

Appendix 1.1
(A) State Profile
(Reference: Page 1)

A		General Data				
Sl. No.	Particulars			Figures		
1	Area			1,91,791 sq.km		
2	Population					
	a.	As per 2001 Census		5.28 crore		
	b.	As per 2011 Census		6.11 crore		
3	¹ Density of Population (2011 Census) (All India Density = 382 persons per Sq. Km)			319 persons per sq.km		
4	² Population below poverty line (2011 Census) (All India Average= 21.90 %)			20.90 per cent		
5	³ Literacy (2011 Census) (All India Average = 73.00 %)			75.40 per cent		
6	⁴ Infant Mortality (per 1,000 live births) (All India Average = 33 per 1,000 live births)			25 per 1,000 live births		
7	⁵ Life Expectancy at birth (All India Average = 68.7 years)			69.1 years		
8	Gini Coefficient ¹ (latest figures available for 2009-10 has been adopted)					
	a.	Rural (All India = 0.29)		0.24		
	b.	Urban (All India = 0.38)		0.33		
9	⁶ Human Development Index ² (All India = 0.647) (2018)			0.611 (2012)		
10	⁷ Gross State Domestic Product (GSDP) 2018-19 at current price (in crore)			14,08,112		
11	Per capita GSDP (2018-19) (Rupee)		Karnataka	2,30,460		
			All India Average	1,42,719		
12	Per capita GSDP CAGR (2011-12 to 2018-19)		Karnataka	12.97		
			General Category States ³	10.99		
13	GSDP CAGR (2011-12 to 2018-19)		Karnataka	14.20		
			⁵ General Category States	12.23		
14	⁸ Population Growth (2009-19)		Karnataka	9.70		
			⁶ General Category States	12.46		
B		Financial Data				
Particulars			Figures in per cent			
CAGR			General Category States		Karnataka	
			2009-10 to 2017-18	2017-18 to 2018-19	2009-10 to 2017-18	2017-18 to 2018-19
a.	of Revenue Receipts.		15.03	12.77	14.67	12.23
b.	of Own Tax Revenue.		14.84	12.72	13.98	11.13
c.	of Non-Tax Revenue.		9.88	19.78	8.66	4.57
d.	of Total Expenditure.		14.20	12.73	14.42	14.14
e.	of Capital Expenditure.		13.53	11.93	13.34	9.47
f.	of Revenue Expenditure on Education.		13.44	9.38	12.05	9.94
g.	of Revenue Expenditure on Health.		16.50	11.09	17.47	19.81
h.	of Salary and Wages.		11.72	11.03	10.48	22.52
i.	of Pension.		16.12	14.31	16.65	29.31

Source: Financial data is based on Finance Accounts

¹ Gini Coefficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less; closer to one inequality is higher.

² Human Development Index is a composite index comprising of life expectancy, education and per-capita income.

³ States other than 11 States termed as Special Category States (Arunachal Pradesh, Assam, Himachal Pradesh, Jammu & Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand).

The development indicators relating to the major infrastructures are as follows:

- (i) Surfaced roads per 100 sq. km (2018-19) is **39.36 km.**
- (ii) Unsurfaced roads per 100 sq. km (2018-19) is **0.41 km.**
- (iii) Percentage of villages electrified (2017-18) is **99.97.**
- (iv) Grossed cropped area (2016-17) is **117.79 hectares.**
- (v) Number of Primary schools (as of 2018-19) is **62,229.**
- (vi) Number of Primary health centers is **2,359.**
- (vii) Beds per lakh population (2017-18) is **107.**

1. As downloaded from MoSPI website – Table 2.3, Statistical Year Book 2018.
2. Economic Survey 2018-19 (GOI) Vol II, Page No. A 168-169, Table 9.8.
3. Economic Survey (GOI) 2018-19, Vol. II, Page A 164, Table 9.4
4. Economic Survey (GOI) 2018-19, Vol. II, Page A 160, Table 9.1.
5. Economic Survey (GOI) 2018-19, Vol. II, Page A 160, Table 9.1.
6. Economic Survey Government of Karnataka 2018-19.
7. GSDP estimate figures as communicated by Ministry of Finance, Government of India letter dated 20 March, 2018.
8. Census of India 2001 (Population Projection 2001-2026, Table 14, Page 104 to 115).

Note: All India average of General Category States has been calculated on the basis of figures provided by 16 General Category States such as Andhra Pradesh including Telangana, Bihar, Chhattisgarh, Gujarat, Haryana, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Punjab, Rajasthan, Tamilnadu, Uttar Pradesh and West Bengal.

(B) Annual Growth Rate of GDP and GSDP at current prices

Year	2014-15	2015-16	2016-17	2017-18	2018-19
India's GDP@ (₹ in crore)	1,24,67,959	1,37,71,874	1,53,62,386	1,70,95,005	1,90,10,164
Growth rate of GDP (in per cent)	10.99	10.46	11.55	11.28	11.20
State's GSDP# (₹ in crore)	9,13,923	10,45,182	11,55,912	13,25,443	14,08,112
Growth rate of GSDP (in per cent)	11.91	14.36	10.59	14.67	6.24

@ All India GDP figures from MoSPI, Annual & Quarterly Estimates.

GSDP figures for 2014-15 to 2017-18 are taken from Economic Survey Government of Karnataka 2018-19 and for 2018-19 as conveyed by Ministry of Finance, Government of India vide letter dated 20 March 2018.

Appendix 1.2

Structure of Government Accounts

(Reference: Paragraph 1.1; Page 1)

The Accounts of the State Government are kept in three parts viz., Consolidated Fund, Contingency Fund and Public Account.

Part I: Consolidated Fund: All receipts and expenditure on Revenue and Capital Account, Public Debt and Loans and Advances form one Consolidated Fund entitled the Consolidated Fund of State established under Article 266(1) of the Constitution of India.

Part II: Contingency Fund: Contingency Fund of the State established under Article 267 (2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Fund is recouped by debiting the expenditure to the concerned functional major head in the Consolidated Fund of the State.

Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc., which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature.

Layout of Finance Accounts

Finance Accounts is prepared in two volumes with Volume-I presenting the summarised financial statements of Government and Volume-II presenting the detailed statements. The layout is detailed below. Further, Volume 2 contains details such as comparative expenditure on salaries and subsidies by major head, grants-in-aid and assistance given by the State Government, externally aided projects, expenditure on plan scheme, direct transfer of Central scheme funds to implementing agencies, summary of balances, financial results of irrigation schemes, commitments on incomplete public works contracts and maintenance expenditure which are brought out in various appendices.

Statement number	Layout
1	Statement of Financial Position
2	Statement of Receipts and Disbursements
3	Statement of Receipts (Consolidated Fund)
4	Statement of Expenditure (Consolidated Fund)
5	Statement of Progressive Capital Expenditure
6	Statement of Borrowings and Other Liabilities
7	Statement of Loans and Advances given by the Government
8	Statement of Investments of the Government
9	Statement of Guarantees given by the Government
10	Statement of Grants-in-aid given by the Government
11	Statement of Voted and Charged Expenditure
12	Statement on Sources and Application of funds for expenditure other than on Revenue Account
13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account
14	Detailed Statement of Revenue and Capital Receipts by Minor Heads
15	Detailed Statement of Revenue Expenditure by Minor Heads
16	Detailed Statement of Capital Expenditure by Minor Heads and Subheads
17	Detailed Statement of Borrowings and other Liabilities
18	Detailed Statement on Loans and Advances given by the Government
19	Detailed Statement of Investments of the Government
20	Detailed Statement of Guarantees given by the Government
21	Detailed Statement of Contingency Fund and other Public Account Transactions
22	Detailed Statement on Investment of Earmarked Balances

Appendix 1.3
Abstract of Receipts and Disbursements
(Reference: Paragraph 1.1.1; Page 1)

(₹ in crore)

Receipts			Disbursements		
2017-18		2018-19	2017-18		2018-19
Part A: Abstract of Receipts and Disbursement for the year 2018-19					
Section-A: Revenue					
1,46,999.65	I. Revenue receipts	1,64,978.66	1,42,482.33	I. Revenue expenditure^{††}	1,64,299.85#
87,130.38*	Tax revenue ^{††}	96,829.71*	34,484.44	General Services	42,655.05
6,476.53	Non-tax revenue ^{††}	6,772.87		Social Services	
31,751.96	State's share of Union Taxes & Duties	35,894.83	21,306.81	Education, Sports, Art and Culture	23,424.22
0.00	Non Plan grants	0.00	6,984.62	Health and Family Welfare	8,369.26
0.00	Grants for State Plan Schemes	0.00	11,711.89	Water Supply, Sanitation, Housing and Urban Development	8,610.97
21,640.78	Grants for Central and Centrally Sponsored Schemes	25,481.25	355.19	Information and Broadcasting	181.63
11,617.25	Centrally Sponsored Schemes	10,393.44	8,546.00	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and minorities	8,487.81
2,708.18	Finance Commission Grants	3,373.89	566.56	Labour and Labour Welfare	519.87
7,315.35	Other transfer/grants to State/UT with Legislature	11,713.92	8,789.11	Social Welfare and Nutrition	18,186.34
			392.16	Others	154.25
			58,652.35	Total Social Services	67,934.35
				Economic Services	
			14,521.28	Agriculture and Allied Activities	20,304.58
			5,209.49	Rural Development	7,001.37
			506.38	Special Areas Programmes	306.16
			1,845.44	Irrigation and Flood Control	2,059.35
			9,402.61	Energy	10,061.40
			1,254.48	Industry and Minerals	1,486.30
			4,969.53	Transport	3,695.73
			95.81	Science, Technology and Environment	84.65
			5,050.76	General Economic Services	3,285.61
			42,855.78	Total Economic Services	48,285.14
			6,489.76	Grants-in-aid and Contribution	5,425.31
			4,517.32	II Revenue surplus carried over to Sec.-B	678.81
1,46,999.65	Total	1,64,978.66	1,46,999.65	Total	1,64,978.66

Receipts			Disbursements		
2017-18		2018-19	2017-18		2018-19
Section B – Capital and others					
34,353.58	II. Opening Cash Balance including Permanent Advances & Cash Balance Investments & Investments from earmarked funds	26,184.05			
3.70	III. Miscellaneous Capital receipts^{††}	(-) 5.51	30,666.76	III. Capital Outlay^{††}	34,659.32 \$
			977.45	General Services	827.41
				Social Services	
			1,143.12	Education, Sports, Art and Culture	1,107.31
			1,132.32	Health and Family Welfare	1,107.97
			3,126.02	Water Supply, Sanitation, Housing and Urban Development	4,023.85
			33.29	Information and Broadcasting	45.19
			2,993.40	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	3,422.37
			165.18	Social Welfare and Nutrition	66.44
			83.43	Other Social Services	20.42
			8,676.76	Total Social Services	9,793.56
				Economic Services	
			225.12	Agriculture and Allied Activities	214.52
			113.74	Rural Development	66.82
			920.11	Special Areas Programmes	1,162.89
			10,391.83	Irrigation and Flood Control	12,095.67
			827.00	Energy	627.85
			732.83	Industry and Minerals	616.14
			7,378.51	Transport	8,858.80
			0.21	Science, Technology and Environment	0.00
			423.20	General Economic Services	395.66
			21,012.55	Total Economic Services	24,038.35
136.93	IV. Recoveries of Loans and Advances^{††}	31.23	5,092.22	IV. Loans and Advances^{††}	4,487.22
14.44	From Power Projects	14.74	12.95	For Power Projects	1,500.00
4.27	From Government Servants	3.87	3.60	To Government Servants	11.08
118.22	From Others	12.62	5,075.67	To Others	2,976.14
25,121.86	V. Public debt receipts	41,914.06	8,269.16	V. Repayment of Public Debt	11,082.62
23,178.61	Internal debt other than Ways and Means Advances and Overdraft	40,469.67	7,086.99	Internal debt other than Ways and Means Advances & Overdraft	9,741.03

Receipts			Disbursements		
2017-18		2018-19	2017-18		2018-19
---	Ways and Means Advances from Reserve Bank of India	---	---	Ways and Means Advances from Reserve Bank of India	--
1,943.25	Loans and Advances from the Central Government	1,444.39	1,182.17	Repayment of Loans and Advances to Central Government	1,341.59
---	VI. Contingency Fund (Recoupment)	---	---	VI. Contingency Fund Disbursements	---
2,00,615.43	VII. Public Account Receipts	2,37,759.98	1,94,536.63	VII. Public Account Disbursements	2,34,329.59
6,262.21	Small Savings and Provident Funds, etc.,	7,135.54	3,450.71	Small Savings and Provident Funds, etc.,	3,843.25
5,667.50	Reserve Funds	4,547.07	2,648.98	Reserve Funds	1,350.22
50,969.29	Deposits and Advances	57,756.86	49,135.43	Deposits and Advances	54,689.35
1,37,679.86	Suspense and Miscellaneous	1,68,284.37	1,39,189.14	Suspense and Miscellaneous	1,74,371.32
36.57	Remittances	36.14	112.37	Remittances	75.45
4,517.32	VIII. Revenue Surplus carried over from Sec.-A	678.81	26,184.05	VIII. Cash Balance at the end of 31-03-2019	22,003.87
			0.01	Cash in Treasuries and Local Remittances	0.01
			723.77	Deposits with Reserve Bank	989.96
			3.84	Departmental Cash Balances including Permanent Advances	3.96
			12,655.49	Cash Balance Investment	5,139.28
			12,800.94	Investment from Earmarked Funds	15,870.66
2,64,748.82	Total	3,06,562.62	2,64,748.82	Total	3,06,562.62

Includes expenditure on interest payment in respect of off-budget borrowings etc., under various service heads (₹1,191.00 crore borrowed through Special Purpose Vehicles – General Services (₹1.00 crore), Social Services (₹86.00 crore) and Economic Services (₹1,104.00 crore).

\$ Includes expenditure of ₹1,339.44 crore on account of off-budget borrowings.

*Includes ₹132.70 crore (2017-18) and ₹161.95 crore (2018-19) received from Ministry of Road Transport and Highways towards National Permit fee.

↑↑Non cash receipts and expenditure are as follows which are discussed in **paragraph 1.11.1** indicated against each.

Book Adjustments	Amount (₹ in crore)
Tax Receipts	1,955.25
Non Tax Receipts	119.53
Misc. Capital Receipts	-
Loan Receipts	14.74
Revenue Expenditure	2,073.77
Capital Expenditure	4.35
Loan Expenditure	11.40

Appendix 1.3(A)
Capital Expenditure under various sectors and sub-sectors
(Reference: Paragraph 1.9.1; Page 38)

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
General Services					
Police	192.83	502.85	524.21	369.45	288.06
Public works	421.70	483.83	533.05	605.74	536.12
Others	3.93	4.73	3.13	2.26	3.23
Total General Services	618.46	991.41	1,060.39	977.45	827.41
Social Services					
Education, Sports, Art and Culture	317.21	717.96	1,108.46	1,143.12	1,107.31
Health and Family Welfare	790.43	819.71	743.66	1,132.32	1,107.97
Water Supply, Sanitation, Housing and Urban Development	1,666.48	1,639.75	2,557.89	3,126.02	4,023.86
Information and Broadcasting	4.47	4.57	18.51	33.29	45.19
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1,326.27	2,014.36	2,242.65	2,993.40	3,422.37
Social Welfare and Nutrition	67.36	71.80	130.15	165.18	66.44
Other Social Services	8.67	45.76	95.52	83.43	20.42
Total Social Services	4,180.89	5,313.91	6,896.84	8,676.76	9,793.56
Economic Services					
Agriculture and Allied Activities	266.4	182.73	501.42	225.12	214.52
Rural Development	14.00	6.63	49.25	113.74	66.82
Special Areas Programmes	801.45	900.00	889.83	920.11	1,162.89
Irrigation and Flood Control	7,779.22	6,955.14	8,634.90	10,391.83	12,095.67
Energy	252.09	49.38	861.38	827.00	627.85
Industry and Minerals	239.98	589.93	352.09	732.83	616.14
Transport	5,146.77	5,399.45	7,623.61	7,378.51	8,858.80
Science, Technology and Environment	0.00	0.00	0.19	0.21	0.00
General Economic Services	323.04	324.45	1280.53	423.20	395.66
Total Economic Services	14,822.95	14,407.71	20,193.20	21,012.55	24,038.35
Total Capital Outlay	19,622.30	20,713.03	28,150.40	30,666.80	34,659.30

Details of major Capital Expenditure incurred under PSUs

Sl. No.	Name of the PSU	2014-15	2015-16	2016-17	2017-18	2018-19
1	Rajiv Gandhi Rural Housing Corporation Limited	93.11	208.24	201.31	186.49	176.54
2	Dr. B R Ambedkar Development Corporation Limited.	26.70	38.25	45.90	45.90	35.70
3	D Devaraj Urs Backward Classes Development Corporation Limited	45.00	35.00	50.00	125.00	25.00
4	Karnataka Minorities Development Corporation Limited.	56.00	75.00	116.22	190.00	144.40

Sl. No.	Name of the PSU	2014-15	2015-16	2016-17	2017-18	2018-19
5	Krishana Bhagya Jala Nigam Limited	2,467.29	2,372.59	2,402.29	2,277.03	3,538.74
6	Karnataka Neeravari Nigam Limited	2,188.63	2,221.11	2,905.20	526.11	3,702.67
7	Visveswaraya Jala Nigam Limited.	0.00	0.00	0.00	1,355.21	1,703.40
8	Karnataka State Financial Corporation Limited.	75.00	75.00	75.00	75.00	68.35
9	Karnataka State Road Development Corporation Limited.	45.00	43.61	360.42	429.00	628.51
10	Transport Corporations	44.43	45.00	221.00	289.50	393.80
11	Rail Infrastructure Development Corporation (Karnataka) Limited. (K-RIDE)	542.26	490.74	745.28	522.61	312.89
12	Mysore Sugar Company Limited	7.94	47.07	6.44	20.00	37.00
	Total	5,591.36	5,651.61	7,129.06	6,041.85	10,767.00

Appendix 1.4

Time series data on the State Government Finances

(Reference: Paragraphs 1.1.1, 1.4, 1.4.1.1, 1.4.1.3, 1.4.3; 1.5, 1.7.1, 1.10.2, 1.10.5.1, 1.11.2 and 1.11.4)

(Pages 1, 13, 15, 18, 21, 23, 25, 47, 54, 56 and 58)

(₹ in crore)

	2014-15	2015-16	2016-17	2017-18	2018-19
Part A: Receipts					
1. Revenue Receipts	1,04,142	1,18,817	1,33,214	1,47,000	1,64,979
Rate of growth	16.31	14.09	12.12	10.35	12.23
(i) Tax Revenue^{††}	70,180(67)	75,550(64)	82,956(62)	87,130(59)	96,830(59)
Rate of growth	12.10	7.65	9.80	5.03	11.13
State Goods and Service Tax	-	-	-	24,182(28)	41,956(43)
Taxes on Agricultural Income	20(-)	12(-)	1(-)	15(-)	-
Taxes on Sales, Trade, etc.	38,286(55)	40,449(53)	46,105(56)	25,093(29)	14,003(15)
State Excise	13,801(20)	15,333(20)	16,484(20)	17,949(21)	19,944(21)
Taxes on Vehicles	4,541(7)	5,001(7)	5,594(7)	6,209(7)	6,568(7)
Stamps and Registration fees	7,026(10)	8,215(11)	7,806(9)	9,024(10)	10,775(11)
Land Revenue	186(-)	181(-)	209(-)	195(-)	144(-)
Taxes on Goods and Passengers	3,038(4)	3,125(4)	3,306(4)	1,279(1)	28(-)
Taxes and Duties on Electricity	1,041(1)	1,170(2)	1,451(2)	1,485(2)	2,334(2)
Other Taxes on Income and Expenditure	868(1)	840(1)	901(1)	964(1)	1,057(1)
Other Taxes and Duties on Commodities and Services	1,373(2)	1,224(2)	1,099(1)	736(1)	21(-)
(ii) Non Tax Revenue^{††}	4,688(5)	5,355(4)	5,795(4)	6,477(4)	6,773(4)
Rate of growth	16.27	14.23	8.22	11.77	4.57
Interest receipts	875	1,293	1,200	1,178	1,112
Dividend and profits	75	69	83	79	38
Nonferrous Mining and Metallurgical Industries	1,931	2,004	2,419	2,747	3,027
Medical and Public Health	224	261	153	364	330
Other Administrative Services	179	269	131	271	253
Forestry and Wild Life	178	168	292	314	309
Education, Sports and Culture	155	160	193	176	200
Police	152	172	176	253	241
Roads and Bridges	118	56	62	103	105
Other non-tax receipts	801	903	1,086	992	1,158
(iii) State's share of Union taxes and duties	14,654(14)	23,983(20)	28,760(22)	31,752(22)	35,895(22)
Rate of growth	6.13	63.66	19.92	10.40	13.05
(iv) Grants-in-aid from Government of India	14,620(14)	13,929(12)	15,703(12)	21,641(15)	25,481(15)
Rate of growth	60.68	(-4.73)	12.74	37.81	17.74
Non-Plan grants	3,635	5,548	7,045	-	-
Grants for State Plan schemes	9,097	8,105	8,102	-	-
Grants for Central plan schemes	159	139	116	-	-
Grants for Centrally sponsored schemes	1,729	137	440	11,617	10,393
Other transfers/Grants to States	-	-	-	7,316	11,714
Finance Commission Grants	-	-	-	2,708	3,374
2. Capital Receipts					
(i) Miscellaneous Capital Receipts	10	352	27	4	(-6)
(ii) Recoveries of Loans and Advances^{††}	84	60	100	137	31
(iii) Public Debt Receipts	21,874	21,072	31,156	25,122	41,914
Rate of growth of Public Debt Receipts	26.53	(-3.67)	47.85	(-19.37)	66.84

	2014-15	2015-16	2016-17	2017-18	2018-19
Internal Debt (excluding Ways and Means Advances and Overdrafts)	20,509(94)	19,801(94)	29,238(94)	23,179(92)	40,470(97)
Net transactions under Ways and Means Advances and Overdrafts	---	---	---	---	---
Loans and Advances from Government of India	1,365(6)	1,271(6)	1,918(6)	1,943(8)	1,444(3)
3. Total Revenue and Non-debt capital receipts (1+2(i)+2(ii))	1,04,236	1,19,229	1,33,341	1,47,141	1,65,004
4. Total Receipts in the Consolidated Fund (3+2(iii))	1,26,110	1,40,301	1,64,497	1,72,263	2,06,919
5. Contingency Fund Receipts	---	---	---	---	---
6. Public Account Receipts	1,40,229	1,60,519	1,79,318	2,00,615	2,37,760
7. Total Receipts of the State (4+5+6)	2,66,339	3,00,820	3,43,815	3,72,878	4,44,679
Part B: Expenditure/Disbursements					
8. Revenue Expenditure^{††}	1,03,614	1,17,028	1,31,921	1,42,482	1,64,300
Rate of growth	16.17	12.95	12.73	8.01	15.31
Plan	33,831(33)	40,009(34)	47,962(36)	-	-
Non Plan	69,783(67)	77,019(66)	83,959(64)	-	-
General Services (including interest payments)	28,265(27)	30,799(26)	31,265(24)	34,484(24)	42,655(26)
Social Services	39,366(38)	46,307(40)	54,549(41)	58,652(41)	67,935(41)
Economic Services	29,971(29)	33,846(29)	40,421(31)	42,856(30)	48,285(29)
Grants-in-aid and contributions	6,012(6)	6,076(5)	5,686(4)	6,490(5)	5,425(4)
9. Capital Expenditure^{††}	19,622	20,713	28,150	30,667	34,659
Plan	19,345(99)	20,316(98)	27,684(98)	-	-
Non Plan	277(1)	397(2)	466(2)	-	-
General Services	618(3)	991(5)	1,060(4)	977(3)	827(2)
Social Services	4,181(21)	5,314(26)	6,897(24)	8,677(28)	9,794(28)
Economic Services	14,823(76)	14,408(69)	20,193(72)	21,013(69)	24,038(70)
10. Disbursements of Loans and Advances^{††}	576	657	1,934	5,093	4,487
Plan	564	558	1,929	-	-
Non Plan	12	99	5	-	-
General Services	---	---	---	---	---
Social Services	370	327	1,674	1,178	2,441
Economic Services	193	239	254	3,910	2,035
Miscellaneous Loans	13	91	6	5	11
11. Total Capital Expenditure (9+10)	20,198	21,370	30,084	35,760	39,146
Rate of growth	14.49	5.80	40.78	18.87	9.47
12. Total Expenditure (8+9+10)	1,23,812	1,38,398	1,62,005	1,78,242	2,03,446
Rate of growth	15.90	11.78	17.06	10.02	14.14
13. Repayment of Public Debt	4,812	4,110	7,420	8,269	11,083
Internal Debt (excluding Ways and Means Advances and Overdrafts)	4,033(84)	3,161(77)	6,294(85)	7,087(80)	9,741(88)
Net transactions under Ways and Means Advances and Overdraft	---	---	---	---	---
Loans and Advances from Government of India	779(16)	949(23)	1,126(15)	1,182(14)	1,342(12)
14. Appropriation to Contingency Fund	---	---	---	---	---
15. Total disbursement out of Consolidated Fund (12+13+14)	1,28,624	1,42,508	1,69,425	1,86,511	2,14,528
16. Contingency Fund disbursements	---	---	---	---	---
17. Public Account disbursements	1,29,574	1,55,095	1,67,154	1,94,537	2,34,330
18. Total disbursement by the State (15+16+17)	2,58,198	2,97,603	3,36,579	3,81,048	4,48,858

	2014-15	2015-16	2016-17	2017-18	2018-19
Part C: Surplus/Deficit					
19. Revenue Deficit (-)/ Revenue Surplus(+) (1-8)	528	1,789	1,293	4,518	679
20. Fiscal Deficit (3-12)	19,576	19,169	28,664	31,101	38,442
21. Primary Deficit (20-22)	9,772	7,826	15,814	16,128	21,828
Primary Surplus (22-20)	---	---	---	---	---
Part D: Other data					
22. Interest Payments (included in revenue expenditure)	9,804	11,343	12,850	14,973	16,614#
23. Financial Assistance to local bodies etc.,	38,747	40,021	44,499	47,096	50,603
24. Ways and Means Advances/ Overdraft availed (days)					
Ways and Means Advances availed (days)	---	---	---	---	---
Overdraft availed (days)	---	---	---	---	---
25. Interest on Ways and Means Advances/Overdraft	---	---	---	---	---
26. Gross State Domestic Product ** (GSDP)	9,13,923	10,45,182	11,55,912	13,25,443	14,08,112
27. Rate of growth	11.91	14.36	10.59	14.67	6.24
28. Outstanding Fiscal Liabilities (inclusive of off-budget borrowings)	1,64,279	1,83,322	2,21,319	2,46,231	2,85,238
29. Rate of growth	18.82	11.59	20.73	11.26	15.84
30. Outstanding guarantees (year-end) (including interest)	11,033	13,324	15,392	18,416	24,091
31. Maximum amount guaranteed (year-end)	16,869	18,358	21,115	24,025	30,719
32. Number of incomplete projects	362	346	341	236	881
33. Capital blocked in incomplete projects	1,144	1,495	2,027	967	3,128
Part E: Fiscal Health indicators					
I Resource Mobilization					
Revenue Receipts/GSDP	11.40	11.37	11.52	11.09	11.72
Own Tax Revenue/GSDP	7.68	7.23	7.18	6.57	6.88
Own Non-Tax Revenue/GSDP	0.51	0.51	0.50	0.49	0.48
Central Transfers/GSDP	3.20	3.63	3.85	4.03	4.36
Non-tax revenue to Revenue Receipts	4.50	4.51	4.35	4.41	4.11
Rate of growth of State's Own Tax	12.36	8.06	9.70	5.47	10.68
II Expenditure Management					
Total Expenditure/GSDP	13.55	13.24	14.02	13.45	14.45
Revenue Receipts/Total Expenditure	84.11	85.85	82.23	82.47	81.09
Revenue Expenditure/Total Expenditure	83.69	84.56	81.43	79.94	80.76
Expenditure on Social Services/Total Expenditure	35.47	37.54	38.96	38.43	39.41
Expenditure on Economic Services/Total Expenditure	36.33	35.04	37.57	38.03	36.55
Capital Expenditure/Total Expenditure	16.31	15.44	18.57	20.07	19.24
Capital Expenditure on Social and Economic Services/Total Expenditure	15.80	14.66	17.91	19.51	18.83
III Management of Fiscal Imbalances					
Revenue Deficit (surplus)/GSDP	0.06	0.17	0.11	0.34	0.05
Fiscal Deficit/GSDP	2.14	1.83	2.48	2.35	2.73
Primary Deficit (surplus)/GSDP	1.07	0.75	1.37	1.22	1.55
Revenue Deficit/Fiscal Deficit	---	---	---	---	---
Primary Revenue Balance (in crore)	10,332	13,132	14,143	19,491	17,293
Primary Revenue Balance/GSDP	1.13	1.26	1.22	1.47	1.23

	2014-15	2015-16	2016-17	2017-18	2018-19
IV Management of Fiscal Liabilities					
Fiscal Liabilities (inclusive of off-budget borrowings)/GSDP	17.98	17.54	19.15	18.78	20.26
Fiscal Liabilities/Revenue Receipts	157.75	154.29	166.14	167.50	172.89
Fiscal Liabilities/Own Resources	219.42	226.59	249.37	263.05	275.32
V Other Fiscal Health Indicators					
Return on Investment (₹in crore)	74.84	69.40	82.50	78.83	38.30
Financial Assets/Liabilities	1.09	1.09	1.08	1.10	1.00
Balance from Current Revenue (₹in crore)	23,374	34,487	40,597	-	-
Revenue Buoyancy* w.r.t					
GSDP	1.37	0.98	1.14	0.71	1.96
States' Own Tax	1.35	1.84	1.24	2.06	1.10
State's own tax Buoyancy w.r.t GSDP	1.03	0.53	0.93	0.34	1.78
Buoyancy of total expenditure with					
GSDP	1.34	0.82	1.61	0.68	2.27
Revenue receipts	0.97	0.84	1.41	0.97	1.16
Buoyancy of revenue expenditure with					
GSDP	1.36	0.90	1.20	0.55	2.45
Revenue receipts	1.00	0.92	1.05	0.77	1.25
Buoyancy of capital expenditure with					
GSDP	1.22	0.40	3.85	1.29	1.52
Revenue receipts	0.89	0.41	3.36	1.82	0.77
Buoyancy ratio of fiscal liabilities with					
GSDP	1.60	1.06	1.75	0.71	2.50
Revenue Receipts	1.15	0.82	1.71	1.10	1.30
Own Resources	1.52	1.44	2.14	2.06	1.48

Source: Finance Accounts

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

Includes expenditure on interest payment in respect of off-budget borrowings etc., under various service heads (₹ 1,191 crore borrowed through Special Purpose Vehicles – General Services (₹1 crore), Social Services (₹86 crore) and Economic Services (₹ 1,104 crore).

*Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.4 implies that revenue receipts tend to increase by 0.4 percentage points, if the GSDP increases by one per cent.

**GSDP figures adopted in previous audit reports are 2014-15(₹ 6,85,207 crore), 2015-16(₹ 7,35,975 crore), 2016-17(₹ 11,17,334 crore) and 2017-18 (₹ 13,10,879 crore).

†† Non cash receipts and expenditure are as follows which are discussed in **paragraph 1.11.1** indicated against each.

Book Adjustments	Amount (₹ in crore)
Tax Receipts	1,955.25
Non Tax Receipts	119.53
Misc. Capital Receipts	-
Loan Receipts	14.74
Revenue Expenditure	2,073.77
Capital Expenditure	4.35
Loan Expenditure	11.40

Appendix 1.5
Budget Assurances and Audit Analysis
(Reference: Paragraph 1.2.3; Page 11)

Budget Assurance	Action taken as per Action Taken Report	Audit Observations
176 integrated schools in every Gram Panchayat Centre have been opened to enhance the quality of education in Government Schools up to 12 th standard under one roof. Continuing this in the year 2018-19, 100 integrated “Karnataka Public Schools” will be opened at ₹5 lakh per school with a total expenditure of ₹5.00 crore. It is intended to start Bharat Scouts and Guides Units in these schools to infuse a sense of universal brotherhood, service motive, peace, discipline, patience along with human values in students.	It is an ongoing scheme. G.O. No. ED 230 YOSAKA 2018, dated 03.08.2018 has been issued.	The 100 integrated “Karnataka Public Schools” were not started during 2018-19. It was proposed to open them during 2019-20. The ₹2.6 crore released to Bharat Scouts and Guides to start units in these 100 schools remained in their bank account.
Safety of children at Government and Secondary Schools is the first priority of Government. For this, CCTV cameras will be installed at Government Primary and Secondary Schools in a phased manner.	G.O. No. ED 113 YOYOKA 2018, dated 03.08.2018 has been issued.	Decision was taken for procuring TABs instead of installation of CCTVs at Government Primary and Secondary Schools. The amount of ₹2.55 crore was drawn and kept in bank account of SPD, RMSA (August 2019).
In commemoration of the centenary of State Central Libraries, the district, city and taluk libraries will be upgraded as digital libraries. For the first time, through cloud computing, it is intended to provide digital library facility to around 10 lakh students studying in Government High Schools and Government Pre-University Colleges. A sum of ₹5.00 crore has been allocated for this purpose.	G.O. No. ED 105 YOYOKA 2018, dated 28.08.2018 has been issued approving tender. Tender process is under progress.	An agreement was entered into between Department of Public Libraries and K-Nomics Techno Solutions Pvt. Ltd. for upgradation of all libraries as digital libraries in the State (August 2019).
Biometric instruments will be installed in all 48,000 Government schools in the State to monitor attendance of teachers and children. This scheme will be implemented in the next 3 years. For this purpose, ₹5.00 crore will be provided.	G.O. No. ED 110 YOYOKA 2018, dated 14.08.2018 has been issued.	It was decided to procure TABs instead of installing Biometric instruments in Government Schools. The amount of ₹2.50 crore for the purpose was drawn and kept in bank account of SPD, RMSA (August 2019).

Budget Assurance	Action taken as per Action Taken Report	Audit Observations
Anganwadi centres which are presently under Women and Child Welfare Department will be strengthened as 'Balasnehi centres' by shifting them to selected 4,100 Government primary school premises. In a phased manner, LKG/UKG classes will be commenced based on feasibility. With this, rate of admission to Government schools is expected to increase along with improvement in quality of children's learning	G.O. No. ED 111 YOYOKA 2018, dated 14.08.2018 has been issued.	3,701 Anganwadi centres have been identified out of 4,100 for strengthening as Balasnehi centres.
Cardio Vascular treatment units with cathlab facility will be established at Bidar Medical Sciences Institute and Gadag Medical Sciences Institute with an estimated cost of ₹15.00 crore each.	G.O. No. HFW 242 MSF 2018, dated 11.10.2018 has been issued.	There is no physical and financial progress in the establishment of cathlab facility both at BMSI and GMSI.
A cancer treatment unit will be established at an estimated cost of ₹15.00 crore each in Hassan, Mysuru and Karwar.	G.O. No. HFW 248 KVM 2018, dated 17.09.2018 and HFW 310 KVM 2018 dated 17.09.2018 have been issued.	No grants have been released for Mysore Medical College Institute and administrative approval yet to be accorded in respect of Karwar Institute of Medical Sciences for establishing cancer treatment unit.
The facilities in the nursing schools and colleges coming under the Medical Education Department will be upgraded at an estimated cost of ₹30.00 crore.	G.O. No. HFW 267 MMC 2018, dated 17.09.2018 has been issued.	Administrative approval for ₹8.5 crore has been accorded and tender process completed. Grants for the same yet to be released by Government.
It is the concern of our Government that transport expenses should not be a hindrance for the students travelling to a far of schools and colleges. Instead of concessional passes being presently given, free passes will be given to all students of the State from 2018-19. From this, 19.60 lakh students will be benefitted.	Proposal is under process to bring changes in the scheme.	During 2018-19, free bus passes were issued to SC/ST students only.
To enhance skill and capacity of the youth of the society, driving and mechanic training to 13,000 youth will be imparted through State Transport Corporations under Skill Development Scheme.	Proposal is under process.	A total of 5,257 persons including 404 women have been trained.
For the safety of women, CCTV cameras will be installed in 1,000 buses of BMTC under Nirbhaya Scheme.	It is an ongoing scheme. G. O. No. Sarie 61 Sasambi 2018 dated 31.08.2018 has been issued.	The tender process is under progress (September 2019).

Appendix 1.6**Cost of collection**

(Reference: Paragraph 1.4.1.1; Page 16)

Receipt	Year	Gross collection	Expenditure on collection @	Percentage of cost of collection to gross collection	All India average percentage for the preceding year
		(₹ in crore)			
Motor vehicles	2014-15	4,544	82.52	1.82	6.25
	2015-16	5,004	83.37	1.67	6.08
	2016-17	5,598	81.41	1.45	4.99
	2017-18	6,212	94.07	1.51	2.61
	2018-19	6,572	108.12	1.65	2.61
Taxes on sales, trade etc.,	2014-15	39,695	1,464.43	3.69	0.88
	2015-16	41,892	250.47	0.60	0.91
	2016-17	48,034	259.35	0.54	0.66
	2017-18	27,622	183.84	0.67	0.69
	2018-19	16,011	-	-	0.69
Stamp and registration fees	2014-15	7,063	68.28	0.96	3.37
	2015-16	8,241	126.03	1.53	3.59
	2016-17	7,884	92.73	1.18	2.87
	2017-18	9,104	56.03	0.62	2.99
	2018-19	10,891	86.53	0.79	2.96
State Excise	2014-15	13,806	130.11	0.94	1.81
	2015-16	15,337	132.61	0.86	2.09
	2016-17	16,489	146.25	0.89	3.21
	2017-18	17,959	152.53	0.85	2.01
	2018-19	19,955	172.98	0.87	1.83
State Goods and Service Tax	2017-18	27,545	106.43	0.39	NA
	2018-19	49,616	360.60	0.73	NA

@ The expenditure booked under the minor head, 001-Direction and Administration and 101 – Collection charges has been considered as cost of collection.

Appendix 1.7
Station/Power House wise Royalty rates for energy sales per KWH
 (Reference: Paragraph 1.4.1.3; Page 19)

Sl. No.	Name of the Station/ Power House	Paise/KWH	Paise/KWH w.e.f 01.04.2019
1	Sharavathy	4	20
2	Linganamakki	4	20
3	Bhadra Right Bank Canal Power House	4	20
4	Bhadra Left Bank Canal Power House	4	20
5	Nagjhari	4	20
6	Supa	4	20
7	Ghataprabha	10	20
8	Varahi	4	20
9	Mani Dam Power House	4	20
10	Kadra	4	20
11	Kodasalli	4	20
12	Gerusoppa Power House	4	20
13	MGHE, Jogfalls	4	20
14	Shivasamudram	4	20
15	Munirabad	4	20
16	Shimsha Hydra Electric Station	4	20
17	Mallapur Mini Hydrel Scheme	4	20
18	Sirwar Mini Hydrel Scheme	4	20
19	Kalmala Mini Hydrel Scheme	4	20
20	Ganekal Mini Hydrel Scheme	4	20
21	Almatti Dam Power House	10	1.00 (w.e.f March 2019)

Appendix 1.8
Department wise share of Subsidies
(Reference: Paragraph 1.7.3; Page 31)

(₹ in crore)

Departments	2014-15	2015-16	2016-17	2017-18	2018-19	Remarks
Energy	6,700	8,693	8,647	7,957	7,593	It includes financial assistance to ESCOMS for supply to IP sets, Bhagya Jyothi and Kutira Jyothi consumers. It includes book adjustment of ₹2,018 crore of which ₹1,943 crore was tax dues retained by ESCOMS against power subsidy due
Food & Supplies	2,533	2,196	1,854	1,917	2,404	It includes subsidy towards Annabhagya for BPL and APL beneficiaries.
Agricultural and Other Allied Activities	20	31	1,335	1,455	2,336	It includes subsidy towards crop husbandry, fisheries, forestry and wild life etc.
Co-operation	624	765	818	778	777	Represents waiver of overdue loans, both principal and interest.
Transport	651	749	799	757	820	Subsidy is towards fare concession extended to students, freedom fighters, physically challenged etc. It includes book adjustment of ₹306.60 crore of motor vehicle tax dues of transport corporations adjusted as subsidy towards concession value of bus passes issued to students, free bus passes provided to Ex-MLAs & Ex-MLCs.
Housing	243	223	402	362	459	Subsidy is towards Ashraya scheme.
Others	382	492	532	922	1,011	It includes subsidy under Social Welfare, Industries and Commerce department etc.
Total	11,153	13,149	14,387	14,148	15,400	

Source: Finance Accounts

Appendix 1.9
Subsidies in the form of financial assistance, incentives etc.
(Reference: Paragraph 1.7.3; Page 32)

(₹ in crore)

Sl. No.	Head of Account	Scheme Description	2014-15	2015-16	2016-17	2017-18	2018-19
1	2202-01-109-0-03	Vidya Vikasa Scheme	96.74	230.11	407.06	501.15	466.27
2	2202-02-107-0-05	Bicycles to VIII standard students	177.21	189.66	0.00	0.00	0.00
3	2216-02-101-0-07	Vajpayee Urban Housing Scheme	100.00	100.00	100.00	336.62	250.00
4	2216-02-102-0-02	Housing for weaker section	10.00	15.00	11.00	1.00	0.00
5	2216-03-102-0-01	House sites for rural landless	10.00	5.00	0.00	0.00	0.00
6	2216-03-104-0-01	Ashraya	647.13	1,668.24	1,251.55	944.42	654.00
7	2216-80-103-0-21, 2216-80-800-0-04	Indira Awas Yojana	428.00	0.00	0.00	0.00	0.00**
8	2235-02-102-0-25	Bhagya Lakshmi	339.87	473.35	338.40	301.90	294.27
9	2401-00-103-0-15	Supply of seeds and other inputs (Agricultural inputs and Quality Control)	535.02	554.66	677.57	213.20	559.95
10	2401-00-108-1-15	Micro Irrigation	69.30	200.89	326.56	94.85	440.37
11	2401-00-108-2-30	Drip Irrigation*	245.40	171.96	36.97	288.47	364.54
12	2405-00-103-0-20	Matsya Ashraya	11.43	0.00	26.28	15.00	4.00
13	2425-00-108-0-57	Yashaswini	71.95	109.56	170.43	190.79	99.75
14	2851-00-103-0-62	Weavers package	70.69	99.93	114.54	38.75	114.76
15	2851-00-103-0-69	Weavers Package- KHDC	9.95	30.01	24.00	6.02	9.39
16	2852-80-103-0-59	Refund of sales tax to Eligible industries	0.00	0.00	89.41	80.00	299.46
17	3475-00-107-0-20	Minimum Floor Price Scheme	150.00	64.23	140.00	306.00	220.30
Total			2,972.69	3,912.60	3,713.77	3,318.17	3,777.06

Source: Consolidated Abstract of major heads

*Nomenclature changed to National Mission on Sustainable Agriculture from 2015-16 onwards.

**During 2018-19, ₹360.76 crore was released as Block Grants under HOA 2216-80-198-6-02-300 to GPs.

Appendix 1.10
Detailed Loan Accounts maintained by Principal Accountant General (A&E)
(Reference: Paragraph 1.9.4; Page 42)

(₹ in crore)

Sl. No.	Head of Account/Institutions	Arrears as on 31-03-2019	
		Principal	Interest
1	6215-01-190-2-86: Bangalore Water Supply and Sewerage Board	4,262.06	2,842.33
2	6215-01-190-1-00: Karnataka Urban Water Supply and Drainage Board	211.35	600.75
3	6216-02-201-1-00: Karnataka Housing Board	23.61	92.75
4	6217-60-191-1-03: Bangalore Development Authority (for repayment of HUDCO Loans)	17.17	32.99
5	6220-01-190-1-00: Karnataka State Film Industries Development Corporation	0.41	1.79
6	6401-00-113-2-00: Karnataka Agro Proteins Limited	0.70	3.67
7	6401-00-103-2-00: Karnataka State Seeds Corporation Limited	2.88	5.69
8	6401-00-103-3-00: Karnataka State Co-operative Oil Seeds Growers Federation	0.75	7.22
9	6851-00-200-0-00: Leather Industries Development Corporation	1.26	4.21
10	6852-02-190-3-00: Dandeli Steel and Ferro Alloys Limited	0.31	1.35
11	6853-02-190-1-00: Hutti Gold Mines Company Limited	0.30	1.69
12	6858-01-190-3-00: Karnataka Implements and Machinery Company	1.10	5.12
13	6858-02-190-1-00: Electro Mobile India Limited	0.61	2.70
14	6858-02-190-0-01: Chamundi Machine Tools	0.18	0.33
15	6858-01-190-2-00: New Government Electric Factory	67.47	192.16
16	6859-01-190-0-01: Karnataka Telecommunication Limited	1.65	6.32
17	6860-04-190-2-01: Mysore Sugar Company	47.00	27.89
18	6860-60-212-1-00: Karnataka Soaps and Detergents Limited	2.25	15.44
19	6860-60-600-3-00: Mysore Tobacco Company Limited	1.34	12.29
20	6885-01-190-3-00: Karnataka State Finance Corporation	0.40	0.73
21	7452-80-190-1-00: Karnataka State Tourism Development Corporation	1.01	3.49
Total		4,643.81	3,861.13

Source: Finance Accounts

Appendix 1.11
Summarised Financial position of Government of Karnataka as on 31 March 2019
(Reference: Paragraph 1.10.1; Page 45)

(₹ in crore)

As on 31.03.2018		LIABILITIES		As on 31.03.2019
1,48,580.67		Internal Debt		1,79,309.31
	1,25,706.80	Market Loans bearing interest	1,57,889.80	
	0.70	Market Loans not bearing interest	0.64	
	139.46	Loans from Life Insurance Corporation of India	105.14	
	4,149.64	Loans from other Institutions	4,325.13	
	18,584.07	Loans from RBI - Special Securities issued to National Small Savings Fund of the Central Government	16,988.60	
14,554.69		Loans and Advances from Central Government		14,657.49
	0.07	Pre 1984-85 Loans	0.07	
	45.50	Non-Plan Loans	40.37	
	12,589.53	Loans for State Plan Schemes	11,241.18	
	(-)5.41	Loans for Central Plan Schemes	6.56	
	(-)18.25	Loans for Centrally Sponsored Plan Schemes	(-)18.25	
	1,943.25	Other Loans	3,387.56	
80.00		Contingency Fund		80.00
27,731.13		Small Savings, Provident Funds, etc.		31,023.42
29,674.61		Reserve Funds		32,871.47
25,317.89		Deposits		28,385.41
12,747.31		Suspense and Miscellaneous balances		6,660.36
2,58,686.30		TOTAL		2,92,987.46
		ASSETS		
2,35,613.73		Gross Capital Outlay on Fixed Assets		2,70,269.76
	65,145.88	Investments in shares of Companies, Corporations etc.	66,518.28	
	1,70,467.85	Other Capital Outlay	2,03,751.48	
20,532.87		Loans and Advances		24,980.59
	1,495.82	Loans for Power Projects	2,981.08	
	18,946.29	Other Development Loans	21,913.40	
	90.76	Loans to Government Servants and Miscellaneous Loans	86.11	
651.19		Remittances		690.50
6.94		Other Advances		6.94
26,184.05		Cash		22,003.87
	---	Cash in treasuries	---	
	3.84	Departmental Cash Balance including Permanent Advances	3.96	
	723.77	Deposits with Reserve Bank of India	989.96	
	0.01	Remittances in Transit	0.01	
	12,655.49	Cash Balance Investments	5,139.28	
	12,800.94	Investment from earmarked funds	15,870.66	
(-)24,302.48		Surplus on Government Accounts		(-)24,964.20
	(-)19,784.16	Accumulated Surplus	(-)24,294.20	
	(-)4,517.32	Deduct Revenue Surplus	(-)679.00	
	(-)1.00	Deduct Other adjustments	---	
	0.00	Deduct Capital Receipts	(+)9.00*	
2,58,686.30		Total		2,92,987.46

*The amount excludes ₹ 3.29 crore being the retirement of capital/disinvestment in respect of co-operatives.

Appendix 1.12
Components of fiscal deficit and its financing pattern
(Reference: Paragraph 1.12.2; Page 62)

(₹ in crore)

Breakdown of fiscal deficit		2014-15		2015-16		2016-17		2017-18		2018-19	
		Amount	% of GSDP	Amount	% of GSDP	Amount	% of GSDP	Amount	% of GSDP	Amount	% of GSDP
		(-) 19,576	2.14	(-) 19,169	1.83	(-) 28,664	2.48	(-) 31,101	2.35	(-) 38,442	2.73
1	Revenue surplus	528	0.06	1,789	0.18	1,293	0.11	4,518	0.34	679	0.05
2	Net capital expenditure	19,612	2.15	20,361	1.95	28,123	2.43	30,663	2.32	34,665	2.46
3	Net loans and advances	492	0.05	597	0.06	1,834	0.16	4,956	0.37	4,456	0.32
Financing pattern of fiscal deficit*											
1	Market borrowings	16,093	1.76	14,914	1.43	24,026	2.08	17,348	1.31	32,183	2.28
2	Loans from GOI	586	0.06	321	0.03	791	0.07	761	0.06	103	0.01
3	Special securities issued to NSSF	437	0.05	1,563	0.15	(-) 1,573	(-) 0.14	(-) 1,573	(-) 0.12	(-) 1,595	(-) 0.11
4	Loans from financial institutions	(-) 54	(-) 0.01	164	0.02	491	0.04	316	0.03	141	0.01
5	Small savings, PF etc.,	2,156	0.24	2,086	0.20	2,657	0.23	2,812	0.21	3,292	0.23
6	Deposits and advances	3,702	0.40	284	0.03	3,041	0.27	1,833	0.14	3,068	0.22
7	Suspense and Miscellaneous	3,282	0.36	990	0.09	491	0.04	(-) 1,509	(-) 0.12	(-) 6,087	(-) 0.43
8	Remittances	(-) 32	-	(-) 17	-	(-) 38	-	(-) 76	(-) 0.01	(-) 40	-
9	Reserve Funds	1,547	0.17	2,081	0.20	6,013	0.53	3,019	0.23	3,197	0.23
10	Increase (-)/ decrease (+) in cash balance	(-) 8,141	(-) 0.89	(-) 3,217	(-) 0.32	(-) 7,235	(-) 0.64	8,170	0.62	4,180	0.29
11	Net of Contingency Fund transactions	-	-	-	-	-	-	-	-	-	-
Total		19,576	2.14	19,169	1.83	28,664	2.48	31,101	2.35	38,442	2.73

Source: Finance Accounts

*All these figures are net disbursements/outflows during the year

Appendix 2.1
Cases of incurring expenditure, which are not covered by the Budget,
but released by FD as additionalities
 (Reference: Paragraph 2.3.2; Page 67)

(₹ in crore)

Sl. No.	Grant No./Nomenclature	No. of cases	Amount
1.	01-Agriculture and Horticulture	12	344.09
2.	02-Animal Husbandry and Fisheries	9	62.63
3.	03-Finance	2	3.29
4.	04- Department of Personnel and Administrative Reforms	7	22.02
5.	05- Home and Transport	6	172.70
6.	08-Forest, Ecology and Environment	4	8.18
7.	10- Social Welfare	3	455.28
8.	11-Women and Child Development	1	118.06
9.	14-Revenue	2	725.22
10.	16-Housing	1	500.00
11.	17-Education	7	543.29
12.	18-Commerce and Industries	3	208.00
13.	19-Urban Development	3	162.23
14.	21-Water Resources	2	206.05
15.	22-Health and Family Welfare	7	308.59
16.	23-Labour and Skill Development	2	90.84
17.	26- Planning, Statistics, Science and Technology	1	0.48
18.	27-Law	2	1.02
19.	28-Parliamentary Affairs and Legislature	3	8.38
Total		77	3,940.35

Source: Appropriation Accounts

Appendix 2.2
Excess Expenditure over Provision requiring regularization
(Reference: Paragraph 2.3.3; Page 67)

(amount in ₹)

Year	Grant No./ Description	Excess required to be regularised as commented in the AA/AR	Remarks
2012-13	08-Forest, Ecology and Environment <i>Revenue Charged</i>	4,94,02,43,684	Excess expenditure of ₹209.51 crore was on account of transfer of Forest Development Tax to Public Account. The receipt was more than anticipated collection. Further, an amount of ₹284.51 crore, which was misclassified, remained as revenue of Commercial Tax Department and was transferred to Public Account on rectification of misclassification.
2013-14	08-Forest, Ecology and Environment <i>Revenue Charged</i>	3,55,38,75,841	Excess expenditure was on account of transfer of Forest Development Tax to Forest Development Fund in Public Account. The receipt was more than the anticipated collection.
	26-Planning, Statistics, Science and Technology Capital Voted	20,41,65,300	Withdrawal of budget provision in the budget presented in July 2013 in respect of certain heads for which, budget was included in the Vote on Account presented during February 2013.
2014-15	08 - Forest, Ecology and Environment <i>Revenue Charged</i>	1,88,75,14,849	Excess expenditure was on account of transfer of Forest Development Tax to Forest Development Fund in Public Account. The receipt was more than the anticipated collection and also due to erroneous budgeting.
	10 - Social Welfare <i>Revenue Charged</i>	6,36,000	No specific reasons furnished for the excess
2015-16	01 – Agriculture and Horticulture Capital Voted	7,93,05,365	This was due to error in budgeting. Provision was made under Grant No.18 instead of Grant No.1. However, expenditure was classified under Grant No.1.
	05 – Home and Transport Revenue Voted	44,94,34,163	No specific reason furnished for the excess.
	06 – Infrastructure Development <i>Revenue Charged</i> Capital Voted	17,08,292 4,94,81,312	This was due to error in budgeting. Provision provided under Voted category instead of under <i>Charged</i> category. However expenditure was accounted correctly.
	19 - Urban Development <i>Capital Charged</i>	8,04,77,000	
2016-17	01 –Agriculture and Horticulture Capital Voted	1,76,74,83,304	This was due to shifting of expenditure (₹186.01 crore) from revenue head (MH 2401) to capital head (MH 4401). Requisite provision was not made through Supplementary Provision
	05 – Home and Transport Capital Voted	55,36,88,503	This was due to issue of re-appropriation orders between revenue and capital.

Year	Grant No./ Description	Excess required to be regularised as commented in the AA/AR	Remarks
	14 –Revenue Revenue Voted	6,32,06,33,666	This was due to release of GOI's contribution of ₹1,235.52 crore towards NDRF on the last day of Financial year, which was transferred to fund account during 2016-17 itself.
	20 – Public Works Revenue Voted	59,81,01,797	This was due to transfer of actual receipts collected under Ports, Light Houses and Shipping to Port Development Fund. The provision made for transfer was less than the actual collection. The excess was also due to entire GOI grants(received on last day of March 2017) credited to Consolidated Fund of the State towards Central Road fund was transferred to Deposit Account of subvention from Central Road fund under Public Account.
	29– Debt Servicing Capital Charged	1,61,41,83,927	This was due to the provisions for discharge of debts, not being made scientifically based on requirement of funds, but made as per the actuals of previous years, without consultation from the beneficiary departments of such loans, assistance from the funding agencies.
2017-18	03 – Finance Revenue -Charged	11,99,37,383	This was due to the settlement of claims towards reimbursement of pension paid to retired High Court Judges from CPAO, MOF, GOI.
	08 – Forest, Ecology and Environment Revenue- Charged	80,98,05,156	This was due to the error in budgeting wherein the provision of ₹85 crore was made erroneously under voted category instead of charged category for transfer of Forest Development Fees to KFDF. However, expenditure was accounted correctly under charged category.
	24 – Energy Capital - Voted	12,94,95,000	This was due to adjustment of EAP loans of ₹12.95 crore as provided in GO dated 31.03.2018 even though no funds were provided in the Budget for 2017-18.
	29– Debt Servicing Capital Charged	93,51,25,086	This was due to non-provisioning in the budget to cover the repayment of Principal and Interest in respect of EAP Loans released on Back to Back basis which were initially repaid and accounted by Controller of Aid Accounts and Audit, MOF, New Delhi for eventual transfer to State Government through RBI clearance memos as accounted by PAG(A&E).
Total		24,09,52,95,328	

Source: Appropriation Accounts.

Appendix 2.3
Details of misclassification under the object head ‘059 – Other Expenses’
(Reference: Paragraph 2.4.6; Page 72)

(₹ in crore)

Sl. No.	Major head of account under which provision/expenditure booked under Object Head 059	Correct object head to which provision/ Expenditure should have been accounted	Nature of Expenditure	Amount
1	2211	015 – Subsidiary Expenses	Remuneration to Asha and Anganawadi Workers	137.05
2	2215, 2405, 4405	386 -Construction	Construction of fishing harbour	80.09
3	2225	100 – Financial Assistance/ Relief	Assistance to Banjara community, Minority Development Corporation,	453.88
4	2225	103 – Grants-in-Aid	Grants given to self-employment schemes	132.00
5	2225	117 – Scholarships and Incentives	Pre-metric Scholarships to SC and ST Students	1,345.36
6	2225	154 - Improvements	Improving infrastructure at minority pilgrimage places	2.00
7	2225	200 - Maintenance	Maintenance of Residential schools	516.16
8	2405, 2425, 3452	106 - Subsidies	Re-imbursment of Sales Tax on diesel for fishing boats, Tourism subsidy, Hotel subsidy	209.25
9	2515	125 - Modernisation	Computerization in RDPR	20.46
10	3452	071 – Building Expenses	Water and electricity charges, Office rent	0.27
11	4225, 5465	211 - Investments	Share capital to KEONICs and Bhovi Development Corporation.	5.40
Total				2,901.92

Source: Offices of PAG(G&SSA) and AG(E&RSA)

Appendix 2.4
Grants/appropriations with unspent provisions of ₹100 crore and above
(Reference: Paragraph 2.5.1; Page 72)

(₹ in crore)

Sl. No.	Grant/Nomenclature	Provisions			Expenditure	Unspent provision and it's per cent
		Original	Supplementary	Total		
1-Agriculture and Horticulture						
1	Revenue – Voted	7,283.07	479.69	7,762.76	6,422.04	1,340.72 (17)
2	Capital - Voted	359.35	0.01	359.36	29.86	329.50 (92)
2-Animal Husbandry and Fisheries						
3	Revenue - Voted	2,507.85	376.81	2,884.66	2,775.10	109.56 (4)
3- Finance						
4	Revenue - Voted	27,826.39	2,600.32	30,426.71	25,592.00	4,834.71(16)
4-Department of Personnel and Administrative Reforms						
5	Revenue- Voted	1,076.53	190.77	1,267.30	1,101.37	165.93 (13)
5-Home and Transport						
6	Revenue – Voted	6,451.02	949.73	7,400.75	6,998.87	401.88 (5)
7	Capital - Voted	845.94	20.45	866.39	757.93	108.46 (13)
7-Rural Development and Panchayat Raj						
8	Revenue - Voted	11,472.20	550.00	12,022.20	10,835.79	1,186.41(10)
9	Capital - Voted	2,976.97	610.00	3,586.97	3,308.78	278.19 (8)
8- Forest, Ecology and Environment						
10	Revenue - Voted	1,629.10	65.62	1,694.72	1,579.24	115.48 (7)
11	Revenue – Charged	385.15	0.00	385.15	26.53	358.62 (93)
9- Co-operation						
12	Revenue - Voted	1,729.47	5,358.18	7,087.65	6,743.51	344.14(5)
13	Capital - Voted	4,077.16	0.00	4,077.16	77.16	4,000.00(98)
10-Social Welfare						
14	Revenue - Voted	8,782.26	150.53	8,932.79	8,677.96	254.83 (3)
11-Women and Child Development						
15	Revenue - Voted	5,580.34	211.30	5,791.64	4,976.21	815.43 (14)
12-Information, Tourism and Youth Services						
16	Capital - Voted	574.23	0.00	574.23	332.01	242.22 (42)
13-Food and Civil Supplies						
17	Revenue - Voted	3,865.15	6.00	3,871.15	3,674.83	196.32 (5)
14-Revenue						
18	Revenue - Voted	7,070.66	1,359.38	8,430.04	8,159.24	270.80 (3)
16-Housing						
19	Revenue - Voted	3,320.47	505.44	3,825.91	2,910.02	915.89 (24)
17-Education						
20	Revenue – Voted	25,457.09	577.46	26,034.55	23,724.77	2,309.78 (9)
21	Capital - Voted	1,123.77	55.01	1,178.78	1056.89	121.89(10)
18-Commerce and Industries						
22	Revenue – Voted	835.87	353.00	1,188.87	1,056.74	132.13(11)
23	Capital - Voted	1,462.51	43.40	1,505.91	929.63	576.28 (38)
19-Urban Development						
24	Revenue- Voted	8,468.90	218.57	8,687.47	8,334.32	353.15(4)
25	Revenue - Charged	620.38	0.00	620.38	0.00	620.38(100)
26	Capital -Voted	5,781.13	112.78	5,893.91	5,565.51	328.40 (6)

Sl. No.	Grant/Nomenclature	Provisions			Expenditure	Unspent provision and it's per cent
		Original	Supplementary	Total		
	20-Public Works					
27	Revenue – Voted	2,943.02	1.87	2,944.89	2,842.39	102.50 (3)
28	Capital - Voted	6,836.88	1,996.34	8,833.22	7,686.02	1,147.20(13)
	21-Water Resources					
29	Revenue – Voted	1,032.98	6.05	1,039.03	913.72	125.31 (12)
30	Revenue - Charged	1,291.39	0.00	1,291.39	1,152.87	138.52 (11)
31	Capital - Voted	10,979.69	474.23	11,453.92	10,906.46	547.46 (5)
	22-Health and Family Welfare					
32	Revenue – Voted	8,039.25	459.01	8,498.26	8,070.82	427.44 (5)
33	Capital - Voted	1,277.54	78.93	1,356.47	1,107.98	248.49 (18)
	23-Labour and Skill Development					
34	Revenue - Voted	1,107.90	160.49	1,268.39	1,063.58	204.81 (16)
	26-Planning, Statistics, Science and Technology					
35	Capital-Voted	1,364.97	0.00	1,364.97	1,226.92	138.05 (10)
	29-Debt Servicing					
36	Revenue – Charged	16,558.58	0.30	16,558.88	16,122.91	435.97 (3)
37	Capital - Charged	11,135.84	67.09	11,202.93	11,094.58	108.35 (1)
	Total	2,04,131.00	18,038.76	2,22,169.76	1,97,834.56	24,335.20(11)

Source: Appropriation Accounts

Appendix 2.5**Major Heads account under which provision of ₹ 25 crore and above remained unspent**

(Reference: Paragraph 2.5.1; Page 72)

				(₹ in crore)
Sl. No	Grant No	Head of Account	Nomenclature	Unspent Provision
1	1-Agriculture and Horticulture	2401-00-104-0-12	Organic Farming - Agriculture	43.66
2		2401-00-108-2	Horticulture Department	97.01
3		2401-00-800-1	Agriculture Department	1,083.89
4		2401-00-800-2	Horticulture Department	71.88
5		2402-00-102-0-30	Pradhan Mantri Krishi Sinchayi Yojane-Watershed Development	66.28
6		4401-00-108-0-01	Development of Agriculture Technical clusters in Kolar, Chitradurga, Koppal & Gadag Districts on Israel Model	150.00
7		4401-00-108-0-02	Development of Horticulture Technical clusters in Karwar, Tumakuru, Yadgir & Dharwad , Districts on Israel Model	150.00
8	2-Animal Husbandry and Fisheries	2403-00-101-0-21	Control of Animal Diseases	29.67
10	3-Finance	2070-00-800-0-11	Filling up of Vacant Posts	362.00
11		2071-01-101-3	State Government Pensions	1,330.12
12		2071-01-102-3	Other Payments	193.49
13		2071-01-104-2	Other Gratuities-Karnataka	543.71
14		2071-01-109-1	Triple Benefit Scheme	30.75
15		2071-01-115-1	General Services	136.76
16		2071-01-115-2	Social Services	92.89
17		2071-01-115-3	Economic Services	46.16
18		2071-01-117-0-01	State's Matching contribution to Pension Scheme	144.61
19		2071-01-200-0-06	Adhoc Pension to Ex-Patels	32.50
20		2235-04-101-0-01	Loans Waiver to Farmers	1,700.00
21	7610-00-201-0-03	HBA to Gazetted Officers and Non-Gazetted Officers	30.00	
22	4-Department of Personnel and Administrative Reforms	3451-00-090-2	Information Technology - Secretariat	25.82
23		2051-00-102-0-02	Secretariat	27.51
24	5-Home and Transport	2055-00-001-0-07	Vacant Post Provision	75.65
25		5055-00-190-3	Bangalore Metropolitan Transport Corporation	100.00
26	6-Infrastructure Development	5465-01-190-3	Investment in Rail Infrastructure Development Corporation (Karnataka) Limited (K-RIDE)	142.11
27	7-Rural Development and Panchayat Raj	2215-01-198-6	Assistance to Taluka Panchayats	840.54
28		2505-60-196-6	Zilla Panchayats-CSS/CPS	250.00
29		2515-00-196-6	Zilla Panchayats-CSS/CPS	28.72
30		5054-03-337-0-71	Prime Minister Grameena Sadak Yojana	162.34

Sl. No	Grant No	Head of Account	Nomenclature	Unspent Provision	
31		5054-03-337-0-74	Road Works in Rural Areas-NABARD	58.05	
32		6515-00-800-0-03	Loans to Grama Panchayaths-Grama Swaraj-EAP	50.00	
33	8-Forest, Ecology and Environment	2406-01-101-2	Other Schemes	29.72	
34		2406-02-110-0-54	Nature Conservation, Wild Life Habitat Management and Man-Animal Conflict Measures	38.94	
35		2406-01-797-0-01	Transfer of Forest Development Fee to Karnataka Forest Development Fund	358.62	
36	9-Co-operation	2425-00-108-0-57	Yashaswini	33.25	
37		3475-00-107-0-20	Minimum Floor Price Scheme	85.70	
38		6425-00-107-5	Other Credit Co-operatives	4,000.00	
39	10-Social Welfare	2225-02-794-0-04	Special Central Assistance for Tribal Sub Plan	64.89	
40		2225-03-102-0-14	Development of Christian Community	25.74	
41		2225-03-190-0-06	Krantiveera Sangolli Rayanna Prathisthana	26.14	
42		4225-01-190-0-01	Dr. B.R. Ambedkar Development Corporation Limited	34.30	
43		4225-03-190-0-01	D .Devaraj Urs Backward Classes Development Corporation Limited	25.00	
44		11- Women and Child Development	2235-02-103-0-58	Maatrushree Yojane	344.83
45			2235-02-103-0-61	Pradhana Mantri Maathru Vandhana Yojane	82.69
46	2236-02-197-6		Taluk Panchayats CSS /CPS	262.14	
47	4235-02-102-0-01		Construction of Anganwadi Buildings – RIDF	31.84	
48		4235-02-102-0-06	Construction of Anganawadi Building – (ICDS –NREGA)	32.15	
49	12-Information, Tourism and Youth Services	3452-01-101-0-04	Development of Tourists Centres at Hampi, Belur, Vijayapura	40.00	
50		4220-60-101-0-03	Establishment of University for Studies on Media and Motion Picture	30.00	
51		5452-01-101-0-05	Implementation of Karnataka Tourism Vision Group Recommendations	25.00	
52		5452-01-190-0-01	Equity Contribution to Investors in Hotel and Recreation Facilities	80.00	
53		5452-01-800-0-14	Tourist Infrastructure at Various Places	80.01	
54	13-Food and Civil Supplies	2408-01-102-0-06	Annabhagya for BPL beneficiaries towards subsidies for Other items	96.60	
55		2408-01-102-0-07	Annabhagya for APL beneficiaries towards subsidies for Food Grains	29.07	
56		3456-00-103-0-01	Chief Minister Anila Bhagya Yojane	45.13	

Sl. No	Grant No	Head of Account	Nomenclature	Unspent Provision
57	14- Revenue	2053-00-094-7	Taluk Establishment	46.97
58		2245-05-101-0-04	State share to State Disaster Response Fund	48.00
59		2245-06-101-0-06	State's Additional Contribution to SDRF	200.00
60		2245-80-102-0-03	National Cyclone Risk Mitigation Project	31.62
61		2250-00-103-5	Assistance to Non-Government Institutions	33.77
62		4059-80-051-0-42	Construction of District Office Buildings	30.00
63	16-Housing	2216-02-800-0-04	Pradhan Mantri Awas Yojana – Urban	271.15
64		2216-80-198-6	Grama Panchayats –CSS/CPS	639.24
65	17-Education	2202-01-196-6	Assistance to Zilla Parishads	241.53
66		2202-01-800-1	Other Schemes	1,415.05
67		2202-03-103-1	Government Colleges of Education	43.97
68		2202-03-107-1	Collegiate Education	62.28
69		4202-01-203-1	Buildings	191.15
70	18-Commerce and Industries	2851-00-102-0-84	Establishment and Improvement of Industrial Clusters	27.58
71		4851-00-102-0-20	Development of Industrial and Infrastructure for MSMEs	68.54
72		4852-01-004-0-01	Industrial Infrastructure for Institutions	42.40
73		4860-60-600-0-02	Compete with China Program	500.00
74	19-Urban Development	2217-05-191-1	Bangalore Metropolitan Regional Development Authority	178.90
75		3604-00-191-2	Other Devolutions	98.50
76		3604-00-191-3	Mukhya Mantrigala Nagarotthana Yojane	207.24
77		3604-00-191-8	XIV Finance Commission Grants	295.20
78		3604-00-192-2	Other Devolution	95.85
79		3604-00-191-1	Entry Tax Devolution	620.38
80		4215-01-190-0-01	Capital Support to Water Supply Scheme	50.00
81		4215-02-190-0-03	Karnataka Urban Water Supply Modernization Project – EAP	86.40
82		4217-60-800-0-04	Bangalore Sub-Urban Rail System	90.00
83	4217-60-800-4	Comprehensive Development of Districts	87.00	
84	20- Public Works	3054-03-337-0-05	State Highway Maintenance	70.61
85		4059-80-051-0-32	Court Buildings	100.44
86		5051-02-211-0-01	Dredging Works and Break Works	35.00
87		5051-80-800-0-80	Sustainable Coastal Protection and Management – EAP	70.00
88		5054-03-337-0-86	Karnataka State Highways Improvement Project (KSHIP) - II (ADB)-EAP	582.66

Sl. No	Grant No	Head of Account	Nomenclature	Unspent Provision
89		5054-80-190-0-03	Elevated Road Corridor in Bengaluru by KRDCCL	1,000.00
90	21- Water Resources	2700-11-800-0-01	Other Expenditure	38.08
91		2701-80-190-0-02	Assistance to Karnataka Neeravari Nigama Limited	63.63
92		4701-73-800-0-01	Upper Krishna Project AIBP	120.80
93		4701-74-800-0-01	Accelerated Irrigation Benefit Programme (AIBP)	61.45
94		4701-80-190-3	Krishna Bhagya Jala Nigam Limited	966.08
95		4701-80-800-0-80	DAM Rehabilitation and Improvement Project- EAP	80.42
96		4702-00-101-1	Water Tanks – Construction of New Tanks, Pick Ups etc.	60.07
97		4705-00-800-0-01	C A D A / SDP	73.53
98		4701-80-190-4	Karnataka Neeravari Nigama Limited	49.64
99		4701-80-190-5	Visvesvaraya Jala Nigama Limited	36.93
100	22-Health and Family Welfare	2210-06-001-0-01	Director of HFW Services, BHE and HFW Training Centre	29.01
101		2210-80-800-0-18	Establishment of EMRI (Arogya Kavacha)	29.25
102		2210-80-800-0-27	Rashtriya Swasthya Bhima Yojana	56.81
103		4210-01-110-1	Buildings	228.29
104		4210-01-110-7	Capital Release to Zilla Panchayats	40.00
105	23-Labour and Skill Development	2230-02-101-0-09	Skill Development Mission	44.53
106		3604-00-191-5	National Urban Livelihood Mission/ Swarna Jayanthi Shahari Rojgar Yojana	33.85
107		4250-00-203-0-07	Construction of ITIs	30.06
108	25-Kannada and Culture	2205-00-102-4	Other Schemes	43.18
109	26-Planing, Statistics, Science and Technology	4575-60-800-0-01	Legislator's Constituency Development Fund	137.00
110	29-Debt Servicing	2049-04-101-0-02	Back to Back External Loans	101.70
Total				23,882.79

Source: Appropriation Account

Appendix 2.6
Unnecessary Supplementary Provision
(Reference: Paragraph 2.5.2.2; Page 74)

(₹ in crore)

Sl. No	Grant No./ Nomenclature	Head of Account	Original	Supplementary	Total	Expenditure	Unspent Provision
1.	3- Finance	2070-00-800-0-13-014- Other Allowance	0.00	100.00	100.00	0.00	100.00
2.	5-Home and Transport	2055-00-001-0-08-014 – Other Allowance	0.00	710.00	710.00	0.00	710.00
3.		2055-00-109-1-01-195 Transport Expenses	107.38	8.00	115.38	103.99	11.39
4.	8-Forest, Ecology and Environment	2406-01-800-0-17-014 Other Allowances	0.00	16.20	16.20	0.00	16.20
5.	14- Revenue	2053-00-093-0-02-014 Other Allowances	0.00	75.00	75.00	0.00	75.00
6.	17-Education	2202-01-197-1-01-401 Bengaluru(Urban)	450.84	18.69	469.53	448.27	21.26
7.		2202-01-197-1-01-413 Belagavi	798.19	10.20	808.39	766.15	42.24
8.		2202-01-197-1-01-414 Vijayapura	473.14	6.11	479.25	456.57	22.68
9.		2202-01-197-1-01-417 Kalaburagi	414.58	6.97	421.55	396.54	25.01
10.		2202-01-197-1-01-419 Bidar	341.64	9.57	351.21	339.10	12.11
11.		2202-01-197-1-01-451 Davanagere	359.44	8.24	367.68	358.28	9.40
12.	21-Water Resources	4702-00-101-1-16-132 Capital Expenses	50.00	13.23	63.23	40.23	23.00
13.	22-Health and Family Welfare	4210-01-110-1-21-139 Major Works	145.00	22.72	167.72	61.72	106.00
14.	23-Labour and Skill Development	2230-01-800-0-08-014 Other Allowances	0.00	30.00	30.00	0.00	30.00
15.	24- Energy	6801-00-205-1-80-394 Loans	0.00	12.95	12.95	0.00	12.95
16.	27-Law	2014-00-102-0-16-014 Other Allowances	0.00	60.00	60.00	0.00	60.00
17.		2014-00-102-0-16-014 Other Allowances (C)	0.00	125.00	125.00	0.00	125.00
18.		2014-00-105-0-01-180 Machinery & Equipment	8.90	10.00	18.90	8.22	10.68
19.	28-Parliamentary Affairs and Legislation	2011-02-800-0-08-014 Other Allowances	0.00	10.00	10.00	0.00	10.00
20.	29- Debt Servicing	6004-02-101-0-03-240 Debt Servicing	700.00	67.00	767.00	650.32	116.68
Total			3,849.11	1,319.88	5,168.96	3,629.39	1,539.60

Source: Grant Register

Appendix 2.7
Excessive Supplementary Provision
(Reference: Paragraph 2.5.2.2; Page 74)

(₹ in crore)

Sl. No	Grant No. / Nomenclature	Head of Account	Original	Supplementary	Total	Expenditure	Unspent Provision
1.	1-Agriculture and Horticulture	2401-00-108-2-30-422 Scheduled Caste Sub Plan	32.76	56.65	89.41	36.07	53.34
2.		2401-00-108-2-30-423 Tribal Sub Plan	14.04	19.17	33.21	19.46	13.75
3.	2-Animal Husbandry and Fisheries	2404-00-191-1-17-100 Financial Assistance/ Relief	903.17	280.22	1,183.39	1,158.31	25.08
4.	3-Finance	2235-04-101-0-01-100 Financial Assistance/ Relief	5,500.00	2,500.00	8,000.00	6,300.00	1,700.00
5.	4-Department of Personnel and Administrative Reforms	2015-00-105-0-02-059 Other Expenses	0.01	36.00	36.01	18.78	17.23
6.	7-Rural Development and Panchayat Raj	2505-60-196-6-04-300 Lumpsum –ZP	1,740.00	500.00	2,240.00	1,990.00	250.00
7.	10-Social Welfare	2225-03-277-2-67-059 Other Expenses	60.00	17.53	77.53	61.57	15.96
8.	14-Revenue	2245-80-102-0-01-059 Other Expenses	520.00	725.22	1,245.22	1,196.96	48.26
9.		4059-80-051-0-42-386 Construction	21.48	70.00	91.48	61.48	30.00
10.	17-Education	2202-02-110-3-01-101 Grants-in-Aid Salaries	491.57	86.64	578.21	567.80	10.41
Total			9,283.03	4,291.43	13,574.46	11,410.43	2,164.03

Source: Grant Registers

Appendix 2.8

Inadequate Supplementary Provision

(Reference: Paragraph 2.5.2.2; Page 74)

(₹ in crore)

Sl. No	Grant No./ Nomenclature	Head of Account	Provision			Expenditure	Excess uncovered
			Original	Supplementary	Total		
1.	1-Agriculture and Horticulture	2401-00-108-1-15-106 Subsidies	239.24	31.90	271.14	318.56	47.42
2.	4-Department of Personnel and Administrative Reforms	2015-00-105-0-01-059 Other Expenses	0.50	60.00	60.50	77.45	16.95
3.	5-Home and Transport	2055-00-109-1-01-051 General Expenses	128.55	14.00	142.55	185.11	42.56
4.	7-Rural Development and Panchayat Raj	2215-01-102-9-08-132 Capital Expenses	953.06	50.00	1,003.06	1,132.77	129.71
5.	14-Revenue	4059-80-051-0-30-386 Construction	35.00	40.00	75.00	104.40	29.40
6.	17-Education	4202-02-104-1-03-386 Construction	43.10	55.00	98.10	203.34	105.24
7.	20-Public Works	5054-03-337-0-16-154 Improvements	21.00	25.00	46.00	63.48	17.48
8.		5054-03-337-0-18-154 Improvements	350.00	100.00	450.00	700.00	250.00
9.		5054-04-337-0-01-154 Improvements	380.00	1,365.00	1,745.00	1,937.00	192.00
10.		5054-80-190-0-01-132 Capital Expenses	158.56	127.45	286.01	616.01	330.00
11.	21-Water Resources	4701-80-190-4-00-132 Capital Expenses	1,445.07	200.00	1,645.07	2,245.07	600.00
12.	23- Labour and Skill Development	2501-01-198-6-03-300 Lumpsum- ZP	102.00	87.81	189.81	209.70	19.89
Total			3,856.08	2,156.16	6,012.24	7,792.89	1,780.65

Source: Grant Registers

Appendix 2.9
Unnecessary/Excessive/In-sufficient Re-appropriation
(Reference: Paragraph 2.5.3.1; Page 75)

(₹ in crore)

Sl. No.	Grant No.	Head of Account	Provision (Original + Supplementary)	Re-appropriation (-)	Total	Expenditure	Unspent Provision (-)
1	01-Agriculture and Horticulture	2401-00-102-0-28-059 Other Expenses	48.90	23.90	25.00	13.80	11.20
2		2401-00-800-1-57-059 Other Expenses	235.98	48.96	187.02	155.05	31.97
3		2401-00-800-2-48-059 Other Expenses	100.97	30.50	70.47	49.99	20.48
4		2402-00-102-0-30-139 Major Works	269.28	13.48	255.80	197.14	58.66
5	03-Finance	2071-01-101-3-01-251 Pension and Retirement Benefits	10,692.20	32.62	10,659.58	9,362.58	1,297.00
6	07-Rural Development and Panchayat Raj	2215-01-198-6-01-300 Lumpsum ZP	1,810.33	155.28	1,655.05	969.79	685.26
7	17-Education	2202-03-107-1-14-106 Subsidies	89.76	36.76	53.09	28.25	24.84
8		4202-01-203-1-01-132 Capital Expenses	354.97	105.74	249.23	215.44	33.79
9	18-Commerce and Industries	4860-60-600-0-02-132 Capital Expenses	500.00	187.00	313.00	0.00	313.00
10	19-Urban Development	3604-00-191-2-18-032 Grants for creation of Capital Assets	206.53	33.26	173.27	153.27	20.00
11		3604-00-191-3-51-032 Grants for creation of Capital Assets	237.68	52.97	184.71	90.30	94.41
12	20-Public Works	5054-80-190-0-03-132 Capital Expenses	750.00	750.00	0.00	0.00	0.00
13		5054-80-190-0-03-422 Scheduled Caste Sub Plan	178.00	178.00	0.00	0.00	0.00
14		5054-80-190-0-03-423 Tribal Sub Plan	72.00	72.00	0.00	0.00	0.00
15	21-Water Resources	4705-00-800-0-01-133 Special Development Plan	167.19	45.26	121.93	93.66	28.27
16	22-Health and Family Welfare	4210-01-110-1-21-139 Major Works	167.72	91.38	76.34	61.72	14.62
17	23- Labour and Skill Development	2230-02-101-0-09-059 Other Expenses	50.83	17.00	33.83	22.94	10.89
18	29-Debt Servicing	2049-01-101-3-56-240 (New Loans 2018-19)- Debt Servicing	482.83	350.00	132.83	0.00	132.83
Total			16,415.17	2,224.11	14,190.43	11,413.93	2,777.22

Sl. No.	Grant No.	Head of Account	Provision (Original + Supplementary)	Re-appropriation (-)	Total	Expenditure	Unspent Provision (-)
Sl. No.	Grant No.	Head of Account	Provision (Original + Supplementary)	Re-appropriation (+)	Total	Expenditure	Unspent Provision (-)
1	01-Agriculture and Horticulture	2401-00-108-2-30-106 Subsidies	263.20	35.00	298.20	285.33	12.87
2	18-Commerce and Industries	6852-02-800-0-01-394 Loans	212.00	170.00	382.00	319.60	62.40
3	20-Public Works	5054-04-337-0-01-422 Scheduled Caste Sub Plan	649.55	178.00	827.55	569.66	257.89
4		5054-04-337-0-01-423 Tribal Sub Plan	322.10	72.00	394.10	291.82	102.28
5	21-Water Resources	4701-80-190-3-00-132 Capital Expenses	1,602.99	342.18	1,945.17	1845.17	100.00
Total			3,049.84	797.18	3,847.02	3,311.58	535.44
Sl. No.	Grant No.	Head of Account	Provision (Original + Supplementary)	Re-appropriation (-)	Total	Expenditure	Excess (+)
1	20-Public Works	5054-03-337-0-17-154 Improvements	333.50	30.00	303.50	359.49	55.99
Total			333.50	30.00	303.50	359.49	55.99
Sl. No.	Grant No.	Head of Account	Provision (Original + Supplementary)	Re-appropriation (+)	Total	Expenditure	Excess (+)
1	01-Agriculture and Horticulture	2406-02-112-0-17-139 Major Works	20.00	10.50	30.50	37.77	7.27
2	20-Public Works	3054-03-337-0-07-200 Maintenance Expenditure	37.46	20.00	57.46	117.46	60.00
3		4711-02-103-2-00-139 Major Works	9.86	3.05	12.90	32.91	20.00
Total			67.32	33.55	100.86	188.14	87.27

Source: Grant Registers

Appendix 2.10
Cases of Defective Re-appropriation Orders
(Reference: Paragraph 2.5.3.2; Page 76)

(₹ in crore)

Sl. No	Grant No.	Government Order No.	Date	Amount	Issuing Authority	Reasons for rejection
1	2	PSV 13 PPY 2019	15-03-2019	1.06	Under Secretary to Govt., AH&VS Department, Bengaluru	Order from FD not received
2	4	CiAaSuEi 246 NaaSeKa 2017	17-12-2018	0.07	Administrative Officer, Sakala Mission, M.S. Buildings, Bengaluru	Form 22A not self-balanced
3		Saalu Ei 7 SI 2018	06-09-2018	0.25	Under Secretary to Governor, Department of Public Enterprises, Bengaluru	
4		GS 32 ACT 2019	18-02-2019	0.02	Special Secretary to Government, Raj Bhavan, Bengaluru	
5		CiAaSuEi 26 KTP 2019	07-03-2019	0.18	Under Secretary to Govt., DPAR (AR-Training), Bengaluru	
6		FPI ACT 351 2018-19	12-03-2019	0.07	Director, Fiscal Policy Institute, Bengaluru	
7	5	Budt1/32/2018-19	01-03-2019	0.22	Director General and Inspector General of Police, Nrupathunga Road, Bengaluru	RA order has to be issued by the Departmental Secretariat/ FD
8	9	CO 40 LLM-18	01-02-2019	0.01	Ex-Officio Deputy Secretary to Government, Co-operation Department, Bengaluru	Form 22A not self-balanced
9		SE 150 MRE 10	20-02-2019	7.61		Re-appropriation not permissible between Revenue and Capital
10	11	MME 11 MBB 2019	12-03-2019	14.85	Deputy Secretary to Government, Women and Child Development Department, Bengaluru	Order from FD not received
11		MME 28 MM part 2019	13-03-2019	0.14		Form 22A not self-balanced
12	12	FD 88 BRS 2018	28-12-2018	10.16	Under Secretary to Govt., Finance Department (FR & BCC) Department, Bengaluru	New Service
13	14	RD 38 MST 2018	16-11-2018	0.14	Under Secretary to Govt., Revenue Department (Land Revenue and Land Reforms Cell) M.S.Buildings, Bengaluru	Form 22A not self-balanced
14		RD 47 LGB 2019	22-03-2019	0.01	Under Secretary to Govt., Revenue Department (Land Allotment-1), Bengaluru	
15		RD 10 MST 2019	23-03-2019	0.03	Deputy Secretary to Govt., Services-3, Karnataka Administrative Tribunal, Land Reforms Cell, Bengaluru	
16		RD 6 MST 2019	23-03-2019	0.23		
17	14	RD 47 LGB 2019	23-03-2019	0.33	Under Secretary to Govt., Revenue Department	Form 22A not self-balanced

Sl. No	Grant No.	Government Order No.	Date	Amount	Issuing Authority	Reasons for rejection
					(Land Allotment-1), Bengaluru	
18		FD 443A EXP-7/2019	30-03-2019	17.76	Under Secretary to Govt., Finance Department (Exp - 7), Bengaluru	Due to insufficient balance
19	15	OO No. 607/2018-19	22-02-2019	0.01	Director of Information Technology and Bio - Technology, BMTC Complex, TTMC, Shanthinagar, Bengaluru – 27.	Non receipt of Office/ Sanction Order
20		OO No.618/2018-19	25-02-2019	0.05		
21	17	ED 07 HPV 2019	16-02-2019	0.30	Deputy Secretary to Govt., Higher Education Dept., M.S.Building, Bengaluru	Budget Provision not tallied
22		ED 12 HPV 2019	16-02-2019	0.50		
23		RaShi71 RA/Bud/2018-19	05-03-2019	0.09		
24		ED 160 UNE 2014	11-03-2019	0.49	Under Secretary to Govt., Education Dept., (Universities-1), M.S.Building, Bengaluru	Form 22A not self-balanced
25		ED 65 UNE 2019	12-03-2019	0.50		
26	18	/Gr/RA/2018-19	07-02-2019	0.10	Director, Mines and Geology Department, Bengaluru	
27		DSK/EAP/52/17-18/2110	13-02-2019	0.01	Commissioner for cane Development and Director of Sugar, Bengaluru	
28	19	UDD 10 SFC 2019	29-01-2019	0.50	Under Secretary to Govt., Urban Development Dept., Bengaluru	Sanction from Salary head to non-salary head
29	20	FD 183 BRS 2018	08-03-2019	116.00	Under Secretary to Govt., Finance Dept.(FR & BCC), Bengaluru	New Service
30		FD 185 BRS 2018	08-03-2019	110.00		
31	21	MI D 09 AVS 2019	07-03-2019	0.02	Under Secretary to Govt., MI and Ground Water Development Dept., Vidhana Soudha,, Bengaluru	Form 22A not self-balanced
32		FD 11 (XXXVII) GIE 19	30-03-2019	0.33	Under Secretary to Govt., Finance Dept., Bengaluru	Due to lack of funds
33	23	Act-1/ CR53/18-19	-01-2019	0.05	Commissioner of Labour, Department of Labour, Bengaluru	Form 22A not self-balanced
34		LD 38 LET 2019	11-02-2019	0.10	Deputy Secretary to Govt., Labour Dept., Bengaluru	
35	28	FD 298 (i) Exp 10/2019	30-03-2019	0.37	Under Secretary to Govt., Finance Dept.(EXP 2&10), Bengaluru	
Total				282.56		

Source: Office of the PAG(A&E)

Appendix 2.11
Statement of various grants/appropriation in which unspent provision occurred but no part of
which was surrendered

(Reference: Paragraph 2.5.4.1; Page 76)

			(₹ in crore)
Sl. No	Grant No.	Section	Unspent Provision
1	6	Infrastructure Development	
		Revenue - Voted	0.88
2	8	Forest, Ecology and Environment	
		Revenue - Charged	358.62
3	10	Social Welfare	
		Revenue - Voted	254.83
4		Capital - Voted	83.84
5	11	Women and Child Welfare	
		Capital - Voted	71.55
6	12	Information, Tourism and Youth Service	
		Revenue - Voted	98.11
7		Capital - Voted	242.22
8	14	Revenue	
		Capital - Voted	13.11
9		Capital - Charged	9.29
10	15	Information Technology	
		Revenue - Voted	0.46
11	16	Housing	
		Revenue - Voted	915.89
12	19	Urban Development	
		Revenue - Charged	620.38
13	20	Public Works	
		Revenue - Charged	17.88
14	21	Water Resources	
		Revenue Charged	138.52
15		Capital Charged	86.57
16	24	Energy	
		Revenue - Voted	4.95
17		Capital - Voted	12.95
18	25	Kannada and Culture	
		Capital - Voted	12.27
Total			2,941.72

Source: Appropriation Accounts

Appendix 2.12
Surrender of Unspent Provision
(Reference: Paragraph 2.5.4.1; Page 77)

(₹ in crore)

Sl. No	Grant/Section	Amount of unspent provision	Amount surrendered	Amount not surrendered
	01 Agriculture and Horticulture			
1	Revenue-Voted	1,340.72	1,229.43	111.29
2	Capital-Voted	329.50	324.30	5.20
	02 Animal Husbandry and Fisheries			
3	Revenue-Voted	109.55	98.63	10.92
4	Capital-Voted	0.01	0.01	0.00
	03 Finance			
5	Revenue-Voted	4,834.71	4,723.72	110.99
6	Revenue-Charged	10.70	9.20	1.50
7	Capital -Voted	34.52	6.49	28.03
	04 Department of Personnel and Administrative Reforms			
8	Revenue-Voted	165.93	38.69	127.24
9	Revenue-Charged	22.67	3.86	18.81
10	Capital-Voted	4.98	0.44	4.54
	05 Home and Transport			
11	Revenue- Voted	401.87	178.16	223.71
12	Revenue-Charged	0.03	0.03	0.00
13	Capital-Voted	108.46	103.35	5.11
	06 Infrastructure Development			
14	Capital-Voted	37.74	0.50	37.24
	07 Rural Development and Panchayat Raj			
15	Revenue-Voted	1,186.41	44.48	1,141.93
16	Capital-Voted	278.19	192.28	85.91
	08 Forest, Ecology and Environment			
17	Revenue - Voted	115.48	104.39	11.09
18	Capital-Voted	0.14	0.14	0.00
	09 Co-operation			
19	Revenue-Voted	344.14	197.75	146.39
20	Capital-Voted	4,000.00	125.00	3,875.00
	11 Women and Child Development			
21	Revenue-Voted	815.43	142.44	672.99
	13 Food and Civil Supplies			
22	Revenue-Voted	196.32	29.72	166.60
23	Revenue-Charged	0.01	0.01	0.00
24	Capital-Voted	1.16	1.16	0.00
	14 Revenue			
25	Revenue-Voted	270.81	140.14	130.67
	15 Information Technology			
26	Revenue-Voted	0.46	0.00	0.46
	16 Housing			
27	Capital - Charged	0.01	0.01	0.00
	17 Education			
28	Revenue-Voted	2,309.78	61.92	2,247.86
29	Capital-Voted	121.88	1.51	120.37
	18 Commerce and Industries			
30	Revenue-Voted	132.12	64.56	67.56

Sl. No	Grant/Section	Amount of unspent provision	Amount surrendered	Amount not surrendered
31	Capital-Voted	576.28	75.24	501.04
19	Urban Development			
32	Revenue-Voted	353.15	298.31	54.84
33	Capital-Voted	328.40	36.00	292.40
20	Public Works			
34	Revenue-Voted	102.50	3.94	98.56
35	Capital-Voted	1,147.20	617.66	529.54
21	Water Resources			
36	Revenue-Voted	125.31	15.21	110.10
37	Capital-Voted	547.46	31.12	516.34
22	Health and Family Welfare			
38	Revenue-Voted	427.44	380.27	47.17
39	Capital-Voted	248.49	210.64	37.85
23	Labour and Skill Development			
40	Revenue-Voted	204.81	170.82	33.99
41	Capital-Voted	30.09	13.78	16.31
25	Kannada and Culture			
42	Revenue-Voted	82.02	19.87	62.15
26	Planning, Statistics, Science and Technology			
43	Revenue-Voted	9.13	5.02	4.11
44	Capital-Voted	138.05	0.48	137.57
27	Law			
45	Revenue-Voted	59.28	57.95	1.33
46	Revenue-Charged	63.44	22.41	41.03
47	Capital-Voted	1.00	1.00	0.00
28	Parliamentary Affairs and Legislature			
48	Revenue-Voted	34.33	31.35	2.98
49	Revenue-Charged	1.25	0.93	0.32
29	Debt Servicing			
50	Revenue-Charged	435.97	435.97	0.00
51	Capital -Charged	108.35	120.31	(+)11.96
Total		22,197.26	10,370.67	11,826.59

Source: Appropriation Accounts

Appendix 2.13
Results of substantial surrenders made during the year
(Reference: Paragraph 2.5.4.2; Page 77)

(₹ in crore)

Sl. No	Grant No.	Name of the Section (Head of Account)	Provision	Amount surrendered	Percentage of surrender	Remarks
1	1	2401-00-800-1-72-106 Subsidies	730.00	730.00	100	Due to non honouring of bills which were presented during March end by the treasuries
2		2401-00-800-1-72-422 Schedule Caste Sub Plan	200.00	200.00	100	No specific reason furnished
3		2401-00-800-1-72-423 Tribal Sub Plan	70.00	70.00	100	
4		4401-00-108-0-01-132 Capital expenses	115.00	115.00	100	
5		4401-00-108-0-01-422 Schedule Caste Sub Plan	25.00	25.00	100	
6		4401-00-108-0-01-423 Tribal Sub Plan	10.00	10.00	100	
7		4401-00-108-0-02-132 Capital Expenses	115.00	115.00	100	
8		4401-00-108-0-02-422 Schedule Caste Sub Plan	25.00	25.00	100	
9		4401-00-108-0-02-423 Tribal Sub Plan	10.00	10.00	100	
10		4401-00-113-0-01-059 Other Expenses	13.00	13.00	100	
11	3	2070-00-800-0-11-014 Other Allowances	362.00	360.76	100	
12		2071-01-109-1-01-251 Pension and Retirement Benefits	41.80	30.75	74	Merger of DA as per 6 th Pay Commission Report
13		2071-01-115-1-14-251 Pension and Retirement Benefits	97.00	74.57	77	
14		2071-01-115-1-53-251 Pension and Retirement Benefits	22.73	11.30	50	
15		2071-01-200-0-05-251 Pension and Retirement Benefits	11.90	11.43	96	
16		2071-01-200-0-06-251 Pension and Retirement Benefits	35.76	32.50	91	
17	5	5055-00-190-3-00-211 Investments	100.00	100.00	100	To provide funds under Revenue head as one time financial assistance to BMTC for administrative expenses
18	7	5054-03-337-0-71-422 Schedule Caste Sub Plan	108.32	97.29	90	No specific reason furnished
19		5054-03-337-0-71-423 Tribal Sub Plan	64.99	64.99	100	
20	8	2406-01-789-0-00-422 Schedule Caste Sub Plan	24.93	15.14	61	Due to inability to provide new LPG connections exclusively by Forest Department
21	13	2408-01-102-0-04-125 Modernisation	15.54	10.27	66	Due to violation of tender rules

Sl. No	Grant No.	Name of the Section (Head of Account)	Provision	Amount surrendered	Percentage of surrender	Remarks
22	14	2245-80-102-0-03-059 Other Expenses	49.36	31.61	64	Due to economy measure and election code of conduct
23	17	2203-00-001-0-02- Quality Improvement of Technical Education	19.81	19.81	100	Due to non-receipt of permission from Govt. to bear the expenses and inability to purchase Laptop to SC and ST students during the year
24	18	2851-00-103-0-62-422 Schedule Caste Sub Plan	17.07	10.24	60	As per decision of Nodal Agency Meeting
25		4852-01-004-0-01-423 Tribal Sub Plan	24.81	12.41	50	
26	19	3604-00-191-8-51-103 Grants-in-Aid General	295.20	295.20	100	Due to non-release of expected grants from Government of India
27		4217-60-800-4-03-139 Major Works	36.00	36.00	100	The works was undertaken by KRDCCL coming under PWD in order to implement the work as stated in para 160 of Budget speech (July 2018)
28	20	5051-02-211-0-01-059 Other Expenses	35.00	35.00	100	Due to delay in obtaining sanction from Dept. of Environment for commencement of work, viz., Karwar and Mangaluru port coastal berth, breakwater and dredging works
29	21	2701-80-001-0-19-015 Subsidiary Expenses	21.80	12.36	57	Due to non-receipt of claims towards professional fee and other charges of Advocates in Mahadayi water project and non-intimation of State share of expenditure in Cauvery Water Tribunal by Central Government
30		4702-00-101-1-15-139 Major Works	26.67	26.67	100	Due to non-approval of action plan by Central Government under Harketh to pani (PMKSY)
31	22	2210-06-001-0-01-221 Materials and Supplies	20.16	20.16	100	Due to no demand under this head
32		2210-80-800-0-17-059 Other Expenses	22.75	12.56	55	Due to non-receipt of bills in time
33		2210-80-800-0-27-059 Other Expenses	76.54	38.27	50	Due to closure of scheme by 31-08-2018, funds of 3 rd and 4 th quarter surrendered
34		4210-01-110-1-21-422 Schedule Caste Sub Plan	35.00	35.00	100	As per the decision taken in progress review meeting held on 03-01-2019.
35		4210-01-110-1-21-423 Tribal Sub Plan	20.00	20.00	100	
36	4210-01-110-7-03-139 Major Works	29.00	29.00	100	Due to non-acceptance of bills	

Sl. No	Grant No.	Name of the Section (Head of Account)	Provision	Amount surrendered	Percentage of surrender	Remarks
37	23	2230-03-101-0-59-059 Other Expenses	21.00	20.21	96	Due to cancellation of recognition of Training Institutes/ Centres by NSDC and non-renewal of recognition
38		3604-00-191-5-52-059 Other Expenses	34.00	22.85	67	No specific reason furnished
39		3604-00-191-5-52-422 Schedule Caste Sub Plan	10.00	10.00	100	As per the decision taken in the SCSP/ TSP progress review meeting
40	25	2205-00-102-1-44-422 Schedule Caste Sub Plan	29.58	14.87	50	Due to less number of programmes
41	29	2049-03-104-3-00-240 Debt Servicing	20.00	13.57	68	Due to variation in rate of interest
Total			3,041.72	2,837.79	93	

Source: Appropriation Accounts/Grant Register

Appendix 2.14
Cases of surrender of funds in excess of ₹ five crore on 30 and 31 March 2019
(Reference: Paragraph 2.5.4.2; Page 79)

(₹ in crore)

Sl. No.	Grant No./Nomenclature	No. of cases	Total Provision	Amount surrendered	Percentage to total provision
1	1 Agriculture and Horticulture	12	2,161.15	1,093.59	51
2	2 Animal Husbandry and Veterinary Services	4	1,280.20	80.21	6
3	3 Finance	26	24,166.54	4,606.69	19
4	5 Home and Transport	7	283.94	104.47	37
5	7 Rural Development and Panchayat Raj	3	2,157.08	74.48	3
6	8 Forest, Ecology and Environment	2	183.60	54.40	30
7	9 Co-operation	2	4,000.00	125.00	3
8	11 Women and Child Development	1	648.08	6.51	1
9	13 Food and Civil Supplies	1	15.54	10.27	66
10	14 Revenue	4	3,632.22	121.95	3
11	17 Education	4	655.03	37.54	6
12	18 Commerce and Industries	2	27.56	10.15	37
13	19 Urban Development	1	295.20	295.20	100
14	21 Water Resources	1	21.80	12.36	57
15	22 Health and Family Welfare	18	1,232.71	289.19	24
16	23 Labour and Skill Development	11	463.42	134.46	29
17	27 Law	5	107.47	55.43	52
18	28 Parliamentary Affairs and Legislature	2	49.97	12.57	25
19	29 Debt Servicing	10	4,646.70	543.20	12
Total		116	46,028.21	7,667.67	17

Source: Office of the Pr. AG(A&E)

Appendix 3.1

Major Head and Department-wise details of outstanding UCs separately for each year

(Reference: Paragraph 3.1; Page 85)

(₹ in crore)

Sl. No.	Head of Account	Nomenclature	Year in which GIA released	Number of UCs Outstanding	Amount
1	2204	Sports and Youth Services	1989-90	1	0.01
			Total	1	0.01
2	2210	Medical and Public Health	2013-14	6	35.33
			2014-15	13	101.42
			2015-16	14	98.60
			2016-17	24	139.30
			2017-18	10	51.34
			Total	67	425.99
3	2217	Urban Development	2013-14	1	23.61
			2015-16	7	48.55
			2016-17	4	254.73
			Total	12	326.89
4	2220	Information and Publicity	2007-08	3	0.30
			2008-09	1	0.05
			2010-11	6	1.98
			2011-12	5	2.18
			2012-13	5	2.58
			2013-14	6	3.35
			Total	26	10.44
5	2245	Relief on account of Natural Calamities	2001-02	3	1.41
			Total	3	1.41
6	3475	Other General Economic Services	2001-02	1	0.07
			Total	1	0.07
Total				110	764.81

Source: Office of the Pr. AG(A&E)

Appendix 3.2

Non-receipt of information pertaining to institutions substantially financed by the Government

(Reference: Paragraph 3.2; Page 86)

Sl. No.	Department	No. of Institutions	Years for which information not received
1	Education	436	1994-95 to 2018-19
2	Medical Education	27	2016-17 to 2018-19
3	Commerce and Industries	8	2003-04 to 2018-19
4	Health and Family Welfare	1	2016-17 to 2018-19
5	Labour and Skill Development	1	2013-14 to 2018-19
6	Parliamentary Affairs and Legislation	1	2014-15 to 2018-19
7	Endowments	3	2012-13 to 2018-19
8	IT, BT, Science and Technology	5	2014-15 to 2018-19
9	Co-operation	1	1994-95 to 2018-19
10	Kannada and Culture	1	2016-17 to 2018-19

Source: Office of the Pr. AG(G&SSA) and AG(E&RSA)

Appendix 3.3

Status of submission of accounts of Autonomous Bodies and placement of Audit Reports before the State Legislature.

(Reference: Paragraph 3.3; Page 86)

Sl. No.	Name of the Autonomous Body	Section under which Audited	Period of Entrustment	Year up to which accounts rendered	Year up to which audit report issued	Placement of audit report before the Legislature
1	Karnataka State Khadi and Village Industries Board, Bengaluru	19(3)	2017-18 to 2021-22	2017-18	2017-18	2016-17 Dt 11-12-2018
2	Karnataka Industrial Area Development Board, Bengaluru	19(3)	2014-15 to 2018-19	2017-18	2017-18	2016-17 Dt 11-12-2018
3	Karnataka Slum Development Board, Bengaluru	19(3)	2017-18 to 2021-22	2017-18	2017-18	2015-16 Dt: 14-11-2017
4	Bangalore Water Supply and Sewerage Board, Bengaluru	19(3)	2017-18 to 2021-22	2017-18	2016-17	2014-15 Dt:12-06-2017
5	Karnataka Housing Board, Bengaluru	19(3)	2016-17 to 2020-21	2017-18	2016-17	2015-16 Dt: 14-11-2017
6	Karnataka State Legal Services Authority, Bengaluru and 30 District Legal Services Authorities	19(2)	As per Act	2017-18	2016-17	2014-15 Dt: 25-11-2016
7	Karnataka Bio-Diversity Board, Bengaluru	20(1)	2014-15 to 2018-19	2017-18	2017-18	2015-16 Dt: 14-11-2017
8	Karnataka Urban Water Supply and Drainage Board, Bengaluru	19(3)	2015-16 to 2019-20	2017-18	2016-17	2015-16 Dt: 14-11-2017
9	Bangalore Development Authority, Bengaluru	19(3)	2015-16 to 2019-20	2017-18	2016-17	2013-14 Dt: 14-11-2017
10	Karnataka State Human Rights Commission, Bengaluru	19(2)	As per Act	2017-18	2017-18	2015-16 Dt: 14-11-2017
11	Karnataka Building and other Construction Workers Welfare Board, Bengaluru	19(2)	As per Act	2016-17	2015-16	Not placed
12	Karnataka Text Book Society, Bengaluru	19(3)	Upto 2020-21	2006-07 (accounts rendered for the first time)	2006-07	Nil

Source: Office of the PAG(G&SSA) and AG(E&RSA)

Appendix 3.4
Position of arrears in finalization of Proforma Accounts by the departmentally managed
Commercial and Quasi-Commercial Undertakings

(Reference: Paragraph 3.4; Page 87)

(₹ in crore)

Sl. No.	Undertakings	Accounts Finalized up to	Investment as per the last Accounts Finalized	Remarks
1	Chamarajendra Technical Institute, Mysuru	1984-85	-	Proforma Accounts due from 1985-86
2	Government Saw Mills, Joida	1968-69	-	Proforma Accounts due from 1969-70. Undertakings closed w.e.f 27-4-1971
3	Dasara Exhibition Committee, Mysuru	1980-81	-	Proforma Accounts due from 1981-82 to 1995-96
4	Bangalore Dairy, Bengaluru	1973-74	-	Proforma Accounts for the period from 1-4-75 to 30-11-75 were furnished. The undertaking was transferred to Karnataka Dairy Development Corporation (KDDC) with effect from 1 st December 1975
5	Government Milk Supply Scheme, Hubballi-Dharwar	1980-81	-	Proforma Accounts due from 1981-82 to 1984-85 (up to 31-01-1985)
6	Government Milk Supply Scheme, Mysuru	1968-69	-	Proforma Accounts due from 1969-70 to 30-11-1975. Transferred to Karnataka Dairy Development Corporation w.e.f 01-12-1975
7	Government Milk Supply Scheme, Belagavi	1976-77	-	Proforma Accounts due from 1977-78 to 1984-85 (up to 31-1-1985).
8	Government Milk Supply Scheme, Kalaburagi	1982-83	-	Proforma Accounts due from 1983-84 to 1984-85 (up to 31-01-1985)
9	Government Milk Supply Scheme, Bhadravathi	1982-83	-	Proforma Accounts due from 1983-84 to 1984-85 (up to 14-02-1985).
10	Government Milk Supply Scheme, Mangaluru	1982-83	-	
11	Government Milk Supply Scheme, Kudige	1972-73	-	Proforma Accounts due from 1973-74 to 1974-75 (Up to 30-11-1975) Transferred to KDDC
12	Vaccine Institute, Belagavi	1992-93	-	Proforma Accounts due from 1993-94
13	Government Silk Filature, Kollegal	2015-16	1.69	Information not available

Sl. No.	Undertakings	Accounts Finalized up to	Investment as per the last Accounts Finalized	Remarks
14	Government Silk Filature, Mambally	2015-16	2.38	Information not available
15	Government Silk Twisting and Weaving Factory, Mudigundam	2015-16	1.81	Information not available
16	Government Silk Filature, Chamarajanagar	2015-16	1.68	Information not available
17	Government Silk Filature, Santhemarahalli	2016-17	1.24	Information not available
18	Government Central Workshop, Madikeri	2008-09	0.07	Proforma Accounts due from 2009-10 to the date of closure (July 2019)
19	Karnataka Government Insurance Department, Bengaluru	-	No Capital Account	Information not available

Source: Finance Accounts

Appendix 3.5
Department-wise details of non-submission of stores and stock accounts
(Reference: Paragraph 3.5; Page 87)

Sl. No.	Department	Office responsible for furnishing accounts	Period for which accounts are due
Annual Accounts			
1	Printing and Stationery	Director of Printing and Stationery	2017-18 & 2018-19
2	Information and Publicity	Director of Information and Publicity	2016-17 to 2018-19
3	Home Department	Director, General and Inspector General of Police	2018-19
4		Director, General and Inspector General of Prisons	2018-19
5	Health Department	Director, Health and Family Welfare Services	2008-09 to 2018-19
6		Karnataka State Drugs Logistics and Warehousing Society (Govt. Medical Stores)	2014-15 to 2018-19
7		Indian System of Medicine and Homeopathy	2011-12 to 2018-19
8		Director of Medical Education	2008-09 to 2018-19
9	Commerce and Industries	Director	March 2014 to March 2019
10	Forest	CCF (Research), Bengaluru	March 2018 & March 2019
11		CCF, WP, Bengaluru	March 2018 & March 2019
12		CCF (Evaluation), Bengaluru	March 2018 & March 2019
13		CCF, Mysuru Circle, Mysuru	March 2018 & March 2019
14		CCF (FDPT), Mysuru	March 2018 & March 2019
15		CCF, Madikeri	March 2018 & March 2019
16		CF, Shivamogga	March 2018 & March 2019
17		CF, WP & FS, Shivamogga	March 2018 & March 2019
18		CF, Chickmagaluru	March 2018 & March 2019
19		CF, WP&FS, Chickmagaluru	March 2018 & March 2019
20		CF, Bengaluru	March 2018 & March 2019
21		CF, WP&FS, Mysuru	March 2018 & March 2019
22		CF & Director, Rajiv Gandhi NP Hunsuru	March 2018 & March 2019
23		CF, Mangaluru	March 2018 & March 2019
24		CF, Research Madikeri	March 2018 & March 2019
25		CF, Chamarajanagar	March 2018 & March 2019

Sl. No.	Department	Office responsible for furnishing accounts	Period for which accounts are due
26		CF & Director, BRT Tiger Reserve, Chamarajanagar	March 2018 & March 2019
27		CF, Hassan	March 2018 & March 2019
28		CCF, Training Gungargatti	March 2018 & March 2019
29		CF & DIR, DATR Dandeli	March 2018 & March 2019
30		CF, Belgaum	March 2018 & March 2019
31		CF, Bellary	March 2018 & March 2019
32		CF, Dharwar	March 2018 & March 2019
33		CF, Kalaburgi	March 2018 & March 2019
34		CF, Research, Bellary	March 2018 & March 2019
35		CF, Research, Dharwar	March 2018 & March 2019
36		CF, Sirsi	March 2018 & March 2019
37		CF, WP&FS, Belgaum	March 2018 & March 2019
38		CF, WP&FS, Bellary	March 2018 & March 2019
39		CF, WP&FS, Dharwar	March 2018 & March 2019
Half Yearly Accounts			
1	Public Works, Port & Inland Water Transport Department	CE, C&B (North), Dharwar	September 2017 to March 2019
2		EE, PWP & IWTD QA Dv Kalaburgi	September 2017 to March 2019
3		EE, KSHIP, Belgaum	September 2017 to March 2019
4		EE, NH Dn., Hubli	March 2014 to March 2019
5		EE, NH Dn., Karwar	March 2014 to March 2019
6		EE, NH Dn., Vijayapura	September 2015 to March 2019
7		EE, NH Kalaburgi	September 2017 to March 2019
8		EE, Ports Dn., Karwar	September 2017 to March 2019
9		EE, PWP&IWTD, Bagalkot	March 2015 to March 2019
10		EE, PWP&IWTD, Belgaum	March 2017 to March 2019
11		EE, PWP&IWTD, Bellary	March 2015 to March 2019
12		EE, PWP&IWTD, Bidar	March 2015 to March 2019
13		EE, PWP&IWTD, Vijayapura	March 2015 to March 2019
14		EE, PWP&IWTD, Chikkodi	March 2015 to March 2019
15		EE, PWP&IWTD, Dharwar	March 2015 to March 2019
16		EE, PWP&IWTD, Gadag	March 2015 to March 2019
17		EE, PWP&IWTD, Kalaburgi	September 2017 to March 2019
18		EE, PWP & IWTD, Haveri	March 2015 to March 2019
19		EE, PWP&IWTD, Karwar	March 2015 to March 2019

Sl. No.	Department	Office responsible for furnishing accounts	Period for which accounts are due
20		EE, PWP&IWTD, Koppal	March 2015 to March 2019
21		EE, PWP&IWTD QC Dn., Dharwar	September 2017 to March 2019
22		EE, PWP&IWTD QC Dn., Kalaburgi	March 2014 to March 2019
23		EE, PWP&IWTD, Raichur	September 2015 to March 2019
24		EE, PWP&IWTD, Sedam	September 2017 to March 2019
25		EE, PWP&IWTD, Sirsi	March 2014 to March 2019
26		EE, PWP&IWTD, Yadgir	March 2015 to March 2019
27		SE, NH Circle, Dharwar	March 2014 to March 2019
28		SE, PW Circle, Belgaum	September 2017 to March 2019
29		SE, PW Circle, Bellary	September 2017 to March 2019
30		SE, PW Circle, Dharwar	September 2017 to, March 2019
31		SE, PW Circle, Kalaburagi	September 2017 to March 2019
32		SE, QA Circle, Dharwar	September 2017 to March 2019
33		SLAO, NH, Dharwar	September 2017 to March 2019
34		CE, C&B (South), Bengaluru	September 2017 to March 2019
35		EE, PWP&IWTD, Bengaluru	March 2017 to March 2019
36		SE, PW Circle, Shivamogga	September 2017 to March 2019
37		EE, PWP&IWTD, Shivamogga	March 2017 to March 2019
38		EE PWP&IWTD, Chitradurga	March 2017 to March 2019
39		EE, PWP&IWTD, Davanagere	March 2014 to March 2019
40		EE, PWP&IWTD Spl Dn., Shivamogga	March 2015 to March 2019
41		SE, PW Building Circle, Bengaluru	September 2017 to March 2019
42		EE, No1, Building Division, Bengaluru	March 2017 to March 2019
43		EE, No2, building division, Bengaluru	September 2017 to March 2019
44		EE, ESI Bldg Dn, Bengaluru	March 2017 to March 2019

Sl. No.	Department	Office responsible for furnishing accounts	Period for which accounts are due
45		EE, PWP&IWTD Electrical Dn, Bengaluru	September 2016 to March 2019
46		EE, PWP&IWTD QC Dn., Bengaluru	September 2017 to March 2019
47		EE, Chief Architect Bengaluru	September 2017 to March 2019
48		EE, PWD QA, PWD, Hassan	March 2015 to March 2019
49		CE, PWD QA Dn, Bengaluru	September 2017 to March 2019
50		SE, PWD QA Circle, Bengaluru	September 2017 to March 2019
51		EE, PWP&IWTD, Ramanagara	March 2015 to March 2019
52		EE, PWP&IWTD, Kolar	March 2015 to March 2019
53		SE, PWD Circle, Bengaluru	September 2017 to March 2019
54		PD PMU, SCP&MIP, Mangaluru	September 2017 to March 2019
55		Secretary, PWD, Bengaluru	September 2017 to March 2019
56		EE, PWP&IWTD, Chickballapur	3/2019/202019
57		EE, PWP&IWTD, Tumkuru	September 2017 to March 2019
58		EE, PWP&IWTD, Madhugiri	September 2017 to March 2019
59		SE, PW Circle, Mysuru	September 2017 to March 2019
60		EE, PWP&IWTD, Mysuru	March 2014 to March 2019
61		EE, PWP&IWTD, Mandya	September 2018 to March 2019
62		EE, PWP&IWTD, Chamarajanagar	March 2017 to March 2019
63		EE, PWP&IWTD, Hunsuru	September 2018 to March 2019
64		SE, PW Circle, Mangaluru	September 2017 to March 2019
65		EE, PWP&IWTD, Mangaluru	March 2014 to March 2019
66		EE, PWP&IWTD, Madikeri	September 2014 to March 2019
67		EE, PWP&IWTD, Udupi	September 2013 to March 2019
68		EE, Ports & Fisheries Dn., Udupi	September 2017 to March 2019

Sl. No.	Department	Office responsible for furnishing accounts	Period for which accounts are due	
69		EE, PWP&IWTD, Hassan	September 2018 to March 2019	
70		EE, PWP&IWTD, Chickmagaluru	September 2017 to March 2019	
71		PD, PIU KSHIP, Bengaluru	September 2017 to March 2019	
72		EE, KSHIP, Tumkuru	September 2017 to March 2019	
73		EE, KSHIP, Shivamogga	September 2017 to March 2019	
74		EE, NH Dn., Mangaluru	March 2016 to March 2019	
75		CE, NH, Bengaluru	September 2017 to March 2019	
76		SE, NH Circle, Bengaluru	September 2017 to March 2019	
77		EE, NH DN, Bengaluru	March 2016 to March 2019	
78		EE, NH Dn., Tumkuru	September 2017 to March 2019	
79		EE, NH Dn., Chitradurga	September 2016 to March 2019	
80		EE, SLAO NH, Bengaluru	September 2016 to March 2019	
81		EE, CPO,PIU,SHDP, Bengaluru	September 2017 to March 2019	
82		EE, PPP NH Cell Mysuru	September 2017 to March 2019	
83		Water Resources Department	EE, W&M Dn., Hunsagi	September 2017 to March 2019
84			SE, CMO Circle, Dharwar	March 2014 to March 2019
85			EE, No. 2 Gauging Dn., Bagalkot	September 2017 to March 2019
86			EE, No. 4 I&I Dn., Dharwar	September 2017 to March 2019
87			EE, No. 3 I&I Dn., Kalaburagi	March 2014 to March 2019
88			SLAO, KP Bidar	September 2017 to March 2019
89	CE, WRDO, Bengaluru		September 2017 to March 2019	
90	CE, Hydrology & CMO, Bengaluru		September 2017 to March 2019	
91	SE, M&E, Bengaluru		September 2017 to March 2019	

Sl. No.	Department	Office responsible for furnishing accounts	Period for which accounts are due
92		EE, NO. W&M Gorur	September 2017 to March 2019
93		SE, I&I Circle, Mysuru	September 2017 to March 2019
94		EE, No1, Gauging Dn, Hassan	September 2018 to March 2019
95		EE, No.1 I&I Dn., Mysuru	September 2017 to March 2019
96		Director, KERS, KR Sagar	September 2017 to March 2019
97		Principal of Engg. Staff College, Sagar	September 2017 to March 2019
98		CRO, CE, KR Sagar	September 2017 to March 2019
99		CRO, Hydralucis No.1, KR Sagar	September 2017 to March 2019
100		CRO, TSD, KR Sagar	September 2017 to March 2019
101		Minor Irrigation	CE, MI (North), Vijayapura
102	CE, MI (South), Bengaluru		September 2017 to March 2019
103	EE, MI Dn., Bengaluru		September 2017 to March 2019
104	EE, MI Dn., Belgaum		March 2014 to March 2019
105	EE, MI Dn., Bellary		March 2018 to March 2019
106	EE, MI Dn., Bidar		March 2014 to March 2019
107	EE, MI Dn., Vijayapura		September 2017 to March 2019
108	EE, MI Dn., Chickballapura		September 2017 to March 2019
109	EE, MI Dn., Chitradurga		September 2017 to March 2019
110	EE, MI Dn., Dharwar		March 2014 to March 2019
111	EE, MI Dn., Kalaburagi		September 2017 to March 2019
112	EE, MI Dn., Hassan		September 2017 to March 2019
113	EE, MI Dn., Kolar		September 2017 to March 2019
114	EE, MI Dn., Kustagi		March 2014 to March 2019
115	EE, MI Dn., Mangaluru		September 2018 to March 2019
116	EE, MI Dn., Mysuru		March 2015 to March 2019

Sl. No.	Department	Office responsible for furnishing accounts	Period for which accounts are due
117		EE, MI Dn., Shivamogga	March 2015 to March 2019
118		EE, MI Dn., Tumakuru	September 2017 to March 2019
119		EE, MI Dn., (Haliyal)	March 2014 to March 2019
120		EE, MI QC Dn., Bengaluru	September 2017 to March 2019
121		EE, MI QC Dn., Dharwar	March 2014 to March 2019
122		SE, MI Circle, Bengaluru	March 2014 to March 2019
123		SE, MI Circle, Belgaum	March 2014 to March 2019
124		SE, MI Circle, Kalaburagi	March 2014 to March 2019
125		SE, MI Circle, Mysuru	March 2014 to March 2019

Appendix 3.6

Balances remaining under In-operative PD Accounts

(Reference: Paragraph 3.7.2; Page 90)

(Amount in ₹)

Sl. No.	P.D. Account Nomenclature	Balance as per the Books of PAG(A&E)	Remarks
Credit Balances			
1	Religious Endowment Deposits	1,29,11,689.10	1994-95 onwards
2	Cash Order Deposits	10,228.81	Prior to 2000
3	Sugar Surcharge	7,14,048.55	Prior to 1993-94
4	PD Account of PWD Officer	10,01,430.00	Information not available
5	Special DC, DRDS Mandya	4,49,156.07	1994-95 onwards
6	Industries and Commerce	40,66,006.37	1995-96 onwards
7	PD Account of Deputy Commissioner, Dharwar	5,95,047.31	Information not available
8	Ram Kumar Jalal Memorial Fund	195.00	1994-95 onwards
9	Ration Shop Deposit	49,936.00	1994-95 onwards
10	ARCS, Shivamogga	10,000.00	Prior to 2000
11	Special Land Acquisition Officer, SCR Project	2,76,96,190.00	Information not available
Total		4,75,03,927.21	
Debit Balances			
1	Harijan Development Welfare Fund	5,18,350.71	Information not available
2	PD, Maharaja College of Education	9,052.00	2008-09 onwards
3	Chief Minister's Drought Relief Fund	82,45,390.20	Prior to 2000
4	Asha Kiran	26,350.00	1994-95 onwards
5	Deposits of Private Estate under Commercial Management	75.00	Prior to 2000
6	Gram Panchayat Deposits	34,00,890.55	1994-95 onwards
7	Joint Labour Commissioner, Mysuru	26,059.44	Prior to 2000
8	Deposits of District Consumer Forum	1,24,360.00	Information not available
Total		1,23,50,527.90	
Nil Closing Balance			
1	Deputy Registrar, Bidar	0	Prior to 2000
2	ARCS, Vijayapura	0	Prior to 2000

Source: Office of the Pr. AG(A&E)