

INTRODUCTION

This Review Report presents a collective picture of the functioning of the Public Works/Irrigation Divisions in Karnataka during 2012-13, bringing out therein, delays in receipt of accounts, non-adjustments of balances outstanding under Suspense / Remittances Heads of account and other irregularities noticed from the Accounts and during inspection of Divisions, arrears in the maintenance of initial accounts, non-clearance of audit notes, inspection reports and other reports issued by this office and Principal Accountant General (E&RSA)Karnataka.

With effect from 01-01-2008 Letter of Credit (LOC) system of payment was dispensed with in respect of all Public Works Divisions, except, National Highway Divisions for payments related to works expenditure. LOC system of was discontinued from 01-07-2009 even in case of expenditure related to deposit contribution works and refund of deposits. Thereby, the accounts received are predominantly residual accounts.

1.2 This review consists of two parts:

PART – I: Deals with irregularities noticed in the monthly accounts received in this office and other materials.

PART-II: Deals with irregularities noticed during local Audit Inspection of various Divisions.



PART-I: ACCOUNTS

2.1 **No. of Divisions:** The Treasury system of accounting was introduced by Government from 01-01-2008 replacing the letter of credit (LOC) system of drawal of funds and accounting in the Public Works Divisions. As a result, the transactions of Public Works Divisions are transacted through the Treasuries and only the residual accounts of the Divisions are submitted every month to the Principal Accountant General (A&E).

There were 106 Public Works / Irrigation Divisions in Karnataka during 2012-13. A new division Executive Engineer, Minor Irrigation, Chikaballapura, has been formed during the year 2012-13, working since November 2013, and no divisions were closed during this year as indicated in Annexure-1.

2.2 **Delay in receipt of Accounts:** The monthly accounts containing residual transactions, if any, duly supported by required schedules and vouchers (schedule dockets) are due in the Principal Accountant General's office on or before 8th of the following month to which they relate, except, March accounts, for which due is fixed as 25th of April, each year. The extent of delay in receipt of monthly accounts and vouchers/schedule dockets from various departmental officers of the Public Works/Irrigation Departments during 2012-13 are indicated in *Annexure – 2*.

It would be relevant to mention here that certain Divisional Officers (*Annexure- 2 – 'A'*) had belatedly submitted accounts during 2012-13. Of these only six had residual transactions. which could not be incorporated in the Consolidated Accounts during the same month. These were, however, included in the subsequent months. Hence, the accounts were incomplete to that extent and did not reveal the true picture of the monthly transactions of the divisions/department for that month.

The Divisions submitting residuary accounts as also other Divisions/National Highway Divisions (under LOC system) from which Schedule of Settlement with Treasuries have not been received are detailed in *Annexure 3*. The divisions may be directed to send the relevant schedules alongwith monthly accounts by due date in future. .

2.3 **8782 III Other Remittances (A) Items adjustable by Civil:** Transactions relating to Civil Offices other than Public Works which originate in the Division are initially classified in the divisional account under this head, which are eventually cleared by the Principal Accountant General (A&E) on receipt of its transfer to the final head of account.

The debit balance which pertains to residual accounts only has remained the same i.e. Rs.9832849.06 (since 2004-05) at the end of 2012-13 which is brought out in *Annexure 4 A*.

As these debits are outstanding for a long period and no action has been taken by the divisions concerned to furnish details to this office to adjust the same to final head of account, the matter has been taken up with Government for writing off of the outstanding balances as it does not involve any cash outflow.

2.4 8782 III Other Remittances (B) items adjustable by PWD: The large debit balance represents services rendered and stores supplied by DGS&D and other agencies to the Public Works divisions.

There is a debit balance of Rs 3653352229.33 at the end of 2012-2013 against the debit of Rs34117106880.35 at the end of 2011-12(balances include transactions relating to pre-2008 period also). The year-wise break-up of amounts outstanding as on 31.3.2013 is furnished vide **Annexure 4 B**.

The increase in balances under this head of account is mainly due to delay on the part of the divisions in adjusting the debits/credits advised by the AG through advice memos and also due to non-furnishing of details of advice memos in the divisional accounts in the month in which the amounts are adjusted/payment settled.

2.5 Reconciliation: Monthly accounts for the year 2012-13 have been fully reconciled by the divisions which is a highly commendable achievement.

2.6 8782 Cash Remittance - I Remittances into Treasuries: The main purpose of operating this head of account is to watch whether amounts remitted by the divisional officers are acknowledged by the Treasury.

There is a debit balance of Rs.824912321.75 at the end of 2012-13(includes balances of residual accounts also), as against the debit balance of Rs.671040248.75 at the end of 2011-12.

The schedules of Settlement with Treasuries are not being sent by the divisions regularly and promptly. Delay on the part of the Divisional Officers to reconcile the differences could lead to non detection of cases of defalcation, which may result in loss to Government. Urgent steps may be taken to investigate and to clear the differences on top priority basis.

Divisions have been addressed to reconcile with Treasury so as to avoid the possibility of erroneous remittances into Treasury. The year-wise analysis of balances outstanding under the above head of account is furnished in the **Annexure 5 A**.

2.7 8782 Cash Remittances – Public Works Cheques: The balances represent the amount of cheques issued by the Divisions which have remained unencashed at the Treasuries.

There is a credit balance of Rs.102365692.96 at the end of the year 2012-13 (which also comprises balances of residual accounts) as against the credit balance of Rs32696501.96 at the end of 2011-12.

As the validity of cheques would have expired/become time barred in certain cases, it is necessary that such cases are reviewed by the Divisional Officer. To cancel them write-back procedure should be adopted as per para 6 of KPWA Code or fresh cheques, if needed, should be issued. Unless this is done, expenditure covered by these cheques would not represent the true picture. The year-wise analysis of balances outstanding under the above head of account is furnished in **Annexure 5 B**.

2.8 **8658-107 Cash Settlement Suspense Account**: There was debit balance of Rs.204962132.86 at the end of 2012-13 as against the balance of Rs.205073924.86 at the end of 2011-12(balances relate to pre-2008 period also) which shows that concerned divisions have not responded under this head of account for having received stores/materials or services rendered by other divisions.

According to Appendix 8 of KPWA Code, a claim preferred by one division on another should be settled within 10 days and at any rate there should not be any outstanding balance at the end of a financial year. The balance remaining under this head of account represents the outstanding liabilities of the respective divisions, and their non-adjustment, to that extent, will reflect on the expenditure remaining unaccounted under the final head resulting in savings against the total grants. Any delay in settlement of the items in time may lead to non-detection of false and fraudulent transactions, if any, and also lead to increase in balances under PW suspense. The Divisions may, therefore, be directed to settle the above balances without further loss of time, as no actual flow of cash will take place due to issue of cheques by the responding divisions. The year-wise analysis of balances outstanding in respect of above head of account is furnished in **Annexure 5 C**.

2.9 **8658-129 Material Purchase Suspense Account**: There is a credit balance of Rs.15337827.59 under this head of account up to the end of 2012-13 as against the credit balance of Rs.15829838.59 at the end of 2011-12 (balances relate to pre-2008 period also) which represents payment not made for Stores/Materials purchased from various agencies.

The balances may be cleared by a contra entry on making payment to the supplier/divisions supplying stores and by acting up on the advice memos sent by the Accountant General to the divisions. The year-wise analysis of balances outstanding under the above head of account is furnished in **Annexure 5 D**.

2.10 **8671 Cash Balances**: There was a debit balance of Rs.289314.57 under this head of account upto the end of 2012-13 as against balance of Rs.500053.57 at the end of 2011-12 (balances include both pre and post LOC period of accounts)..

According to the provisions of KPWA Code, the balances under this head of account have to be reduced to 'Nil' at the end of financial year. However, it is noticed that huge balances relating to old period are outstanding.

The divisions may be directed to reconcile the balances with that of Principal Accountant General (A&E) and clear the same. The year-wise analysis of balances outstanding in respect of above head of account is furnished vide **Annexure 5 E**.

2.11 **8443 Public Works Deposits:** There was a credit balance of Rs.2818772630.34 at the end of 2012-13 (balances include both pre and post LOC period of accounts) as against credit balance of Rs.3096242583.34 at the end of 2011-12. The divisional officers may be directed to reconcile the figures with that of AG and clear the balances. As per the provisions of Para 399 of KPWA Code items such as original deposits/original deposits (partly cleared during the year)/balances unclaimed for more than three complete account years should be credited to Government as lapsed deposits. The year-wise analysis of balances outstanding under the above head of account is furnished vide **Annexure 5 F**.

In this connection it may be mentioned that consequent on the formation of Zilla Panchayat in the State, 36 PWD Divisions and 156 Sub-Divisions were transferred to the control of Zilla Parishads with effect from 1.4.87. The above mentioned balances therefore have to be transferred to Zilla Parishads on proforma basis, as contemplated in O.M. No.PWD 65/FAP 87 dt.22.5.87 issued by the Special Officer, PWD (Finance Cell) Bangalore. Out of 36 divisions, 28 divisions have furnished the balances under DDR heads, but, the remaining 8 divisions are yet to furnish the requisite particulars. The divisions may be directed to furnish statements to this office for carrying out necessary adjustments. The list of divisions transferred to ZP and divisions which have not furnished the balances are furnished vide **Annexure 6**.

2.12 The balances outstanding in the public works divisions under suspense heads as on 31.3.2013 are given in **Annexure-7**. The Divisions may be directed to clear the balances outstanding at the earliest.

PART-II: AUDIT

The audit of the Public Works are carried out by the Office of the Principal Accountant General (ERSA), Karnataka, Bangalore. Salient features of audit carried out during the year 2012-13 are indicated below:

3.1 **Statement I:** Statement - I indicates the details of cases where excess payment and short recoveries have been noticed in the course of Audit. It is requested that suitable instruction be issued to the Divisional Officers for recovering the excess payment pointed out and to take precautions to ensure that excess payment are not made in future. Instructions may also be issued for the prompt collection of short recoveries.

3.2 **Statement II:** It may be seen from Statement II that huge number of original audit notes and rejoinders are pending for more than 6 months. The pendency of audit notes is quite heavy. The audit notes are to be returned within a fortnight with replies (vide rule 289 of PWA Code). The long pending notes would reveal that adequate attention is not being bestowed for giving replies to audit notes and rejoinders thereon. Strict instruction may therefore please be issued to all concerned officers to return the audit notes with replies expeditiously and to clear the pending audit notes.

3.3 **Statement III:** Inspection Reports pending in the divisions for over six months are shown in the Statement III. It may be seen from the statement that large number of reports relates to the period prior to 1990-91. Strict instructions may please be issued to all the concerned Controlling and Divisional Officers to furnish replies to all the outstanding paras immediately.

3.4 **Statement IV:** The position of physical verification of stores and stock for the year 2012-13 is indicated in Statement IV. It may therefore be seen that physical verification of stock was not conducted for the half year ending September 2009 and September 2011 in several divisions. Government may, therefore, issue strict instructions to conduct half yearly physical verification of stock in respect of the officers who have not conducted the physical verification listed in this statement at an early date.

3.5 **STATEMENT V:** Statement V indicates the name of the divisions for which sanctions to reserve limit of stock has not been received /fixed. Unless sanction for the upper limit of reserve stock is given, the divisions may not be in a position to regulate the stock. Instructions may therefore be issued for specifying the Reserve Stock limit.

3.6 **STATEMENT VI:** This statement indicates the names of the divisions where reserve stock limit has exceeded.

3.7 **STATEMENT VII:** This statement shows division-wise details of non production of initial records during the time of local inspection.

3.8 **STATEMENT VIII:** This statement shows the names of the Irrigation Divisions where the maintenance of the initial records are in arrears. For the year 2012-13.

3.9 **STATEMENT IX:** This statement shows important irregularities noticed in the maintenance of measurement books.

3.10 **STATEMENT X:** This statement shows the non-receipt of agreement bonds in audit office for 2012-13. The statement is NIL.

3.11 **STATEMENT XI:** This is a adequacy or otherwise of the internal checks exercised by the Divisional Accountant and for the year 2012-13. The Statement is Nil.

3.12 **STATEMENT XII:** The statement shows Chief-Engineer-wise abstract (Division-wise also) and year-wise abstract of money value objections outstanding for more than six months. As the items are outstanding from as far as back as 1989-90 onwards, instructions may please be issued to the divisions to furnish replies to clear items early.

3.13 **STATEMENT XIII:** This statement shows Chief-Engineer-wise abstract (Division-wise also) and year-wise abstract of Central Audit money value objections outstanding for more than six months as on 31-03-2013. This may be reviewed for suitable compliance by the department.

DHANALAKSHMI.P.
Deputy Accountant General [Accounts and VLC]

ANNEXURE – 1

NEWLY FORMED DIVISIONS AND DIVISIONS CLOSED

Names of the Divisions newly formed and closed during the year 2012 – 2013

New Division

1. Executive Engineer Minor Irrigation Chikkaballapura.From
11/2012

Closed Division

---NIL---

ANNEXURE - 2**Statement of delay in receipt of Monthly Accounts and Schedule Dockets from Public Works and Irrigation Departments for the year 2012-13**

S. No	Name of the Division	15 Days & more than 15 Days	1 Month	2 Months	3 Months
1	PW. BANGALORE	-	-	-	-
2	PW. TUMKUR	7/12.8/12.10/12	-	-	-
3	PW. KOLAR	-	-	-	-
4	PW.RAMANAGARAM	-	-	-	-
5	PW.MANGALORE	6/11	-	-	-
6	PW,UDUPI	12/11 ,2/12	-	-	-
7	PW KODAGU	4/12.6/12.7/12.8/12.	-	-	-
8	PW SPL DN.R&B. BANGALORE	-	-	-	-
9	PW. MYSORE	-	-	-	-
10	PW CHAMARAJANAGAR	-	-	-	-
11	PW, MANDYA	6/12	-	-	-
12	PW. BELGAUM	4/12.6/12.9/12.10/12	-	-	-
13	PW.BAGALKOT	7/12.8/12	-	-	-
14	PW. CHIKKODI	11/11.1/12	-	-	-
15	PW. BIJAPUR	8/12	-	-	-
16	PORTS & FISHERIES,UDUPI	9/12	-	-	-
17	PORTS.KARWAR	4/12.7/12	-	-	-
18	KSHIP.TUMKUR	6/12	-	-	-
19	KSHIP. BELGAUM	-	-	-	-
20	KSHIP.RAICHUR	-	-	-	-
21	KSHIP. SHIMOGA	-	-	-	-
22	KSHIP. BANGALORE	4/12.6/12.7/12.9/12	-	-	-
23	PWD OC HASSAN	----	-	-	-
24	NH.BANGALORE	-	-	-	-
25	NH SPL DN.BANGALORE	9/12	-	-	-
26	NH.MANGALORE	-	-	-	-
27	NH.CHITRADURGA	-	-	-	-
28	NH.HUBLI	-	-	-	-
29	NH BIJAPUR	-	-	-	-
30	NH KARWAR	-	-	-	-
31	NO 1 BLDGS.BANGALORE	6/12	-	-	-
32	NO.2 BLDGS.BANGALORE	-	-	-	-
33	PW.HUNSUR	-	-	-	-
34	ESI BLDGS.BANGALORE	6/12	-	-	-
35	PW SHIMOGA	-	-	-	-
36	PW.CHITRADURGA	10/12	-	-	-
37	PW DAVANGERE	-	-	-	-
38	PWOC.BANGALORE	-	-	-	-
39	DOS.BANGALORE	4/12.5/12.6/12.9/12	-	-	-
40	PW DHARWAR	-	-	-	-
41	PW GADAG	4/12.5/12.6/12.8/12	-	-	-
42	PW KARWAR	-	-	-	-
43	PW HAVERI	-	-	-	-
44	PW GULBARGA	9/12	-	-	-
45	PW BIDAR	6/12.7/12.10/12	-	-	-
46	PW YADGIR	-	-	-	-
47	PWD OC.DHARWAR	-	-	-	-
48	PW.CHICKMAGALUR	-	-	-	-
49	PW HASSAN	4/12	-	-	-
50	PW.KOPPAL	5/12	-	-	-
51	PW.SIRSI	-	10/12	-	-
52	W&M.BHEEMARAYANAGUDI	-	-	-	-
53	W&M.HUNASIGI	-	-	-	-
54	W&M.GORUR	-	-	-	-
55	PW.CHICKBALLAPUR	-	-	-	-
56	PW SPL DN.HASSAN	-	-	-	-
57	HYDRAULICS.KERS.KR	-	-	-	-
58	COASTAL ENGG.KR.SAGAR	-	-	-	-
59	TECH.SERVICES..KERS. KRS	2/13	-	-	-
60	KHSDRP,BANGALORE	6/12,8/12,9/12,10/12	-	-	-

S. No	Name of the Division	15 Days & more than 15 Days	1 Month	2 Months	3 Months
61	PW BELLARY	7/12.8/12	-	-	-
62	PW RAICHUR	5/12.7/12	-	-	-
63	PW HADAGALI	10/12	-	-	-
64	SOIL MECHANICS.KR SAGAR	-	-	-	-
65	MI BANGALORE	-	-	-	-
66	MI KOLAR	-	-	-	-
67	MI TUMKUR	-	-	-	-
68	MI CHITRADURGA	6/12	1/13	-	-
69	MI SHIMOGA	-	-	-	-
70	MI OC B'LORE	-	-	-	-
71	MI MYSORE	-	-	-	-
72	MI MANGALORE	6/12	-	-	-
73	MI HASSAN	5/12.11/12	-	-	-
74	MI BIJAPUR	-	-	-	-
75	MI HALIYAL	6/12	-	-	-
76	MI BELGAUM	-	-	-	-
77	MI DHARWAR	-	-	-	-
78	MI KUSHTAGI	5/12	4/12	-	-
79	MI BIDAR	5/12	-	-	-
80	WRD OC GULBARGA	-	-	-	-
81	SLAO.M&MIP GULBARGA	4/12.6/12.9/12	10/12	-	-
82	MI BELLARY	-	4/12	-	-
83	MI GULBARGA	6/12.7/12.9/12.11/12	-	-	-
84	CD ODDARAHATTI	-	-	-	-
85	CD SINDHANOOR	-	-	-	-
86	CD SIRWAR	8/12	-	-	-
87	CD YERMARUS	-	-	-	-
88	TR MUNIRABAD	-	-	-	-
89	OC MUNIRABAD	-	-	-	-
90	CD BELLARY	8/12	-	-	-
91	CD MALEBENNUR	-	-	-	-
92	BRL BC BHADRAYATHI	7/12.8/12.10/12	-	-	-
93	BC DAVANGERE	-	-	-	-
94	SLAO.KPC.BIDAR	-	-	-	-
95	NO.1KPC.BIDAR	-	-	-	-
96	NO.2KPC.BHALKI	6/12	-	-	-
97	PWD SPL SHIMOGA	-	-	-	-
98	LLDN DHARWAR	-	-	-	-
99	LLDN GULBARGA	5/12	-	-	-
100	LLDN MYSORE	4/12	-	-	-
101	GAUGING DN.BAGALKOT	7/12.9/12.10/12	-	-	-
102	GAUGING DN.HASSAN	8/12	-	-	-
103	PWD OC DN GULBARGA	5/12.10/12	2/12	-	-
104	MI CHIKKABALLAPURA	3/13	2/13	1/13	11/12.12/12
105	PWD ELECT BANGALORE	---	-	-	-
106	MI OC DHARWAR	---	-	-	-

Abstract:

Period Of Delay	P.W.D. Divisions	Irrigation Divisions	Total
For more than 15 days	056	29	85
For more than 1 month	01	06	07
For more than 2 months	NIL	01	01
For more than 3 months	NIL	02	02
Total	57	38	95

ANNEXURE-2A

**LIST OF ACCOUNTS NOT INCLUDED IN THE CONCERNED MONTH
DUE TO DELAY IN RECEIPT DURING 2012-13**

MONTH	NO OF ACCOUNTS EXCLUDED	NAME OF THE DIVISIONS	AMOUNT INVOLVED
Apr-12	4	1.EE, MI DVN, BELLARY	331428
		2. EE, MI, KUSTAGO	NIL
		3.EE,PWD,GULBARGA	3764
		4.PRO.DIR. KSHIP SHIMOGA	NIL
May-12	NIL	NIL	
June 12	NIL	NIL	
Jul-12	NIL	NIL	
Aug-12	NIL	NIL	
Sep-12	NIL	NIL	
Oct-12	12	1.KHSDRP BANGALORE	NIL
		2.EE,GAZ DVN BAGALKOT	NIL
		3.CD ,BHADRAVATHI	NIL
		4.SLAO,GULBARGA	NIL
		5.PWD,TUMKUR	1550
		6.PWD,CHITRADURGA	361150
		7.PWD,CHIKKODI	NIL
		8.PWD HACAGALI	NIL
		9.PWD,KOPPAL	NIL
		10.PWDBIDAR	4400
		11.PWD,IWT, GULBARGA	1565
		12.PORTS DIVN, KARWAR	NIL
NOV-12	NIL	NIL	
Dec-12	NIL	NIL	
Jan-13	NIL	NIL	
Feb-13	2	1.EE,PWD,QC,GULBARGA	NIL
		2.CRO,TS.K.R.SAGAR	NIL
Mar-13	NIL	NIL	NIL

ANNEXURE – 3

**List showing wanting Schedule of Settlement
with treasuries for the year 2012-13**

S. No	Name of the division	Period
1.	KSHDRP, Bangalore	----
2.	Gauging Division No.1 Hassan	4/12 to3/13
3	No.2 Gauging Division, Bagalkot	4/12 to3/13
4	I.I.Division,Mysore	4/12 to 3/13
5.	B.R.L.B.C. Bhadravathi	4/12 to 3/13
6.	Canal Division, Davangere	4/12 to 3/13
7.	T.R.Division, Munirabad	4/12 to 3/13
8.	Canal Division, Odderahatti	4/12 to313
9.	No.6 Canal Division, Bellary	4/12 to 3/13
10.	No.3 Canal Division, Sindhanoor	4/12 to 3/13
11.	No.4 Canal Division, Sirwar	4/12 to 3/13
12.	No.5,Canal Division, Yermarus	4/12 to 3/13
13.	No.1 KPC,Bidar	4/12 to 3/13
14.	No.2 KPC, Bhalki	4/12 to 3/13
15.	W & M Gorur	4/12 to 10/13
16.	Canal Division, Malebennur	4/12 to 3/13
17.	M.I.Division,Bangalore	4/12 to 3/13
18.	MI GULBARGA	4/12 to 3/13
19.	MI Bijapur	4/12 to 3/13
20	MI kushtagi	4/12 to 3/12
21	MI BIDAR	4/12 to 3/13
22	MIHALIYAL	4/12 to 3/13
23	MIDharwar	4/12 to 3/13
24	MI Mysore	-----
25	MI Shimoga	4/12 to 6/13
26	W&M Hunsgi	2/12 to 3/13
27	PWD Bangalore	4/12/ to 3/13
28	PWD Tumkur	12/12/ to 3/13
29	PWD Mandya	6/12 /to 3/13
30	PWD Mysore	4/12 to 3/13
31	PWD Chickmagalur	4/12 to3/12
32	PWD Chamarajnagar	4/12 to 3/13
33	PWD Udupi	4/12 to 3/13
34	PWD Madikeri	4/12 to 3/13
35	PWD Shimoga	4/14/12 to 6/12,8/12 -3/13
36	PWD Davanagere	4/12to3/13
37	<u>PWD Chitradurga</u>	4/12to3/13
38	PW QC Bangalore	4/12 to 3/13
39	PWD Chikkodi	4/12 to 3/13
40	PWD Hoovinahadagali	4/12 to3/13
41	PWD Bellary	4/12 to3/13
42	PWD Raichur	4/12 to3/13

S. No	Name of the division	Period
43.	PW Division, Koppal	4/2 to 3/13
44.	PW Division, Dharwar	4/12 to 3/13
45.	PW Division, Gadag	4/12 to 3/13
46.	PW Division, Haveri	4/12 to 3/13
47.	PW Division, Gulbarga	----
48.	PW Division, Bidar	4/12to6/12,8/12-3/13
49.	PW Division, Yadgir	4/12 to 3/13
50.	PW Division, Hunsur	4/12 to 3/13
51.	PW Division, Belgaum	4/12 to 3/13
52.	PW Special Division, Hassan	4/12 to 3/13
53.	PW Division,Ramanagaram	4/12 to 3/13
54.	PW Division, Chickballapur	4/12 to 12/12
55.	PW QC Division, Gulbarga	4/12 to3/13
56.	C.R.O.Soil Mechanics, K.R.Sagar	4/12 to3/13
57.	C.R.O. Coastal Engineering Division, KR Sagar	4/12 to3/13
58.	C.R.O.Technical Services Division, KR Sagar	4/12 to3/13
59.	P.W.Special Division for Roads and Bridges,B'lore	4/12 to 3/13
60.	K.S.H.I.P.Belgaum	4/12 to3/13
61.	K.S.H.I.P.Raichur	4/12 to3/13
62.	K.S.H.I.P.Tumkur	----
63.	K.S.H.I.P.Bangalore	4/12 to3/13
64.	K.S.H.I.P.Shimoga	4/12 to3/13
65.	PW Division, Bijapur	10/12 to 3/13
66.	PW Electrical Division, Bangalore	4/12 to 3/13
67.	NH Special Division, Bangalore	4/12 to 9/12,2/13-3/13
68.	Ports Division, Karwar	4/12 to 6/12
69.	PW QC Dharwar	4/12 to 3/13
70.	Dept.of Sericulture, Bangalore	4/12 to 3/13
71.	N.H.Mangalore	-----
72.	CRO, Hydraulics K.R Sagar	4/12 to 3/13
73.	PW Division, Kolar	----
74.	<u>NH Bijapur</u>	----
75.	I.I. Dn Dharwar	----
76.	SLAO, Bidar	4/12 to 3/12
77.	PW Division, Hassan	-----
78.	M.I. Dn Mangalore	----
79.	NH Karwar	----
80.	M.I. Belgaum	6/12 to 3/13
81.	W & M Dn., Bheemaranagudi	4/12 to 3/13
82.	M.I. Q.C. Dn Bangalore	4/12 to 3/13
83.	I.I.Dn., Gulbarga	12/12 to 3/13
84.	N.H. Chitradurga	----
85.	M.I.Bellary	4/12 to 3/13
86.	P.W. Division, Sirsi	4/12 to 6/12
87.	P.W. Division, Bagalkot	4/12 to 3/13
88.	M.I. Hassan	----
89.	ESI Bldgs Dn., Bangalore	4/12 to 3/13
90.	No.1, Bldgs, Dn., Bangalore	4/12 to 3/13
91.	No.2, Bldgs, Dn., Bangalore	4/12 to 3/13
92.	SLAO M& MIP Gulbarga	4/12 to 3/13

S. No	Name of the division	Period
93	M.I. Tumkur	6/12 to 3/13
94.	M.I.Kolar	10/12 to 3/13
95.	N.H. Bangalore	4/12 to 9/12
96.	N.H. Hubli	12/12 to 3/13
97.	P.W. Division Karwar	4/12 to 6/12
98.	P.W. Division, Mangalore	10/12 to 3/13
99	WRD QC Gulbarga	4/12 to 3/13
100	M.I Chitradurga	4/12 to 3/13
101	M.I QC Dharwar	4/12 to 3/13
102	M.I.QC Munirabad	4/12 to 3/13/
103	M.I.Chikkaballapur	4/12 to 3/13
104	Ports & Fish Udupi	4/12 to 3/13
105	PWD SPL Shimoga	4/12 to 3/13
106	PWD QC Bangalore	4/12 to 3/13

ANNEXURE 4 - A

**Year-wise analysis of balances outstanding in respect of
Suspense Head 8782-102-III (OR) (A) items adjustable by Civil**

YEAR	BALANCE OUTSTANDING
	(Amount in Rs.)
UP TO 2004-05	9832849.06
Balance from 2004-05 to 2011-12	9832849.06
Balance for 2012-13	9832849.06

ANNEXURE 4 - B

**Year-wise analysis of balances outstanding in respect of
Suspense Head 8782-102 III (OR) (B) items adjustable by PWD**

BALANCES UPTO	AMOUNT
	(Amount in Rs.)
Upto 2008-09	2676604856.49
2009-10	258953112.86
2010-11	124741743.00
2011-12	351410976.00
2012-13	241641541.00
TOTAL	3653352229.35

ANNEXURE 5 - A

**Year-wise analysis of balances outstanding in respect of
Suspense Head 8782-00-102-1-00-000 Remittances into Treasury up to March 2013**

YEAR	BALANCES
	(Amount in Rs.)
UP TO 2008-09	882645319.75DR
2009-10	(-)20368710.50 CR
2010-11	57087279.50DR
2011-12	248323640.00CR
2012-13	153872073.00 DR
TOTAL	824912321.75 DR

ANNEXURE 5 – B

**Year-wise analysis of balances outstanding in respect of
Suspense Head 8782-00-102-2-00-000 Public Works Cheques up to March 2013**

YEAR	BALANCES
	(Amount in Rs.)
UP TO 2008-09	294660849.96CR
2009-10	85231436.00 DR
2010-11	29456235.00CR
2011-12	206189147.00DR
2012-13	69669191.00CR
TOAL	102365692.96 CR

ANNEXURE 5 – C

**Year-wise analysis of balances outstanding in respect of
Suspense Head 8658-00-107 Cash Settlement Suspense Account up to March
2013**

YEAR	BALANCES
	(Amount in Rs.)
UP TO 2008-2009	207252184.86DR
2009-2010	734360.00 CR
2010-11	555082.00CR
2011-12	768026.00CR
2012-13	232584.00CR
TOTAL	204962132.86 DR

ANNEXURE 5 – D

Year-wise analysis of balances outstanding in respect of Suspense Head 8658-00-129 Material Purchase Suspense Settlement Account up to March 2013

YEAR	BALANCES
	(Amount in Rs.)
UP TO 2009-10	17603222.59CR
2010-11	NIL
2011-12	(-)1773384.00CR
2012-13	(-) 492011.00 DR
TOTAL	15337827.59 CR

ANNEXURE 5 – E

Year-wise analysis of balances outstanding in respect of Suspense Head 8671-00-101-0-02 Cash Balances up to March 2013

YEAR	BALANCES
	(Amount in Rs.)
UP TO 2008-09	2370531.57DR
2009-10	757307.00 CR
2010-11	1191886.00CR
2011-12	78715.00DR
2012-13	210739.00DR
TOTAL	289314.57 DR

ANNEXURE 5 – F

Year-wise analysis of balances outstanding in respect of Suspense Head 8443-00-108 Public Works Deposit up to March 2013

YEAR	BALANCES
Upto 2008-09	3304293168.34CR
2009-10	176618541.00 DR
2010-11	388269811.00CR
2011-12	419701855.00DR
2012-13	277469953.00DR
TOTAL TO THE END OF 2012-13	2818772630.34 CR

ANNEXURE 6

List of Divisions transferred to Zilla Panchayats (ZPs)

P.H.E.DIVISIONS

1. P.H.E.Division, Bangalore
2. P.H.E.Division, Chitradurga
3. P.H.E.Division, Kolar
4. P.H.E.Division, Tumkur
5. P.H.E.Division, Shimoga
6. P.H.E.Division, Hassan
7. P.H.E.Division, Mangalore
8. P.H.E.Division, Mandya
9. P.H.E.Division, Mysore
10. P.H.E.Division Belgaum
11. P.H.E.Division, Bijapur
12. P.H.E.Division,Dharwar
13. P.H.E.Division, Karwar
14. P.H.E.Division,Bidar
15. P.H.E.Division, Bellary
16. P.H.E.Division,Gulbarga
17. P.H.E.Division, Raichur

P.W.D.DIVISIONS

1. PW Division, Ramanagaram
2. PW Division, Madugiri
3. PW Division, Chikkaballapur
4. PW Division, K.R.Nagar
5. PW Division, Udupi
6. PW Division Channarayapatna
7. PW Division, Sagar
8. PW Division, Davangere
9. PW Division, Chikkodi
10. PW Division, Bagalkot
11. PW Division, Harappanahalli
12. PW Division Koppal
13. PW Division Haveri
14. PW Division Sirsi
15. PW Division, Yadgir

MINOR IRRIGATION DIVISIONS

1. M.I.Division,Kolar
2. M.I.Division, Chickmagalur
3. M.I.Division, Mandya
4. M.I.Division, Shimoga

List of ZP Divisions which have not furnished DDR balances as on 31.3.87

S. No	Name of the division transferred to ZP	Name of the ZP to furnish the information
1	M.I. Kolar	CAO, ZP, Kolar
2	P.H.E.Kolar	CAO, ZP, Kolar
3	P.H.E.Tumkur	CAO, ZP, Tumkur
4	M.I.Mandya	CAO, ZP, Mandya
5	P.W.D.Yadgir	CAO, ZP, Gulbarga
6	P.H.E.Haveri	CAO, ZP, Haveri
7	P.H.E.Sirsi	CAO, ZP, Sirsi
8	P.H.E.Bangalore (U)	CAO, ZP, Bangalore

ANNEXURE 7**Balances outstanding in the Public Works Divisions
under Suspense Heads as on 31.3.2013**

(Amount in Rs.₹)

Sl. NO	NAME OF THE DIVISION	STOCK		MPSSA		MPWA		CSSA	
		OB	CB	OB	CB	OB	CB	OB	CB
1	PW BANGALORE	7107497	7107497	9209825	8703685	10576147	9402947	4468461	4468461
2	PW TUMKUR	1553774	1553774	14129	NIL	1822729	1805679	11274	11274
3	PW KOLAR	560526.25	440019.25	-NIL	NIL	2618124	2213885	588175	588175
4	PW RAMANAGARAM	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
5	PW CHICKMAGALUR	(-)203070.55	(-)203070.55	133833	133833	1167692	1167692	NIL	NIL
6	PW MANGALORE	19862	19862	NIL	NIL	276710	276710	143179	143179
7	PW UDUPI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
8	PW KODAGU	469624	469624	NIL	NIL	6606	6606	NIL	NIL
9	PW SPL DN B'LORE	1100082	1100082	NIL	NIL	3885309	3885309	2600023 9	2479447
10	PWQC GULBARGA	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
11	PW MYSORE	386108	386108	NIL	NIL	709104.87	524050.87	42416	42416
12	PW MANDYA	2318030	2318030	NIL	NIL	1772345	1557436	NIL	NIL
13	PW CHAMARAJANAGAR	(-)69216	(-)69216	NIL	NIL	694646.17	673846.17	3354	3354
14	PW BELGAUM	7496353.88	7496353.88	NIL	NIL	1925341.55	1925341.55	NIL	NIL
15	PW BAGALKOT	36802	36802	NIL	NIL	NIL	NIL	NIL	NIL
16	PW CHIKKODI	1413505	1413505	NIL	NIL	NIL	NIL	NIL	NIL
17	PW BIJAPUR	880396	880396	NIL	NIL	NIL	NIL	NIL	NIL
18	PORTS,KARWAR	NIL	NIL	NIL	NIL	25000	25000	NIL	NIL
19	PORTS,UDUPI	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
20	W & M GORUR	864023	456479	1826838	1826838	NIL	NIL	14685	NIL
21	W & M B'GUDI	810277	810277	428304	428304	NIL	NIL	2570607	2382451
22	W & M HUNASIGI	68866	68866	NIL	NIL	29045	25149	NIL	NIL
23	NO.1 BLDG, DN ,B'LORE	NIL	NIL	552175.55	552175.55	3647384	3647384	NIL	NIL
24	NO.2 BLDG, DN ,B'LORE	NIL	NIL	-2534548	-2534548	2143693	2143693	NIL	NIL
25	PW SPL DN SHIMOGA	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
26	ESI BLDG DN,B'LORE	1284067	1284067	NIL	NIL	3877495	3877495	29995.1 5	29995.15
27	PW SHIMOGA	3820714	3820714	NIL	NIL	637956	637956	NIL	NIL
28	PW CHITRADURGA	6668644	6668644	NIL	NIL	3013921	3013921	46307	46307
29	PW DAVANGERE	2183460	2183460	NIL	NIL	NIL	NIL	NIL	NIL

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Sl. NO	NAME OF THE DIVISION	STOCK		MPSSA		MPWA		CSSA	
		OB	CB	OB	CB	OB	CB	OB	CB
30	PWQC BANGALORE	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
31	PW KOPPAL	861784	861784	NIL	NIL	NIL	NIL	NIL	NIL
32	DOS BANGALORE	NIL	NIL	81978	81978	1115774.25	1115774.25	6902	6902
33	PW HASSAN	482590	482590	NIL	NIL	185542	185542	NIL	NIL
34	NH BANGALORE	10723	10723	NIL	NIL	3753155	3641927	NIL	NIL
35	NH MANGALORE	1678435	1678435	NIL	NIL	221621	221621	NIL	NL
36	NH KARWAR	2199043	2199043	NIL	NIL	10896161	10896161	7343	7343
37	NH BIJAPUR	NIL	NIL	NIL	NIL	214060	214060	83738	83738
38	NH HUBLI	8083833	8083833	2035342	2035342	7291782	7291782	NIL	NIL
39	NH CHITRADURGA	466344	466344	363503	363503	-27681	-27681	55976	55976
40	NH SPL DN BANGALORE	121322	121322	Nil	NIL	NIL	NIL	NIL	NIL
41	KSHIP BANGALORE	NIL	NIL	NIL	NIL	35389260	35389260	NIL	NIL
42	KSHIP TUMKUR	NIL	NIL	NIL	NIL	292034	292034	NIL	NIL
43	KSHIP RAICHUR	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
44	KSHIP BELGAUM	NIL	NIL	NIL	NIL	2011552	2011552	NIL	NIL
45	KSHIP SHIMOGA	NIL	NIL	NIL	NIL	1463455	1463455	NIL	NIL
46	NO.4 I & I DHARWAR	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
47	PW DHARWAR	22324994.55	14268947.73	11443110.26	11443110.26	2398188.56	2398188.56	337551	337551
48	PW GADAG	6195811.01	5844363.01	NIL	NIL	943010	943010	NIL	NIL
49	PW KARWAR	317835	302974	NIL	NIL	NIL	NIL	NIL	NIL
50	PW HAVERI	1331040	328953	NIL	NIL	NIL	NIL	103	103
51	PW GULBARGA	10153815	10153815	NIL	NIL	174712.88	174712.88	920028	920028
52	PW BIDAR	15952928	15952928	16496995	16496995	2267217.51	2235717.00	NIL	NIL
53	PW YADGIR	NIL	NIL	NIL	NIL	56956	56956	NIL	NIL
54	PWQC DHARWAR	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
55	PW SPL DN HASSAN	7750	4889	NIL	NIL	78678	78678	NIL	NIL
56	PW SIRSI	561962	527469	NIL	NIL	74626	74626	NIL	NIL
57	PW CHICKBALLAPUR	2104514	1934762	NIL	NIL	471658	471658	NIL	NIL
58	HYDRAULICS, KR SAGAR	267	267	NIL	NIL	NIL	NIL	214232	214232
59	COASTAL ENGG. KR SAGAR	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
60	TECH.SERVICES,KR SAGAR	319051	319051	NIL	NIL	NIL	NIL	371938	371938
61	KHS DRP, BANGALORE	Nil	NIL	NIL	NIL	262159	262159	NIL	NIL
62	PW BELLARY	7252771	7252771	NIL	NIL	172708	172708	NIL	NIL
63	PW HADAGALI	513265	513265	NIL	NIL	328650	328650	NIL	NIL
64	PW RAICHUR	20650555	20650555	NIL	NIL	226630	226630	6669	6669
65	SOIL MECHANICS.KR SAGAR	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

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Sl. NO	NAME OF THE DIVISION	STOCK		MPSSA		MPWA		CSSA	
		OB	CB	OB	CB	OB	CB	OB	CB
66	C DN,MALEBENNUR	3485572	3485572	NIL	NIL	27398140	27398140	NIL	NIL
67	B C DAVANGERE	4546176	4546176	NIL	NIL	12248540	12248540	5195	5195
68	BRLBC BHADRAVATHI	NIL	NIL	NIL	NIL	36312406	36312406	NIL	NIL
69	NO 1 KPC BIDAR	18980959	18980959	3782788	3782788	21646404	21646404	18761	18761
70	NO 2 KPC BHALKI	15423777.70	15423777.70	2029562	2029562	914656.75	914656.75	NIL	NIL
71	MI BIDAR	7514529	7514529	56253	56253	47073	47073	NIL	NIL
72	MI KUSHTAGI	449527	449527	NIL	NIL	2838270	2838270	81591	81591
73	TR DN MUNIRABAD	2955936	2955936	NIL	NIL	3141565	3141565	NIL	NIL
74	CD ODDARAHATTI	137609	129892	75200	75200	3405566	3405566	8716	8716
75	CD SINDHANOOR	2748205.25	2748205.25	85359	85359	26308	19308	50098.10	50098.10
76	CD SIRWAR	2458017	2458017	1024156	1024156	75868	75868	400242	400242
77	CD YERMARUS	1553368	1553368	2032555.27	2032555.27	38085227	38085227	1908435	1908435
78	CD BELLARY	3642055	321168	NIL	NIL	119152.91	119152.91	NIL	NIL
79	MI BIJAPUR	1076194.18	861184.58	1062779	1062779	59644781	59644781	77245	77245
80	MI HALIYAL	10504.16	10504.16	NIL	NIL	1356304.16	1356304.16	NIL	NIL
81	MI BELGAUM	255825	255825	NIL	NIL	5513021	5513021	171089	171089
82	MI DHARWAR	1345428.92	126160.92	486912	486912	36237	36237	414375.78	414375.78
83	MI BANGALORE	775860	677560	NIL	NIL	35067	NIL	NIL	103435
84	MI MYSORE	477899	588613	NIL	NIL	NIL	NIL	NIL	NIL
85	MI KOLAR	1640861	1583672	NIL	NIL	NIL	NIL	NIL	NIL
86	MI MANGALORE	275000	275000	NIL	NIL	NIL	NIL	NIL	NIL
87	MI TUMKUR	219701	219701	NIL	NIL	NIL	NIL	NIL	NIL
88	MI SHIMOGA	194070	194070	NIL	NIL	479247	479247	NIL	NIL
89	MI CHITRADURGA	461033	461033	NIL	NIL	126049	1150490	2836	2836
90	MI HASSAN	382865	382865	NIL	NIL	NIL	NIL	NIL	NIL
91	MIQC GULBARGA	NIL	NIL	NIL	NIL	NIL	NIL	199129	199129
92	GAUGING DN,HASSAN	5680	5680	NIL	NIL	NIL	NIL	NIL	NIL
93	I I MYSORE	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
94	MI BELLARY	NIL	NIL	NIL	NIL	66538	66538	NIL	NIL
95	MI GULBARGA	2763172	2763172	99140	99140	156928872.75	156928872.75	15959.80	15959.80
96	MIQC DHARWAR	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
97	I I GULBARGA	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
98	Spl. Dn., HUNSUR	37728	37728	NIL	NIL	NIL	NIL	NIL	NIL
99	PWD QC HASSAN	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
100	PWD Elec Dn BANGALORE	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
101	GAUGING DN	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

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Sl. NO	NAME OF THE DIVISION	STOCK		MPSSA		MPWA		CSSA	
		OB	CB	OB	CB	OB	CB	OB	CB
	BAGALKOT								
102	SLAO,M&MIP, GULBARGA	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
103	MI QC DN, BANGALORE	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
104	SLAO, KP, BIDAR	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
105	Q.C. DN MUNIRABAD	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
106	MI CHIKKABALLAPUR A	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL