

APPENDICES

Appendix 1.1

Part A : Structure and form of Government Accounts

(Reference: Paragraph 1.1, Page 2)

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

Part I: Consolidated Fund

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 All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the State Legislature.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

Part II : Contingency Fund

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

Part III : Public Account:

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

II. Form of Annual Accounts:

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

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

(Reference: Paragraph 1.4, Page 5)

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

Appendix 1.2

Utilisation Certificates outstanding as on 31 March 2004

(Reference: Paragraph 1.7.1, Page 15)

(Amount: Rupees in lakh)

Sl. No.	Department	Year of Payment of grant	Total grants paid		Utilisation Certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
I	EDUCATION							
	2203-Technical Education	1992-93	11	6.60	-	-	11	6.60
	<i>Total</i>		<i>11</i>	<i>6.60</i>	<i>-</i>	<i>-</i>	<i>11</i>	<i>6.60</i>
II	INFORMATION, TOURISM AND YOUTH SERVICES							
1	2204-Sports and Youth Services	1989-90	15	9.10	3	3.17	12	5.93
		1990-91	01	0.10	-	-	1	0.10
		1996-97	04	1580.40	4	1580.40	-	-
		1997-98	06	2064.77	6	2064.77	-	-
		1998-99	08	184.75	6	90.00	2	94.75
	<i>Total</i>		<i>34</i>	<i>3839.12</i>	<i>19</i>	<i>3738.34</i>	<i>15</i>	<i>100.78</i>
2	2220 – Information & Publicity	1999-00	4	44.50	-	-	4	44.50
		2000-01	11	50.00	-	-	11	50.00
		2001-02	11	40.00	7	23.00	4	17.00
		2002-03	4	18.50	-	-	4	18.50
	<i>Total</i>		<i>30</i>	<i>153.00</i>	<i>7</i>	<i>23.00</i>	<i>23</i>	<i>130.00</i>
III	KANNADA AND CULTURE							
1	2205- Art & Culture	1986-87	3	5.30	-	-	3	5.30
		1987-88	5	5.01	-	-	5	5.01
		1988-89	23	19.48	-	-	23	19.48
		1990-91	21	63.70	-	-	21	63.70
		1991-92	3	2.25	-	-	3	2.25
		1993-94	26	52.98	1	0.50	25	52.48
		1999-00	9	159.65	-	-	9	159.65
		2000-01	4	2.07	-	-	4	2.07
		2001-02	4	46.65	4	46.65	-	-
	<i>Total</i>		<i>98</i>	<i>357.09</i>	<i>5</i>	<i>47.15</i>	<i>93</i>	<i>309.94</i>

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2	2235 – Social Security & Welfare	1986-87	1	1.27	-	-	1	1.27
		1992-93	1	0.31	-	-	1	0.31
		1993-94	4	1.61	-	-	4	1.61
		1994-95	2	0.19	-	-	2	0.19
	<i>Total</i>		8	3.38	-	-	8	3.38
IV	HEALTH AND FAMILY WELFARE							
	2210-Medical & Public Health	1999-00	7	674.57	7	674.57	-	-
		2000-01	19	711.98	16	657.37	3	54.61
		2001-02	10	81.01	-	-	10	81.01
	<i>Total</i>		36	1467.56	23	1331.94	13	135.62
V	URBAN DEVELOPMENT							
	2217- Urban Development	1993-94	6	271.52	-	-	6	271.52
		1994-95	1	25.00	1	25.00	-	-
		1997-98	19	1174.80	-	-	19	1174.80
		1998-99	4	254.50	-	-	4	254.50
		1999-00	9	175.63	-	-	9	175.63
		2001-02	16	1043.84	-	-	16	1043.84
		2002-03	14	2439.50	-	-	14	2439.50
	<i>Total</i>		69	5384.79	1	25.00	68	5359.79
VI	CO-OPERATION							
1	2425 – Co-operation	1986-87	1	1.96	-	-	1	1.96
		1988-89	21	4043.52	-	-	21	4043.52
		1989-90	20	3551.68	-	-	20	3551.68
	<i>Total</i>		42	7597.16	-	-	42	7597.16
2	3475-Other General Economic Services	1997-98	1	979.13	-	-	1	979.13
		1998-99	2	371.34	-	-	2	371.34
		2001-02	5	120.41	-	-	5	120.41
		2002-03	11	243.40	-	-	11	243.40
	<i>Total</i>		19	1714.28	-	-	19	1714.28
VII	AGRICULTURE AND HORTICULTURE							
	2515- Other Rural Development Programme	1990-91	6	156.58	-	-	6	156.58

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1991-92	39	1233.84	-	-	39	1233.84
		1992-93	6	96.22	-	-	6	96.22
		1993-94	33	1419.37	-	-	33	1419.37
		1994-95	61	2327.86	-	-	61	2327.86
		2001-02	73	7532.50	-	-	73	7532.50
		2002-03	28	3879.37	-	-	28	3879.37
	Total		246	16645.74	-	-	246	16645.74
VIII	PLANNING, STATISTICS, SCIENCE AND TECHNOLOGY							
	3425-Other Scientific Research	1986-87	1	2.05	1	2.05	-	-
		1990-91	7	4.80	7	4.80	-	-
		1993-94	2	2.88	2	2.88	-	-
		1994-95	4	36.85	4	36.85	-	-
		1996-97	35	142.75	35	142.75	-	-
		1997-98	38	211.70	38	211.70	-	-
		1998-99	8	62.00	8	62.00	-	-
		1999-00	20	109.47	17	71.47	3	38.00
		2001-02	18	149.00	10	114.00	8	35.00
		2002-03	16	72.00	-	-	16	72.00
	Total		149	793.50	122	648.50	27	145.00
	Grand Total		742	37962.22	177	5813.93	565	32148.29

Appendix 1.3

Submission of accounts by Autonomous Bodies

(Reference: Paragraph 1.7.1, Page 16)

Sl. No	Body/Authority	Section under DPC Act	Period of entrustment	Date of entrustment	Years for which accounts due	Year up to which accounts received	Year up to which Audit Report issued
1.	Bangalore Water Supply and Sewerage Board, Bangalore	19(3)	1999-2000 to 2003-04	14.9.2001	2003-04	2003-04	2003-04
2.	Karnataka State Khadi and Village Industries Board, Bangalore	19 (3)	2002-03 to 2006-07	28.11.2002	2003-04	2003-04	2003-04
3.	Bangalore Development Authority, Bangalore	19(3)	2003-04	30-7-2004	2003-04	2003-04	2003-04
4.	Karnataka Urban Water Supply and Drainage Board, Bangalore	19(3)	2002-03 to 2003-04	27.4.2002	2003-04	2003-04	2003-04
5.	Karnataka Industrial Areas Development Board, Bangalore	19(3)	2003-04	16-4-2004	2003-04	2003-04	2002-03
6.	Karnataka State Legal Service Authority	19(2)	KSLS Act, 1987 amended in 1994	-	2003-04	2003-04	2002-03
7.	Karnataka Slum Clearance Board, Bangalore	19(3)	2002-03 to 2006-07	2.9.2003	2003-04	2003-04	2002-03
8.	Karnataka Housing Board, Bangalore	19(3)	2001-02 to 2005-06	29.7.2003	2003-04	2003-04	2002-03

Appendix 1.4
Non-receipt of accounts of Local Bodies/Authorities
(Reference: Paragraph 1.7.1 , Page 16)

Sl. No.	Department	Periods for which accounts not furnished	Number of accounts due
1.	Co-operation	1980-81 to 1982-83 and 1993-94 to 2002-03	192
2.	Commerce and Industries	2000-01 to 2002-03	03
3.	Education	1992-93 to 2002-03	208
4.	Forest, Environment and Ecology	2001-02 to 2002-03	02
5.	Health & Family Welfare Services	1998-99 to 2002-03	19
6.	Labour	1999-2000 to 2002-03	04
7.	Law	2001-02 and 2002-03	02
8.	Planning	2000-01 to 2002-03	08
9.	Public works and CADA	1999-2000 to 2002-03	07
11.	Revenue	2001-02 to 2002-03	02
12.	Rural Development and Panchayati Raj	2000-01 to 2002-03	03
13.	Science and Technology (State)	2000-01 to 2002-03	04
14.	Urban Development	1994-95 to 2002-03	50
15	Youth Services and Sports	1999-2000 to 2002-03	05
	Total		509

Appendix 1.5

Department-wise details of cases of misappropriations/defalcations

(Reference: Para 1.7.2, Page 16)

(Rupees in lakh)

Sl. No.	Department	No. of cases	Amount
1	Horticulture	8	41.25
2	Animal Husbandry and Veterinary Services	2	1.20
3	Commerce and Industries	6	19.69
4	Labour	7	13.92
5	Law and Parliamentary Affairs	9	3.49
6	Education	7	2.70
7	Finance	5	6.28
8	Forest, Environment and Ecology	11	265.74
9	Health and Family Welfare	19	15.28
10	Home	4	86.55
11	Information, Tourism and Youth Services	15	32.19
12	Planning	1	1.55
13	Public Works	25	212.32
14	Water Resources	72	256.13
15	Revenue	13	10.98
16	Rural Development and Panchayat Raj	9	0.37
17	Social Welfare	4	3.37
18	Women and Child Development	3	0.88
	Total	220	973.89