

## Appendix 3.1

## Details of wasteful expenditure on computer education

(Reference: Paragraph No.3.1.9, Page 45)

(Rupees in lakh)

School Category	Amount paid/payable per school (for three hours per week)	
	For five years	For one year
A	14.69	2.93
B	19.10	3.82
C	24.20	4.84

Average cost per school per year – Rs.3.87 lakh

Year	Average cost per school per year	Number of schools with deficiency of two hours per week	Average cost per school proportionate to the deficiency of two hours per week	Amount (Rupees in lakh)
2001-02	3.87	88	$3.87 \times 2/3$	227.04
2002-03	3.87	164	$3.87 \times 2/3$	423.12
2003-04	3.87	242	$3.87 \times 2/3$	624.36
<b>Total</b>				<b>1,274.52</b>

Year	Average cost per school per year	Number of schools with deficiency of one hour per week	Average cost per school proportionate to the deficiency of one hour per week	Amount (Rupees in lakh)
2001-02	3.87	327	$3.87 \times 1/3$	421.83
2002-03	3.87	389	$3.87 \times 1/3$	501.81
2003-04	3.87	544	$3.87 \times 1/3$	701.76
<b>Total</b>				<b>1,625.40</b>
<b>Grand Total</b>				<b>2,899.92</b>

**Appendix 3.2**

**Division-wise details of piecemeal purchases**

**(Reference: Paragraph 3.5.3, Page 82)**

**(Amount in Rupees)**

<b>Division</b>	<b>Total purchase during 1999-2004</b>	<b>Purchases made at divisional level</b>	<b>Purchases made in piecemeal with the approval of SE/CE</b>
Bijapur	96,52,925	92,53,925	3,99,000
Mangalore	48,72,346	74,333	47,98,013
Bangalore	21,49,636	13,31,894	8,17,742
Bidar	17,96,974	17,96,974	-
Tumkur	7,95,578	7,95,578	-
Bellary	15,40,129	13,50,128	1,90,001
Dharwad	1,08,66,259	1,08,66,259	-
Belgaum	1,89,94,557	1,62,91,423	27,03,134
Kolar	13,91,764	13,91,764	-
Gulbarga	1,18,34,909	73,88,626	44,46,283
Kushtagi	1,81,41,675	1,26,45,884	54,95,791
<b>Total</b>	<b>8,20,36,752</b>	<b>6,31,86,788</b>	<b>1,88,49,964</b>

## Appendix 3.3

## Statement showing the purchase of materials at exorbitantly high rates

(Reference: Paragraph 3.5.4, Page 83)

(Amount in Rupees)

SI No.	Name of the material	Period of purchase	Total quantity purchased	Unit rate of purchase	Rate payable as per remarks column	Difference	Extra expenditure	Remarks
1 (a)	Tender booklets	02/2001 to 09/2003	6,630	150.00	110.00	40.00	2,65,200	Rates of KSIMC and neighbouring divisions
(b)		12/2001	500	124.00	110.00	14.00	7,000	
(c)		05/2000	1,034	150.00	110.00	40.00	41,360	
(d)		03/2000 to 12/2001	6,990	210.00	110.00	100.00	6,99,000	
(e)		07/2003	336	350.00	110.00	240.00	80,640	
(f)		07/2003	306	450.00	110.00	340.00	1,04,040	
(g)		01/2001 to 09/2001	451	357.50	110.00	247.50	1,11,623	
(h)		04/2001 to 06/2001	1,135	175.00	110.00	65.00	73,775	
(i)		1999-00 to 2002-03	2,964	245.00	110.00	135.00	4,00,140	
(j)		2000-01	330	220.00	110.00	110.00	36,300	
(k)		04/1999	1,008	302.50	110.00	192.50	1,94,040	
(l)		10/1999	2,009	300.00	110.00	190.00	3,81,710	
(m)		04/2001	2,41,900 pages	2.50	0.55	1.95	4,71,705	
(n)		02/2001	1500	55.00	22.00	33.00	49,500	
(o)		02/2001	1,71,100 pages	2.50	0.55	1.95	3,33,645	
(p)	04/1999 to 07/2003	5,607	195.00	110.00	85.00	4,76,595		
2 (a)	Guage plates (10 cm width 14 guage thick)	09/2000	400 mtrs	2,200.00	1,000.00	1,200.00	4,80,000	Rate approved by CE, Irrigation Central Zone, Munirabad
(b)	Guage plates 10 cm width	01/1999 to 05/2000	41 Nos of 3 mtrs	14,700.00	2,500.00	12,200.00	5,00,200	
		11/2000	3 Nos of 2.5 mtrs	12,250.00	2,500.00	9,750.00	29,250	
(c)	Guage plate superior quality	03/2001	18 mtrs	6,750.00	1,000.00	5,750.00	1,03,500	
3 (a)	Expansion joint 25 mm 4' X 2'	03/2000	845	1,096.00	557.85	538.15	4,54,737	SPD rates
(b)	04/1999	230	750.00	557.85	192.15	44,195		
(c)	Asphalt pad 25 mm	05/1999	317	3,650.00	557.85	3,092.15	9,80,208	
(d)	Expansion joint 25 mm	06/2000	168	1,500.00	408.00	1,092.00	1,83,456	
4 (a)	Transformer oil	08/1999 to 08/2000	6,695 lts	120.00	25.40	94.60	6,33,347	Rates of KPTCL SR
(b)		12/2001	800 lts	72.00	25.40	46.60	37,280	
(c)		09/2000 to 06/2002	5,296 lts	91.00	25.40	65.60	3,47,418	
(d)		09/2001	840 lts	85.00	25.40	59.60	50,064	
(e)		400 lts	72.00	25.40	46.60	18,640		
5 (a)	Sponge rubber 25 x 25	06/1999 to 09/2000	325	535.00	60.00	475.00	1,54,375	Rates approved by SE, MI, Belgaum
(b)			21,120	68.00	60.00	8.00	1,68,960	
6	Chainlink fencing	02/2001 to 05/2001	1,620	725.00	304.00	421.00	6,82,020	Rates of PWD, Belgaum Circle

Sl No.	Name of the material	Period of purchase	Total quantity purchased	Unit rate of purchase	Rate payable as per remarks column	Difference	Extra expenditure	Remarks
7	75 mm polyprine pressure relief valves	03/2001	841	505.00	113.36	391.64	3,29,369	Rates approved by CE, Irrigation (South) Mysore
8	Providing & fixing AC corrugated sheets of size 3m x 1m	03/2001	54	7,499.00	900.00	6,599.00	3,56,346	Rates of PWD, Belgaum Circle
9	Anodised Aluminium sliding windows	03/2001	370 sq ft	1,499.00	177.00	1,322.00	4,89,140	
10	2 x 40 watt box type tube set	09/1999	10	1,200.00	934.00	266.00	2,660	Rates of KPTCL
11	Oil tube Gunmetal bushes	04/1999	20	7,475.00	4,975.00	2,500.00	50,000	Rates of MI, Bellary
12	MS gates 0.75x0.3 m	09/1999	38	5,383.00	1,655.00	3,728.00	1,41,664	Rates of SPD
13	RCC poles	12/1999	65	1,860.00	1,158.00	702.00	45,630	Rates of KPTCL
14	Torfelt sheet roll size 20 x 1 mtrs	07/2000	90	3,800.00	1,100.00	2,700.00	2,43,000	Departmental investigation reports
15	Flanges for 350mm pipes	05/1999	14	7,485.00	700.00	6,785.00	94,990	Rates of MI, Kushtagi
16	Providing & fixing bearing plates	06/2001	96	13,416.00	4,180.00	9,236.00	8,86,656	Rates of PWD, Gulbarga circle
17	Steel table	04/1999	05	14,990.00	3,148.00	11,842.00	59,210	Rates of KSIMC
18	Steel almairah 6½ "	04/1999	05	14,980.00	4,336.00	10,644.00	53,220	
19	Steel almairah 4½ "	04/1999	05	12,630.00	3,084.00	9,546.00	47,730	
20	Steel rack	04/1999	05	9,600.00	797.00	8,803.00	44,015	
21	3 core 185 sq mm 1100V UG Al Cable	07/2000	52 mtrs	12,000.00	656.00	11,344.00	5,89,888	Rates of KPTCL SR
22	XLPE cable 3 core 120 sq mm	08/2001	48 mtrs	3,980.00	1,600.00	2,380.00	1,14,240	
23	3½ core 240 sq mm cable	01/2003	25 mtrs	3,000.00	890.00	2,110.00	52,750	
24	3½ core 120 sq mm	01/2003	14 mtrs	2,000.00	470.00	1,530.00	21,420	
25	3½ core 70 sq mm	01/2003	29 mtrs	1,500.00	305.00	1,195.00	34,655	
26	3½ core 50 sq mm	08/2003	28 mtrs	1,000.00	235.00	765.00	21,420	
27	3½ core 150 sq mm	08/2001	90 mtrs	3,770.00	560.00	3,210.00	2,88,900	
28	Exhaust fan	03/2001	01	14,990.00	1,200.00	13,790.00	13,790	
29	Nahani trap	03/2001	06	2,488.00	155.00	2,333.00	13,998	
30	PVC pipes of 1"	03/2001	700 ft	105.50	7.50	98.00	68,600	Rates of PWD, Belgaum circle
31	Pillar cock	03/2001	02	6,500.00	145.00	6,355.00	12,710	
32	Wash basin	03/2001	02	7,495.00	2,360.00	5,135.00	10,270	
33	PVC pipe 4"	08/2001	120 ft	374.75	38.00	336.75	40,410	
34	GI pipe 1"	08/2001	300 ft	149.50	47.00	102.50	30,750	
<b>Total</b>							<b>1,27,51,354</b>	

## Appendix 4.1

## Statement of excess payment to the contractor for construction of southern breakwaters at Karwar Port

(Reference: Paragraph 4.3.1, Page 91)

(Amount in Rupees)

Serial Number	Item of work	Tendered quantity (TQ) (in MT)	Tender rate	Quantity executed in excess of 125 per cent of TQ (in MT)	Rate payable for quantity in excess of 125 per cent of TQ (per MT) (*)	Rate paid	Amount payable	Amount paid	Excess paid
1	Stones up to 10 kg	10,020	180	28,384	435	552.00	1,23,47,040	1,56,67,968	33,20,928
2	10 to 100 kg	1,58,010	225	32,684	440	556.00	1,43,80,960	1,81,72,304	37,91,344
3	100 to 500 kg	10,050	190	3,232	462	586.11	14,93,184	18,94,307	4,01,123
4	500 to 1000 kg	22,960	275	17,523	462	586.11	80,95,626	1,02,70,405	21,74,779
5	1 to 2 MT	500	221	630	517	556.00	3,25,710	3,50,280	24,570
6	2 to 4 MT	12,860	325	56,553	637	808.64	3,60,24,261	4,57,31,018	97,06,757
7	7 to 10 MT	9,740	370	16,009	944	1,196.54	1,51,12,496	1,91,55,409	40,42,913
<b>Total</b>							<b>8,77,79,277</b>	<b>11,12,41,691</b>	<b>2,34,62,414</b>

(\*) Worked out as per Data Rates of the Department with an area weightage of 15 per cent (as against 20 per cent adopted) excluding the tender premium of 21.60 per cent

**Appendix 4.2**

**Statement showing the avoidable extra expenditure on dragging of timber  
(Reference: Paragraph 4.4.2, Page 95)**

(Amount in Rupees)

Year	Quantity of timber extracted (in cum)	Rate paid by the Department	Rate payable as per SSR	Total expenditure incurred	Total expenditure admissible at SSR rates	Avoidable extra expenditure
1998-99	414.71	528.07	153.90	2,19,000	63,824	1,55,176
1999-00	265.54	685.39	182.10	1,82,000	48,355	1,33,645
2000-01	821.01	* 265.35	191.40	2,17,858	1,57,141	60,717
2001-02	3,590.15	* 327.93	212.45	11,77,345	7,62,727	4,14,618
2002-03	6,525.91	* 392.12	219.45	25,58,940	14,32,111	11,26,829
2003-04	1,605.49	400.95	219.45	6,43,721	3,52,325	2,91,396
<b>Total</b>	<b>13,222.81</b>	<b>-</b>	<b>-</b>	<b>49,98,864</b>	<b>28,16,483</b>	<b>21,82,381</b>

\* Average of the rates paid by the Department and by KSFIC

## Appendix 4.3

## Statement showing the quantity of single coat surface dressing work done and avoidable extra expenditure

(Reference: Paragraph 4.4.5, Page 97)

Serial Number	National Highway Division	Number of works	Quantity of single coat surface dressing work done (sqm)
1	Bangalore	36	4,37,475
2	Special Division, Bangalore	2	96,265
3	Bijapur	4	51,761
4	Belgaum	3	45,540
5	Chitradurga	3	2,62,267
<b>Total</b>		<b>48</b>	<b>8,93,308</b>

Rate approved for the item of work in the SR of NH Circle for the year 1999-2000: Rs.23.30 per sqm (A)

*Less:* Cost of 0.60 kg bitumen per sqm at Rs.8,000 per MT: Rs. 4.80

Rs.18.50

*Add :* Difference in cost of road metal: Rs.00.60

Rs.19.10 per sqm (B)

Cost of 0.015 cum of 19 mm jelly at Rs.375 per cum: Rs.5.62

*Less:* Cost of 0.015 cum of 13.2 mm jelly at Rs.335 per cum adopted in the SR: Rs.5.02

Net difference: Rs.0.60

Excess rate paid = (A) – (B) = Rs.23.30 – Rs.19.10 = Rs.4.20 per sqm

Total quantum of surface dressing work done = 8,93,308 sqm

**Total avoidable extra expenditure = Rs.4.20 x 8,93,308 sqm = Rs.37,51,894**

### Appendix 4.4

#### Avoidable extra expenditure due to delay in acquisition of land

(Reference: Paragraph 4.4.8, Page 100)

(Amount in Rupees)

Sl No.	Type of land	Total area acquired (acres-guntas)	Valuation at 1996-99 rates + 30 per cent solatium	Valuation at 1979-80 rates + 30 per cent solatium <sup>¶</sup>	Difference of columns 4 and 5	Interest paid (23 years and one month) <sup>*</sup>	Interest payable (three years) <sup>¶</sup>	Difference of columns 7 and 8	Avoidable extra expenditure (columns 6 + 9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Dry land and malkies	67-20	26,56,309	8,39,778	18,16,531	55,66,039	3,02,320	52,63,719	70,80,250
2	Wet lands	04-12	2,28,000	83,850	1,44,150	4,57,217	1,64,598	2,92,619	4,36,769
<b>Total</b>			<b>28,84,309</b>	<b>9,23,628</b>	<b>19,60,681</b>	<b>60,23,256</b>	<b>4,66,918</b>	<b>55,56,338</b>	<b>75,17,019</b>

<sup>¶</sup> Valuation of lands reckoned at the rate of Rs.7,500 per acre of dry land { maximum sale price registered and reckoned by SLAO in one of his Land Awards (No. SR/ 214-15179-80 dated 06.04.1981) for acquiring lands to the same project} and at the rate of Rs.15,000 per acre of wet land (at twice the price of dry land per acre).

<sup>\*</sup> Interest calculated at the rate of nine per cent for first one year and at the rate of 15 per cent for the remaining 22 years and one month.

<sup>¶</sup> Interest calculated at the rate of six per cent for first one year and at the rate of 15 per cent for the remaining two years as per the interest rates prevailing during 1978-81.

## Appendix 4.5

## Excess payment due to interest allowed on land compensation

(Reference: Paragraph 4.4.8, Page 101)

(Amount in Rupees)

Sl.No.	Payments	Payable	Paid	Excess paid
1	Compensation	83,68,086	83,68,086	-
2	Additional Market value @ 12 per cent	17,50,871	-	(-) 17,50,871
3	Solatium @ 30 per cent	22,23,091	22,23,091	-
<b>Total</b>		<b>1,23,42,048</b>	<b>1,05,91,177</b>	<b>(-) 17,50,871</b>
<b>Interest on total compensation</b>		<b>Nil</b>	<b>1,00,59,798</b>	<b>1,00,59,798</b>
<b>Net excess paid</b>		<b>-</b>	<b>-</b>	<b>83,08,927</b>

**Appendix 4.6**

**Avoidable extra cost in construction of minor irrigation tank near Purdal**

**(Reference: Paragraph 4.4.11, Page 103)**

Sl No.	Item of work	(in cmt)			(in Rupees)				Remarks
		Estimated quantity	Quantity up to 125 per cent	Quantity more than 125 per cent	Rate u/s 13 (ii)	Tender rate	Difference in rate	Extra cost	
01	EWE in soft rock	110.95	138.66	29,531.33	107.91	60.50	47.41	14,00,080	Excess quantity is due to defective estimation
02	EWE in ordinary rock without blasting	564.75	705.93	16,877.28	125.36	74.35	51.01	8,60,910	
03	Providing and laying CC 1:3:6 with plum	540.00	675.00	759.92	1,584.08	1,238.75	345.33	2,62,423	Excess quantity is due to calculation mistake in the estimate
04	Providing and laying CC 1:3:6	104.70	130.87	238.73	1,690.23	1,274.40	415.83	99,271	
05	Providing and laying CC 1:2:4	195.00	243.64	92.08	2,081.94	1,570.00	511.84	47,130	
<b>Total</b>								<b>26,69,814</b>	

## Appendix 4.7

## Excess payment of family pension

(Reference: Paragraph 4.6.1, Page 106)

(Rupees in lakh)

Sl.No.	Treasury	No. of cases	Amount	Period
1	Bangalore (PPT)	186	41.24	2/00 to 9/03
2	Bangalore (Rural)	18	3.47	1/02 to 2/04
3	Bangalore(Urban)	1	0.03	5/03 to 7/03
4	Belgaum	10	1.50	1/02 to 6/03
5	Bellary	26	5.13	2/00 to 2/03
6	Bidar	41	6.90	4/02 to 1/04
7	Bijapur	36	4.72	9/01 to 1/04
8	Bagalakot	24	3.79	7/00 to 9/03
9	Chamarajanagar	4	0.07	2/03 to 4/03
10	Chikkamagalur	4	0.57	1/01 to 3/03
11	Chitradurga	46	12.21	7/99 to 11/03
12	Davanagere	6	1.04	6/01 to 6/03
13	Dharwar	4	1.86	3/96 to 8/03
14	Gadag	8	0.39	2/03 to 8/03
15	Gulbarga	60	8.98	9/96 to 12/03
16	Hassan	29	4.17	7/01 to 11/03
17	Haveri	7	0.72	6/02 to 6/03
18	Hubli	3	0.92	9/00 to 7/03
19	Koppal	11	2.26	5/00 to 6/03
20	Karwar (Uttara Kannada)	19	3.00	12/98 to 11/03
21	Kolar	20	2.58	3/02 to 5/03
22	Mandya	16	1.68	3/02 to 9/03
23	Mysore	17	1.35	1/02 to 4/03
24	Mangalore (Dakshina Kannada)	25	2.94	5/02 to 10/03
25	Madikeri (Kodagu)	16	2.15	4/02 to 2/04
26	Raichur	14	4.68	3/97 to 6/03
27	Shimoga	24	3.30	6/02 to 5/03
28	Tumkur	24	3.56	4/01 to 11/03
29	Udupi	2	0.22	2/03 to 10/03
	<b>Total</b>	<b>701</b>	<b>125.43</b>	

**Appendix 4.8**

**Continued excess payment of family pension**

**(Reference: Paragraph 4.6.1, Page 106)**

**(Rupees in lakh)**

<b>Sl.No.</b>	<b>Treasury</b>	<b>No. of cases</b>	<b>Amount</b>
1	Bijapur	29	14.64
2	Davanagere	5	1.13
3	Hassan	12	0.62
4	Kolar	9	2.22
5	Raichur	7	1.36
	<b>Total</b>	<b>62</b>	<b>19.97</b>

## Appendix 4.9

## Non-receipt of GPF withdrawal vouchers

(Reference: Paragraph 4.6.1, Page 107 )

(Rupees in lakh)

Sl.No.	Treasury	Withdrawals from GPF Account	
		Number of items	Amount
1	State Huzur Treasury	39	116.77
2	Bangalore Urban	9	10.62
3	Bangalore Rural	4	1.59
4	Haveri	2	2.47
5	Hassan	3	1.10
6	Hubli	1	0.04
7	Kolar	2	0.13
8	Udupi	2	1.36
9	Kodagu	4	0.29
10	Mandya	1	0.51
11	Mangalore	7	4.84
12	Bellary	7	8.32
13	Gadag	4	1.13
14	Dharwar	1	0.06
15	Tumkur	196	16.31
16	Shimoga	139	12.49
17	Chikkamagalur	279	27.24
18	Chitradurga	441	33.39
19	Mysore	83	72.23
20	Raichur	192	16.69
21	Bidar	573	18.93
22	Gulbarga	319	21.83
23	Belgaum	660	62.51
24	Bijapur	302	32.85
25	Davanagere	301	21.54
26	Chamarajnagar	103	6.57
27	Bagalkot	302	27.43
28	Koppal	177	20.71
29	Karwar	367	23.22
	<b>Total</b>	<b>4,520</b>	<b>563.17</b>

**Appendix 4.10**

**Non-receipt of GPF recovery schedules**

**(Reference: Paragraph 4.6.1, Page107)**

**(Rupees in lakh)**

Sl.No.	Treasury	Recovery of subscription	
		Number of items	Amount
1	State Huzur Treasury	43	1.92
2	Bangalore Urban	425	121.46
3	Bangalore Rural	90	3.98
4	Haveri	325	31.05
5	Hassan	640	94.15
6	Hubli	25	2.52
7	Kolar	306	53.17
8	Udupi	63	1.82
9	Kodagu	161	15.43
10	Mandya	114	9.94
11	Mangalore	126	7.54
12	Bellary	141	10.61
13	Gadag	304	38.87
14	Dharwar	70	5.15
15	Shimoga	2	4.05
16	Chikkamagalur	1	0.01
17	Chitradurga	7	55.21
18	Mysore	5	- 0.32
19	Raichur	2	0.13
20	Gulbarga	4	1.51
21	Belgaum	3	3.27
22	Bijapur	25	1.98
23	Davanagere	4	1.27
24	Chamarajnagar	6	21.59
25	Bagalkot	1	6.17
26	Koppal	20	19.14
27	Karwar	13	10.98
	<b>Total</b>	<b>2,926</b>	<b>522.60</b>

## Appendix 4.11

## Year-wise breakup of Outstanding Inspection Reports pertaining to Horticulture, Labour and Water Resources Departments

(Reference: Paragraph 4.7.1, Page 109)

Year	Horticulture Department		Labour Department		Water Resources Department	
	Number of Inspection Reports	Number of paragraphs	Number of Inspection Reports	Number of paragraphs	Number of Inspection Reports	Number of paragraphs
Upto 1994-95	157	509	81	240	239	392
1995-96	15	43	2	2	26	47
1996-97	18	54	5	10	40	94
1997-98	2	4	Nil	Nil	37	114
1998-99	45	182	70	175	34	81
1999-2000	14	37	7	22	51	185
2000-01	15	43	15	58	59	314
2001-02	15	52	6	27	57	275
2002-03	7	21	4	10	54	354
2003-04	1	1	Nil	Nil	65	703
<b>Total</b>	<b>289</b>	<b>946</b>	<b>190</b>	<b>544</b>	<b>662</b>	<b>2,559</b>

**Appendix 4.12**

**(Reference: Paragraph 4.7.1, Page 109)**

**(A) Irregularities noticed in the Inspection Reports pertaining to Horticulture Department**

Serial Number	Nature of irregularities	Number of paragraphs	Amount (Rupees in lakh)
1.	Non /improper maintenance of initial records, cash book, imprest account, reconciliation with treasury, etc.	43	0.63
2.	Extra/excess/infructuous/wasteful/unauthorised/irregular expenditure	119	1,470.49
3.	Irregular expenditure on purchase/purchase of defective machinery	20	14.14
4.	Withdrawal of funds to avoid lapse of grants and locking up of Government funds	16	24.28
5.	Excess/over payment/mis-utilisation of grants, loans and subsidies	19	27.22
6.	Wanting payees' receipts/UCs and non-receipt of completion certificates of buildings	3	23.87
7.	Non-achievement of objectives	59	45.31
8.	Outstanding dues/loans, advances, share capital contribution/interest	48	3,078.77
9.	Machinery, spares, furniture, etc., lying idle	12	0.25
10.	Unauthorised financial aid to contractors	3	NA
11.	Non-adherence to prescribed procedure while dealing with cash	17	0.05
12.	Losses due to deterioration of seeds, shortages, thefts, etc., awaiting regularisation	88	161.21
13.	Irregularities in respect of acceptance of tenders/quotations	1	NA
14.	Unspent balances or amounts recovered but not credited to Government	6	1.45
15.	Non-recovery of rent, water charges, etc., from occupants of Government residential quarters	22	2.32
16.	Other miscellaneous irregularities	470	136.80
	<b>Total</b>	<b>946</b>	<b>4,986.79</b>

**(B) Irregularities noticed in the Inspection Reports pertaining to Labour Department**

Serial Number	Nature of irregularities	Number of paragraphs	Amount (Rupees in lakh)
1.	Non /improper maintenance of initial records, cash book, imprest account, reconciliation with treasury, <i>etc.</i>	35	3.75
2.	Extra/excess/infructuous/wasteful/unauthorised/irregular expenditure	29	78.67
3.	Irregular expenditure on purchase/purchase of defective machinery	10	112.08
4.	Excess/over payment/mis-utilisation of grants, loans and subsidies	4	4.70
5.	Withdrawal of funds to avoid lapse of grants and locking up of Government funds	4	40.44
6.	Outstanding dues/loans, advances, share capital contribution/interest	15	42.84
7.	Machinery, spares, furniture, <i>etc.</i> , lying idle	18	138.87
8.	Non-adherence to prescribed procedure while dealing with cash	3	NA
9.	Losses due to deterioration of seeds, shortages, thefts, <i>etc.</i> , awaiting regularisation	6	64.39
10.	Unspent balances or amounts recovered but not credited to Government	3	0.05
11.	Unauthorised financial aid to contractors	3	77.22
12.	Non-achievement of objectives	1	NA
13.	Non-recovery of rent, water charges, <i>etc.</i> , from occupants of Government residential Quarters.	11	0.03
14.	Other miscellaneous irregularities	402	103.04
	<b>Total</b>	<b>544</b>	<b>666.08</b>

**(C) Irregularities noticed in the Inspection Reports pertaining to Water Resources Department**

Serial Number	Nature of irregularities	Number of paragraphs	Amount (Rupees in lakh)
1.	Extra/excess/infructuous/wasteful/ unfruitful expenditure on works	736	61,749.29
2.	Shortages/losses/obsolescence of stores and T&P articles	210	1,126.48
3.	Purchases without proper sanction/split sanction	29	828.99
4.	Injudicious purchase of Stores and T&P articles	65	1,684.03
5.	Excess expenditure due to rejection/non-acceptance of tenders	5	34.76
6.	Recoveries due from contractors including extra cost recoverable due to abandonment of works/rescinding contracts	172	989.08
7.	Licence fee/rent recoverable - outstanding	22	35.21
8.	Amount recoverable from employees due to wrong fixation of pay and other reasons	90	124.93
9.	Unauthorised/un-intended benefit to contractors	24	439.42
10.	Demand, collection and balance of water rates	41	27,456.08
11.	Irregular expenditure on water management	8	999.00
12.	Other miscellaneous irregularities	1,153	17,156.27
13.	Diversion of letter of credit towards purchase of stores and stock articles	4	21.48
	<b>Total</b>	<b>2,559</b>	<b>1,12,645.02</b>

## Appendix 4.13

Details of Departmental Notes pending as of December 2004 (excluding  
General and Statistical Paragraphs)

(Reference: Paragraph 4.7.2(a) Page 110)

Sl. No.	Department	Audit Report (Civil)							Total
		1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	
1.	Forest, Home & Transport	-	1	-	-	-	-	-	1
2.	Animal Husbandry & Veterinary Services	-	-	-	1	-	2	-	3
3.	Commerce and Industries	-	-	2	2	3	2	1	10
4.	Co-operation	-	-	-	-	-	-	1	1
5.	Education	-	-	-	1	1	-	-	2
6.	Finance	-	-	-	4	2	3	2	11
7.	Forest, Ecology and Environment	-	-	-	-	-	-	3	3
8.	Health & Family Welfare	3	5	1	2	3	3	2	19
9.	Home	-	2	-	-	2	-	2	6
10.	Housing	1	-	-	-	-	-	-	1
11.	Information, Tourism, Youth Services & Sports	-	-	-	-	1	-	-	1
12.	Labour	-	-	-	-	-	-	1	1
13.	Legislature Secretariat	-	-	-	-	1	-	-	1
14.	Minor Irrigation	-	-	2	2	1	2	3	10
15.	Planning	-	-	-	-	1	-	-	1
16.	Public Works	1	-	-	-	-	-	-	1
17.	Revenue	-	1	1	-	1	-	1	4
18.	Social Welfare	2	-	3	3	1	1	-	10
19.	Urban Development	-	-	-	-	-	-	2	2
<b>Total</b>		<b>7</b>	<b>9</b>	<b>9</b>	<b>15</b>	<b>17</b>	<b>13</b>	<b>18</b>	<b>88</b>

**Appendix 4.14**

**Paragraphs (excluding General and Statistical) yet to be discussed by Public Accounts Committee as of October 2004  
(Reference: Paragraph 4.7.2(b), Page 111)**

Sl.No.	Department	92-93	93-94	94-95	95-96	96-97	97-98	98-99	99-2000	2000-01	2001-02	Total
1.	Agriculture	-	-	-	-	2	-	-	-	-	-	2
2.	Animal Husbandry and Veterinary Services	-	-	-	-	-	3	1	1	2	-	7
3.	Commerce and Industries	-	-	-	-	-	2	3	1	5	1	12
4.	Co-operation	1	-	-	-	-	-	-	-	-	1	2
5.	Education	2	1	4	5	1	-	1	2	2	1	19
6.	Ecology and Environment	-	-	-	-	-	-	-	-	1	1	2
7.	Forest	1	-	1	2	-	-	-	-	1	3	8
8.	Finance	-	-	-	-	-	-	4	2	3	2	11
9.	Health and Family Welfare	3	-	1	4	6	1	2	3	3	2	25
10.	Home	-	2	2	-	2	-	-	2	-	2	10
11.	Horticulture	-	-	-	-	1	1	-	-	-	-	2
12.	Housing	-	-	-	2	1	-	3	-	1	-	7
13.	Information, Tourism, Youth Services & Sports	-	-	-	-	-	2	1	3	-	-	6
14.	Kannada and Culture (Archeology & Museums)	-	-	-	-	-	-	2	-	-	-	2
15.	Labour	-	-	-	-	-	-	-	-	-	1	1
16.	Legislature Secretariat	-	-	-	-	-	-	-	1	-	-	1
17.	Minor Irrigation	1	6	3	6	4	4	3	1	9	4	41
18.	Planning	-	-	-	-	-	-	-	1	-	-	1
19.	Public Works	-	2	2	4	2	2	1	-	-	-	13
20.	Rural Development	-	1	-	-	-	-	-	-	-	1	2
21.	Revenue	-	-	-	1	1	1	-	1	1	2	7
22.	Sericulture (Under C&I)	-	-	-	-	-	1	1	1	-	-	3
23.	Social Welfare	-	-	-	2	-	3	3	1	1	-	10
24.	Transport	-	1	-	-	-	-	-	-	-	-	1
25.	Urban Development	-	-	-	-	-	-	-	-	7	6	13
26.	Water Resources	14	7	8	6	8	8	2	3	5	6	67
27.	Women & Child Welfare	-	-	-	-	1	-	-	-	-	-	1
28.	Agriculture, Forest, Home & Transport	-	-	-	-	1	-	-	-	-	-	1
	<b>Total</b>	<b>22</b>	<b>20</b>	<b>21</b>	<b>32</b>	<b>30</b>	<b>28</b>	<b>27</b>	<b>23</b>	<b>41</b>	<b>33</b>	<b>277</b>

