	6	14	57	59	5	12	58
Angavikalara Ashakirana Trust, Davangere	169	16	34	53	177	17	36	53

Appendix 3.4

Statement showing list of subsidy payments to Hotels situated in 'A' category places

(Reference: Para 3.7.1, Page 102)

(Rupees in lakh)

Sl.No.	Name and address of the Hotel	Investment made	Subsidy paid	Cheque No. and date
1.	M/s.Hotel Adarsha Palace, 3360/23, College Road, Belgaum	83.19	12.48 2.52	M728308 dt.6.10.95 E 577667 dt.5.7.96
2.	M/s.Hotel Sukanya (P) Ltd., Greens compound, Balmatta Raod, Mangalore	21.91	3.29	E 750018 dt.31.3.97
3.	M/s.Hotel Hans Inn (P) Ltd., Universal Automobile Buildings, Traffic Island, Hubli	262.76	15.00	E 722733 dt.31.3.97
4.	M/s.Sankantai Hotels (P) Ltd., No.1055, Air Port Road, Gandhinagar, Belgaum	110.01	15.00	E 840486 dt.4.6.97
5.	M/s.Hotel Ashirwad, Belgaum	84.55	12.68	155410 Dt.31.3.2000
6.	M/s.Vandana Palace, Belgaum	243.06	15.00	Dt.7.2.2000
7.	M/s.Royal Inn, Mysore	73.90	14.78	499057 dt.15.8.2001
Total			90.75	

Appendix 4.1

Statement showing the purchases made at exorbitant rates

(Reference Para 4.1.1, Page 111)

(Amount in Rupees)

Sl.No.	Item purchased	Quantity	Rate paid per unit	Rate payable	Excess paid		Authority for rate payable
					Rate	Amount	
1	Steel Guage Plates of one metre length for monitoring water level	396 Nos.	6,750 per metre	1,000 per metre	5,750.00	22,77,000	Approved rate of Rs.1,000 by SE, TCC Circle, Yermarus for a similar item during 1998-99
2	Pressure Relief Valves (75 mm)	4,856 Nos.	505 each	147.37 each	357.63	17,36,651	Approved rate of Rs.113.36 each by CE, Irrigation (South), Mysore (for 75 mm PR valves) plus an addition of 30 per cent over the approved rate towards transportation and fixing charges.
3	Transformer Oil	3,320 litres	72 (500 ltrs) 144 (1,200 ltrs) 68 (1,620 ltrs)	30 per litre	42.00 114.00 38.00	21,000 1,36,800 61,560	Approved rate of Rs.25.70 per litre as per DSR of KPTCL plus Rs.4.30 per litre for extra rate for retail purchase.
4	Power Shunt Capacitors	1,166 Nos. (1 KVAR capacity)	509 (457 Nos.) 656 (95 Nos.) 1500 (614 Nos.)	250 each	259.00 406.00 1,250.00	1,18,363 38,570 7,67,500	As per DSR of PWD, Gulbarga Circle for 1999-2000 (Rs.170 per number for supply and Rs.55 for fixing. Add another Rs.25 for transportation)
5	Providing and fixing 250 watts High Pressure Sodium Vapour Street Light fitting with all accessories	32 Nos.	14,750 each	7,655 each	7,095.00	2,27,040	Approved rate (Rs.6,379) DSR of PWD, Gulbarga (Elec) for 1999-00 plus an addition of 20 per cent for transportation and fixing.
6	Providing and fixing:- (a) MS Outlet Gates (By weight) (1' x 1')	28,091.27 kgs	60 (24,381.27 kgs) 63.60 (3710 kgs)	50.02 per kg	9.98 13.58	2,43,325 50,382	SPD rate of Rs.37 per kg plus 4 per cent ST and an addition of 30 per cent for transportation and fixing charges.
	(b) MS Outlet Gates (By number) (1' x 1')	744 Nos. (each weighing 33 kg)	2,900 per gate	1,651 per gate	1,249.00	9,29,256	SPD Rate of Rs.38.48 per kg plus an addition of 30 per cent towards transportation and fixing charges.
		2 Nos.	9,800	1,651 per gate	8,149.00	16,298	
TOTAL						66,23,745	

Appendix 4.2

Statement showing the excess payment of compensation

(Reference: Para 4.1.5, Page114)

(Amount in Rupees)

Sl No.	Name of the owner	Survey No.	Type of building & year of construction	Plinth area (sqm)	Rate admissible as per Govt circular of 2.7.1986	Total amount (5) * (6)	Deduct depreciation @ 1% p.a. on (7)	Net admissible (7) – (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
01	Rangaiah	9:1B1A1	Residential RCC bldg with red oxide (1984)	43.12	976	42,085	421	41,664
02	Nagaraju	9:1	Residential RCC bldg with mosaic flooring (1984)	54.40	1,304	70,938	709	70,229
03	KV Abdulla	6	RCC bldg with red oxide for shops (1984)	112.80	870	98,136	981	97,155
04	R Madhusudana Adiga	6:1	RCC bldg with red oxide for shops (1984)	22.80 (GF) 22.80 (FF)	976 870	22,253 19,836	223 198	22,030 19,638
05	R Shivashankar	9:1B1A1	AC sheet roofed bldg for shops & godown (1983)	92.075	600	55,245	1,105	54,140
06	Subbamma	9:1B1A1	AC sheet roofed bldg for shops & godown (1983)	97.50	600	58,500	1,170	57,330
07	K Ramaiah	9:1B1A1	RCC residential bldg with mosaic flooring (1984)	214.90	1,304	2,80,230	2,802	2,77,428
08	Subbamma	9:1B1A1	AC sheet roofed bldg for shops (1983)	153.52	600	92,112	1,842	90,270
09	Udaya Kumar	9:1B	RCC bldg (shed) with red oxide (1985)	147.17	870	1,28,038	-	1,28,038
10	Subbamma	9:1B1A1	RCC flooring with CC flooring (shed) (1983)	129.20	870	1,12,404	2,248	1,10,156
11	K Ramaiah	9:1B1A1	AC sheet roof (shops) (1983)	93.75	600	56,250	1,125	55,125
12	M Pratima	16:3C	Staircase for 3 floors with RCC roof slab & mosaic flooring (1985)	11.70 (GF) 11.70 (FF) 11.70 (SF)	1,304 1,108 1,163	15,257 12,964 13,607	- - -	15,257 12,964 13,607
TOTAL						10,77,855	12,824	10,65,031

Sl No.	Valuation of trees	Total of (9) & (10)	Add solatium @ 30% of (11)	Total of (11) & (12)	Interest on (13)		Total amount payable (13)+(14) + (15)	Total amount paid	Excess amount paid (17) – (16)
					@ 9% for 1 year (23.6.1985 to 22.6.86)	@ 15% from 23.6.86 to 22.5.02 (5805 days)			
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
01	-	41,664	12,499	54,163	4,875	1,29,212	1,88,250	8,79,783	6,91,533
02	-	70,229	21,069	91,298	8,217	2,17,802	3,17,317	13,68,883	10,51,566
03	-	97,155	29,146	1,26,301	11,367	3,01,306	4,38,974	23,01,472	18,62,498
04	-	22,030 19,638	6,609 5,891	28,639 25,529	2,577 2,298	68,322 60,902	1,88,267	8,37,726	6,49,459
05	6,290	60,430	18,129	78,559	7,070	1,87,412	2,73,041	13,14,296	10,41,255
06	6,290	63,620	19,086	82,706	7,443	1,97,305	2,87,454	12,70,464	9,83,010
07	3,145	2,80,573	84,172	3,64,745	32,827	8,70,142	12,67,714	54,18,440	41,50,726
08	-	90,270	27,081	1,17,351	10,562	2,79,954	4,07,867	18,24,884	14,17,017
09	-	1,28,038	38,411	1,66,449	14,980	3,97,083	5,78,512	26,40,905	20,62,393
10	-	1,10,156	33,047	1,43,203	12,888	3,41,627	4,97,718	26,09,746	21,12,028
11	-	55,125	16,537	71,662	6,450	1,70,958	2,49,070	11,14,402	8,65,332
12	-	15,257 12,964 13,607	4,577 3,889 4,082	19,834 16,853 17,689	1,785 1,517 1,592	47,316 40,205 42,199	1,88,990	16,30,783	14,41,793
TOTAL	15,725	10,80,756	3,24,225	14,04,981	1,26,449	33,51,745	48,83,174	2,32,11,784	1,83,28,610

Appendix 4.3

Comparison of printing work between DPEP and non-DPEP

(Reference Para 4.3.1, Page 121)

Sl. No.	Particulars	DPEP	Non-DPEP
I	TECHNICAL SPECIFICATIONS		
	Size of books	¼ crown 18.5 cms x 24.5 cms	¼ crown 18.5 cms x 24.5 cms
	Margin	15 mm	15 mm
	Print area	Not less than 330 cm ²	Not less than 330 cm ²
	Quality of Printing paper	1.60 GSM Cream Wove White printing paper of MPM with DSERT Emblem 2.170 GSM cover	1.60 GSM Cream Wove White printing paper of MPM with DSERT Emblem 2.170 GSM cover
	Rate of paper supplied	60 GSM:Rs.31,100 per MT 170 GSM: Rs.29,570 per MT	60 GSM: Rs.31,100 per MT 170 GSM:Rs.29,570 per MT
	Number of pages	Pages for each title were same both under DPEP and non-DPEP	
	Colour (inner pages)	Same for both DPEP and Non-DPEP Kannada medium – 4 colour Marathi and Urdu medium languages – 4 colour Maths and EVS – 2 colours	
	Colour (wrapper)	Kannada medium – four colour Marathi and Urdu medium- two colour	Kannada medium – 4 colour Marathi and Urdu medium- two colour
	Binding type	Pages in the book less than 120 – centre pinning pages in the book 120 and above (perfect binding)	Centre pinning upto 132 pages, perfect binding for pages above 132
	Packing	Brown paper packets containing 100 copies to be bundled in polythene cover with light stitching	Not mentioned
	Delivery	Books are to be delivered at the district level	Free books are to be delivered at district level
	Pre-press material	Supplied by DSERT	Supplied by DSERT
II	BID CONDITIONS		
	Delivery Period allowed	90 days from date of signing the contract (24.1.01)	100 per cent on or before 90 days
III	TRANSPORTATION AND INSURANCE	Included in Tender price	Included in Tender price.
IV	SPECIAL CONDITION OF CONTRACT		
	Terms of payment	Payments after delivery and within 30 days of final acceptance.	Payment after supply of books and submission of bills
	Liquidated damages for delay in supply of books	2 per cent per week's delay subject to maximum of 10 per cent	½ per cent of the value not supplied for each day
	Warranty	Two years	No warranty
	Performance guarantee	5 per cent of accepted bid value	Rs.1.50 lakh for each for 1 year

Sl. No.	Particulars	DPEP	Non-DPEP
V.	GENERAL INFORMATION		
	Date of notice inviting tenders/bids	20.10.2000	19.12.2000
	Date of commencement of bid documents and Last date	30.10.2000 last date 28.11.2000	20.12.2000 last date 19.1.2001
	Period allowed for filing bids	30 days	30 days
	Numbers of papers in which advertised and names of papers	5 nos- Times of India, Indian Express, Hindu, Prajavani, Kannada Prabha	6 nos - Times of India, Eee sanje, Prajavani, Udayavani, Vijaya Karnataka, Indian Express
	National competitive bidding/Local competitive bidding	National Competitive Bidding	Local (Karnataka)
	Number of bidders who participated (Karnataka and other than Karnataka bidders)	13 of which 4 were out side Karnataka State	51 from Karnataka
	Number of bidders finally selected (Karnataka and other than Karnataka)	Four from Karnataka	28 selected

Appendix 4.4

**Excess payment of family pension
(Reference: Para 4.5.1, Page 131)**

(Rupees in lakh)

Sl.No.	Treasury	Number of cases	Amount
1	Bangalore (PPT)	118	22.76
2	Bangalore (Rural)	25	3.54
3	Bangalore(Urban)	2	0.13
4	Belgaum	24	7.99
5	Bellary	13	1.75
6	Bidar	17	2.92
7	Bijapur	54	10.93
8	Bagalakot	8	0.45
9	Chamarajanagar	4	0.41
10	Chikkamagalur	17	2.15
11	Chitradurga	5	0.75
12	Davanagere	6	1.81
13	Dharawad	3	0.29
14	Gadag	19	4.92
15	Gulbarga	53	14.49
16	Hassan	16	2.35
17	Haveri	2	0.08
18	Hubli	11	1.64
19	Koppal	11	1.42
20	Karwar (Uttara Kannada)	4	0.32
21	Kolar	32	5.10
22	Mandya	29	4.89
23	Mysore	20	5.15
24	Mangalore (Dakshina Kannada)	9	9.00
25	Madikeri (Kodagu)	22	3.01
26	Raichur	11	2.13
27	Shimoga	9	0.92
28	Tumkur	32	4.01
29	Udupi	5	0.57
	Total	581	115.88

Appendix 4.5**Continued excess payment of family pension****(Reference: Para 4.5.1, Page 131)****(Rupees in lakh)**

Sl.No.	Treasury	No.of cases	Amount
1	Bangalore (Rural)	9	1.76
2	Bangalore(Urban)	4	0.34
3	Belgaum	10	0.87
4	Bellary	6	0.92
5	Chikkamagalur	5	0.73
6	Mysore	6	2.82
	Total	40	7.44

Appendix 4.6

Unencashed Cheques as of 31 March 2002

(Reference: Para 4.5.1, Page 132)

(Rupees in crore)

Sl.No.	Treasury	Amount
1	Bangalore (PPT)	0.47
2	Bangalore (Rural)	6.31
3	Bagalkote	2.10
4	Bellary	1.14
5	Bijapur	0.06
6	Chamarajanagar	11.85
7	Chikkamagalur	0.51
8	Chitradurga	0.25
9	Dharwad	0.18
10	Gulbarga	3.79
11	Haveri	0.23
12	Hassan	0.09
13	Hubli	0.01
14	Karwar	0.08
15	Kolar	0.01
16	Koppal	0.02
17	Madikeri	1.70
18	Mysore	33.30
19	Raichur	0.40
20	Tumkur	0.24
21	Udupi	0.03
	Total	62.77

Appendix 4.7**Unencashed Cheques – Issued for purchase of NSC****(Reference: Para 4.5.1, Page 132)**

Sl.No.	Treasury	Amount (Rupees in lakh)
1	Chamarajanagar	7.65
2	Mysore	5.91
3	Udupi	0.49
	Total	14.05

Appendix 4.8

Year-wise breakup of Outstanding Inspection Reports pertaining to Departments of Revenue, Food and Civil Supplies and Public Works

(Reference Para 4.6.1, Page 133)

Year	Revenue Department		Food & Civil Supplies Department		Public Works Department	
	Number of IRs	Number of paragraphs	Number of IRs	Number of paragraphs	Number of IRs	Number of paragraphs
Upto 93-94	194	475	23	36	81	103
1994-95	58	289	2	8	14	26
1995-96	49	266	2	2	20	39
1996-97	9	51	10	21	24	46
1997-98	36	180	1	2	21	39
1998-99	68	472	1	3	36	77
1999-2000	44	366	18	63	22	82
2000-01	60	505	19	66	49	228
2001-02	82	786	14	43	28	160
2002-03	5	54	1	2	49	586
Total	605	3,444	91	246	344	1,386

Appendix 4.9
Irregularities noticed in the IRs
(Reference Para 4.6.1, Page 133)

(a) Pertaining to Revenue 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, reconciliation with treasury etc.	185	1,899.81
2.	Extra/excess/infructuous/wasteful/unauthorised/irregular expenditure	251	1,539.38
3.	Irregular purchase/purchase of defective machinery	24	77.85
4.	Withdrawal of funds to avoid lapse of grants and blocking up of Government capital	56	5,293.77
5.	Excess/Over payment/mis-utilisation of grants, loans and subsidies	272	1,704.66
6.	Wanting payees' receipts/UCs and non-receipt of completion certificates of buildings	288	16,772.17
7.	Non-achievement of objectives	38	1,813.58
8.	Outstanding dues/loans, advances, share capital contribution/interest	168	7,500.78
9.	Machinery, Spares, Furniture etc., lying idle	47	29.33
10.	Unauthorised financial aid to contractors	2	12.42
11.	Non-adherence to prescribed procedure while dealing with cash	67	942.30
12.	Losses due to deterioration of seeds, shortages, thefts etc., awaiting regularisation	9	48.44
13.	Irregularities in respect of acceptance of tenders/quotations	5	8.95
14.	Unspent balances or amounts recovered but not credited to Government	291	6,490.90
15.	Non-recovery of rent, water charges etc., from occupants of Government residential quarters	12	36.67
16.	Other miscellaneous irregularities	1,729	18,517.70
	Total	3,444	62,688.71

(b) Pertaining to Food and Civil Supplies 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, reconciliation with treasury etc.	30	3,196.30
2.	Extra/excess/infructuous/wasteful/unauthorised/irregular expenditure	9	21.34
3.	Irregular purchase/purchase of defective machinery	2	-
4.	Excess/Over payment/mis-utilisation of grants, loans and subsidies	18	46.05
5.	Wanting payees' receipts/UCs and non-receipt of completion certificates of buildings	1	1.91
6.	Outstanding dues/loans, advances, share capital contribution/interest	5	40.14
7.	Machinery, Spares, Furniture etc., lying idle	5	1.09
8.	Non-adherence to prescribed procedure while dealing with cash	1	15.78
9.	Losses due to deterioration of seeds, shortages, thefts etc., awaiting regularisation	1	4.56
10.	Unspent balances or amounts recovered but not credited to Government	5	96.65
11.	Other miscellaneous irregularities	169	675.62
	Total	246	4,099.44

(c) Pertaining to Public Works Department

Serial Number	Nature of irregularities	Number of paragraphs	Amount (Rupees in lakh)
1.	Excess/Extra expenditure/expenditure remaining unfruitful/wasteful/infructuous due to delay in completion of works	374	21,330.48
2.	Shortages/losses/obsolescence of stores and T&P Articles	86	1,775.58
3.	Purchases/expenditure without proper sanction/split sanction	68	3,125.05
4.	Injudicious purchase of stores and T&P Articles	5	1.40
5.	Extra expenditure due to rejection/non-acceptance of lowest tender	1	16.11
6.	Recoveries from contractors including extra cost recoverable due to abandonment/rescinding of contracts	102	2,184.31
7.	License fee/rents outstanding recovery	28	277.62
8.	Amount recoverable from officials due to wrong/irregular fixation of pay and other reasons	43	141.46
9.	Unauthorised/unintended benefit to contractors	8	172.49
10.	Other miscellaneous irregularities	671	1,248.36
	Total	1,386	30,272.86

Appendix 5.1
Year-wise major irregularities
(Reference Para 5.1.9, Page 141)

Year	Nature of irregularity	Name of the official Sri/Smt	Amount involved (In Rupees)	Remarks
1992-93	Misappropriation	1. K. Budiyappa, SADH.	7,89,568	Under enquiry
		2. Pandit Noola I/C SADH.	3,96,00,000	Pending with Lokayuktha.
1999-00	Misappropriation	1. K. Subbegowda ADH.	3,55,560	Under enquiry
		2. G. Thimmaiah ADH (Retd)	70,090	Final orders awaited from Govt.
2000-01	Non-remittance of sale proceeds to Govt.	1. B.S. Hosalli SADH.	1,24,001	Under enquiry
	Short accountal of stock of plants	2. G.N.Vittala shetty SADH [RETD]	49,364	Final orders awaited from Govt.
2001-02	Malpractices under drip irrigation plan.	1. B.Shivakumar DDH [retd]	2,06,437	Under enquiry
	Non-handing over of stock.	2. T.H. Kempegowda ADH	27,349	Final orders of Govt awaited.
	Theft of aluminium pipes etc.	3. B.S.Hosalli SADH [retd]	1,08,876	Final orders from Govt awaited
	Non-remittance of sale proceeds to Govt.	4. -do-	1,22,456	Under enquiry
2002-03	Misappropriaton by drawal of fraudulent bills	O/O SADH, Landscape, Lalbagh.	25,54,468	To be investigated by Lokayuktha as per orders of Govt.
	TOTAL		4,40,08,169	