

Appendix 2.1

Savings due to non-release of funds

(Reference: Paragraph 2.3.1, Page 35)

(Rupees in crore)

Sl. No.	Grant	Head of account	Savings
1	Grant No.2 - Animal Husbandry & Fisheries	2403-00-101-0-17 C.S.S of setting up of State Veterinary Council	0.28
2	-do-	2403-00-102-2-28 C.S.S for Foot and Mouth Disease Control Programme 221 M&S	1.20
3	-do-	2403-00-104-0-02 Karnataka Sheep and Sheep Product Development Board –Grant-in-Aid	1.30
4	-do-	2403-00-107-0-05 C.S.S of Establishment of Fodder Bank	0.56
5	-do-	2403-00-800-19 Enrichment of Straws and Cellulose waste	0.29
6	Grant No.8 - Forest, Ecology and Environment	3435-03-003-0-13 Lake Conservation Programme	8.75
7	Grant No.9 - Co-operation	2425-00-107-2 General	40.30
		(a)2425-00-107-2-36 Waiver of interest on Co-operative Short term Loan for Rabi 2002-Subsidies	
		(b)2425-00-107-2-37 Interest concession on Long Term Current Loans - Subsidies	33.00
		(c)2425-00-107-2-38 Waiver of interest on Long Term Current Loans of Horticultural Crops-subsidies	20.00
		(d)2425-00-107-2-39 Revival of KCC Bank, Dharwad-Subsidies	25.00
8	Grant No.14 - Revenue	2250-00-800-1 Muzarai Department	8.70
9	Grant No.22 - Health and Family Welfare	2210-03-110-06 - RIDF Works	10.00
10	Grant No.26 - Planning, Statistics, Science and Technology	3541-800-02- Centre for Public policy at Indian Institute of Management, Bangalore	1.96
	Total		151.34

Appendix 2.2
Excess requiring regularisation
(Reference: Paragraph 2.3.2, Page 36)

(Rupees in crore)

Year	Number of grants/ Appropriation	Grant/Appropriation numbers	Amount of excess required to be regularised as commented in the Appropriation Accounts/Audit Reports	Actual excess	Remarks
1989-90	12/5	7,8,10,24,27,46,47,49,53,20,35,56,23, 45, 12, Interest payments	25.89	25.89	
1990-91	13/4	6,7,10,13,20,32,45,46,47,52,27,33,35, 47,4	35.73	35.68	Excess reduced on account of reconciliation of expenditure
1991-92	13/3	7,11, 14,22,23,36,45,46,47,51,57,27, 24, 41, 43	58.99	58.47	-do-
1992-93	12/3	6,9,27,32,34,41,43,44,45,46,50,52,25, 33, 34,48	107.47	107.47	
1993-94	7/3	22,36,46,49,54,13,29,49,24,43, Internal debt, Loans and advances from Central Government and Inter State Settlements	57.47	57.47	
1994-95	4/6	21,35,3,48,15,24,46,47,55	8.35	7.95	Due to erroneous budget provision
1995-96	9/2	2,33,39,43,45,49,1,46,52,21,44	27.79	27.79	
1996-97	9/3	2, 16, 33, 43, 49, 51, 8, 24, 25, 45, 1, 21, 43, 44	104.40	104.40	
1997-98	11	12,33,37,39,43,49,51,24,27,32,55	84.01	84.01	
1998-99	12	9,17,33,37,39,40,4,25,46,43,52	35.86	34.74	Excess reduced on account of reconciliation of expenditure
1999-00	11/2	10, 16, 19, 33, 34, 39, 48, 49, 65, 66, 8, 43.	333.22	333.22	
2000-01	11	5, 15, 24, 35, 38, 49, 7, 10, 42, 30, 44	114.46	114.46	
2001-02	10	5, 10, 13, 15, 24, 30, 35, 42, 44, 50	112.64	112.64	
2002-03	3/5	53,13,60,15,30,44,55,44	1090.49	1090.49	
Total			2196.77	2194.68	

Appendix 2.3

Cases where supplementary provisions proved unnecessary

(Reference: Paragraph 2.3.4, Page 37)

(Rupees in crore)

Sl. No.	Grant No. & Section	No. of Detailed Heads	Amount of Grant/Appropriation			
			Original	Supplementary	Expenditure	Savings
1	1 (Revenue-Voted)	1	1.25	1.00	0.32	1.93
2	3 (Revenue –Voted)	1	17.45	260.81	--	278.26
3	4 (Revenue –Voted)	1	0.50	15.00	0.36	15.14
4	5 (Revenue –Voted)	1	75.00	5.65	60.21	20.44
5	8 (Revenue –Voted)	1	2.00	1.00	1.77	1.23
6	10 (Revenue –Voted)	2	79.49	4.81	62.79	21.51
7	14 (Revenue –Voted)	1	--	5.00	--	5.00
8	17 (Revenue –Voted)	1	3.81	0.45	3.59	0.67
9	18 (Revenue –Voted)	2	37.70	1.60	11.39	27.91
10	19 (Revenue –Voted)	1	40.00	1.74	31.70	10.04
11	20 (Revenue –Voted)	1	2.85	0.54	2.64	0.75
12	24 (Revenue – Voted)	1	--	5.00	--	5.00
13	29 (Revenue – Charged)	1	1.65	1.38	1.42	1.61
	Total	15	261.70	303.98	176.19	389.49

Appendix 2.4

Cases where supplementary provisions proved insufficient

(Reference: Paragraph 2.3.4, Page 37)

(Rupees in crore)

Sl. No.	Grant No. & Section	No. of Detailed Heads involved	Amount of Grant/Appropriation			
			Original	Supplementary	Expenditure	Excess uncovered
1	1 (Revenue – Voted)	2	1.25	0.17	2.17	0.75
2	4 (Revenue – Voted)	1	0.10	0.25	0.49	0.14
3	5 (Revenue – Voted)	1	0.60	9.18	12.47	2.69
4	7 (Revenue – Voted)	1	2.10	1.00	4.51	1.41
5	12 (Revenue – Voted)	1	0.12	0.15	0.67	0.40
6	14 (Revenue – Voted)	1	21.58	18.48	98.65	58.59
7	15 (Revenue – Voted)	1	1.50	0.75	2.45	0.20
8	20 (Capital - Voted)	2	16.01	25.24	60.19	18.94
9	21 (Capital – Voted)	2	0.96	2.62	7.98	4.40
10	29 (Capital - Charged)	2	1188.68	4431.67	6835.30	1214.95
	Total	14	1232.90	4489.51	7024.88	1302.47

Appendix 2.5

Cases where supplementary provisions proved excessive

(Reference: Paragraph 2.3.4, Page 37)

(Rupees in crore)

Sl. No.	Grant No. & Section	No. of Detailed Heads involved	Amount of Grant/Appropriation			
			Original	Supplementary	Expenditure	Savings
1	3 (Revenue-Voted)	2	22.52	1326.87	1100.59	248.80
2	4 (Revenue-Voted)	1	1.00	9.00	5.61	4.39
3	5 (Revenue-Voted)	1	0.03	0.54	0.07	0.50
4	7 (Revenue-Voted)	2	68.98	1.99	46.86	24.11
5	9 (Revenue-Voted)	1	--	82.00	45.00	37.00
6	10 (Revenue-Voted)	1	120.29	0.79	77.69	43.39
7	12 (Revenue-Voted)	1	--	2.00	0.50	1.50
8	13 (Revenue-Voted)	1	128.00	31.70	142.74	16.96
9	17 (Revenue-Voted)	1	12.00	9.50	19.01	2.49
10	20 (Capital-Voted)	1	65.57	23.26	76.89	11.94
11	21 (Capital-Voted)	2	0.58	0.58	0.55	0.61
12	22 (Revenue-Voted)	1	4.11	5.50	4.92	4.69
13	24 (Revenue-Voted)	3	--	265.42	87.07	178.35
14	29 (Revenue-Voted)	1	--	29.19	24.14	5.05
	Total	19	423.08	1788.34	1631.64	579.78

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

(Rupees in crore)

Sl. No.	Head of Account	Provision (Original plus Supplementary)	Re-appropriation	Final Grant	Actual Expenditure	Excess (+)/ Savings (-)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	2702 Minor Irrigation 80 General 800 Other Expenditure 01 Survey Works – Minor Irrigation, Bangalore	0.04	(+)0.19	0.23	2.04	(+)1.81
2	2401 Crop Husbandry 109 Extension and Farmers Training 22 District Agriculture Training Centre - Salaries	2.16	(+)0.64	2.80	3.89	(+)1.09
3	2055 Police 109 District Police 4 Police Radio Grid - General Expenses	0.80	(+)0.27	1.07	1.79	(+)0.72
4	4701 Capital outlay on Minor and Medium Irrigation 01 Minor Irrigation – Commercial 401 Karanja Project 1 Direction and Administration 01 Project Establishment - Salaries	5.55	(+)0.23	5.78	6.21	(+)0.43
5	2055 Police 108 State Head Quarters Police 10 Improvement of Traffic in Bangalore City - Other expenses	6.00	(+)0.94	6.94	1.38	(-)5.56
6	2210 Medical and Public Health 01 Urban Health Services – Allopathy 001 Direction and Administration 01 Directorate of Health and Family Welfare Services (Medical Branch) - Subsidiary expenses	2.39	(+)1.08	3.47	-	(-)3.47
7	4701 Capital Outlay on Major and Medium Irrigation 03 Medium Irrigation 337 Hirehalla Tank – AIBP 4 Other expenditure 01 Research - Capital expenses	1.23	(+)1.42	2.65	0.44	(-)2.21
8	2055 Police 800 Other expenditure 03 VVIP Security - Maintenance	2.23	(+)0.32	2.55	1.20	(-)1.35

(1)	(2)	(3)	(4)	(5)	(6)	(7)
9	2210 Medical and Public Health 05 Medical Education Training and Research 105 Allopathy 1 Education including Education in Pharmacy 33 Medical Colleges - Scholarships and Incentives	2.10	(+)2.11	4.21	2.88	(-)1.33
10	2406 Forestry and Wild Life 02 Environmental Forestry and Wild Life 110 Wild Life Preservation 47 Development of Wild Life Sanctuaries and National Parks – CSS - Major works	6.12	(+)2.05	8.17	7.87	(-)0.30
11	4701 Capital outlay on Minor and Medium Irrigation 01 Minor Irrigation – Commercial 401 Karanja Project 1 Direction and Administration 03 Central Mechanical Organisation - Salaries	0.41	(+)0.21	0.62	0.35	(-)0.27
12	2210 Medical and Public Health 80 General 196 Assistance to Zilla Panchayats 01 Block Grants - Lumpsum – ZP	13.82	(-)2.00	11.82	3.69	(-)8.13
13	2406 Forestry and Wild Life 02 Environmental Forestry and Wild Life 110 Wild Life Preservation 40 India Eco-Development Project 139 Major Works	7.50	(-)2.08	5.42	1.73	(-)3.69
14	4701 Capital Outlay on Major and Medium Irrigation 03 Medium Irrigation 370 Basapur LIS (NABARD) 4 Other Expenditure 03 Canal and Branches - Major Works	2.00	(-)0.54	1.46	-	(-)1.46
15	2401 Crop Husbandry 001 Direction and Administration 1 Agriculture Department 01 Directorate of Agriculture	2.25	(-)0.47	1.78	0.33	(-)1.45
16	4701 Capital Outlay on Major and Medium Irrigation 03 Medium Irrigation 369 Itagi Sasalwad LIS (NABARD) - Major Works	3.00	(-)1.64	1.36	-	(-)1.36

(1)	(2)	(3)	(4)	(5)	(6)	(7)
17	2401 Crop Husbandry 001 Direction and Administration 2 Horticulture Department - Salaries	18.94	(-)0.18	18.76	18.44	(-)0.32
18	3054 Roads and Bridges 01 National Highways 001 Direction and Administration 1 Direction 01 Chief Engineer, National Highways	1.73	(-)0.09	1.64	5.32	(+)3.68
19	2055 Police 104 Special Police 01 Karnataka State Reserve Police and Karnataka Armed Reserve Police - Travel expenses	4.50	(-)0.20	4.30	4.97	(+)0.67
20	2702 Minor Irrigation 80 General 001 Direction and Administration 1 Chief Engineer, Minor Irrigation 01 Chief Engineer, Minor Irrigation (South) - Salaries	1.39	(-)0.22	1.17	1.81	(+)0.64
21	2401 Crop Husbandry 109 Extension and Farmers Training 21 Farmer's Contact Centres - Farm Clinic 71 Building expenses	1.15	(-)0.70	0.45	0.73	(+)0.28
22	2055 Police 101 Criminal Investigation and Vigilance 01 Criminal Investigation Department - Travel Expenses	0.40	(-)0.06	0.34	0.63	(+)0.29

Appendix 2.7
Cases where amount of anticipated savings were not surrendered
(Reference: Paragraph 2.3.6, Page 38)

(Rupees in crore)

Sl. No.	Grant number	Name of the Grant /Section	Amount of Savings	Amount actually surrendered	Amount not surrendered	Percentage
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	1	<i>Agriculture and Horticulture</i>				
		Revenue Voted	153.79	86.69	67.10	44
		Revenue Charged	0.23	0.05	0.18	78
		Capital Voted	0.25	-	0.25	100
2	2	<i>Animal Husbandry & Fisheries</i>				
		Revenue Voted	22.17	7.05	15.12	68
		Revenue Charged	0.05	0.03	0.02	40
3	3	<i>Finance</i>				
		Revenue Voted	890.95	20.45	870.50	98
		Revenue Charged	4.57	-	4.57	100
		Capital Voted	25.66	15.98	9.68	38
4	4	<i>Department of Personal and Administrative Reforms</i>				
		Revenue Voted	30.62	8.76	21.86	71
5	5	<i>Home and Transport</i>				
		Revenue Voted	133.37	19.46	113.91	85
		Capital Voted	0.10	-	0.10	100
6	6	<i>Infrastructure Development</i>				
		Revenue Voted	0.32	0.03	0.30	94
		Capital Voted	117.72	-	117.72	100
7	7	<i>Rural Development and Panchayat Raj</i>				
		Revenue Voted	462.23	1.10	461.12	99.76
		Capital Voted	124.69	-	124.69	100
8	8	<i>Forest, Ecology and Environment</i>				
		Revenue Voted	100.92	86.60	14.32	14
9	9	<i>Co-operation</i>				
		Revenue Voted	170.72	128.18	42.54	25
		Capital Voted	8.67	2.87	5.80	67
10	10	<i>Social Welfare</i>				
		Revenue Voted	150.76	0.16	150.60	99.89
		Capital Voted	16.58	5.50	11.08	67
11	11	<i>Women and Child Development</i>				
		Revenue Voted	6.07	0.42	5.65	93
		Capital Voted	0.88	-	0.88	100
12	12	<i>Information, Tourism and Youth Services</i>				
		Revenue Voted	14.59	7.14	7.45	51
13	13	<i>Food and Civil Supplies</i>				
		Revenue Voted	12.72	9.18	3.54	28
14	14	<i>Revenue</i>				
		Revenue Charged	1.28	-	1.28	100
		Capital Voted	0.01	-	0.01	100
15	15	<i>Information Technology</i>				
		Revenue Voted	0.70	-	0.70	100
		Capital Voted	0.41	-	0.41	100

(1)	(2)	(3)	(4)	(5)	(6)	(7)
16	16	<i>Housing</i>				
		Capital Voted	3.05	-	3.05	100
17	17	<i>Education</i>				
		Revenue Voted	231.16	-	231.16	100
		Capital Voted	1.11	-	1.11	100
18	18	<i>Commerce and Industries</i>				
		Revenue Voted	67.27	3.05	64.23	95
		Capital Voted	51.34	-	51.34	100
19	19	<i>Urban Development</i>				
		Revenue Voted	283.47	0.11	283.35	99.96
		Capital Voted	69.36	-	69.36	100.00
20	20	<i>Public Works</i>				
		Revenue Voted	267.80	1.58	266.21	99
21	21	<i>Water Resources</i>				
		Revenue Voted	14.41	0.96	13.45	93
		Capital Voted	478.99	127.85	351.15	73
		Capital Charged	0.25	-	0.25	100
22	22	<i>Health and Family Welfare</i>				
		Revenue Voted	136.78	75.04	61.74	45
		Capital Voted	8.36	5.44	2.92	35
23	23	<i>Labour</i>				
		Revenue Voted	37.17	10.63	26.54	71
24	24	<i>Energy</i>				
		Revenue Voted	634.52	389.96	244.56	39
25	25	<i>Kannada and Culture</i>				
		Revenue Voted	5.14	4.52	0.62	12
26	26	<i>Planning, Statistics, Science and Technology</i>				
		Revenue Voted	6.40	3.92	2.48	39
27	27	<i>Law</i>				
		Revenue Charged	0.36	-	0.36	100
		Total	4747.97	1022.71	3725.26	

Appendix 2.8
Statement showing the errors in budgeting
(Reference: Paragraph 2.3.8, Page 38)

Sl. No.	Grant under which provision was made	Supplementary Provision Amount (Rupees in crore)	Grant under which provision was to be made
1	3 – Finance	0.23	Included in 3 Finance instead of in 4 DPAR & 6 Infrastructure Development
2	4 – Department of Personnel and Administrative Reforms	2.36	Supplementary estimate for Rs.236 lakh under 2070- Other Administrative Services- Purchase & Maintenance of Transport – Operation of Helicopter Services was included in this grant instead of under Grant No.20 – Public Works.
3	7 – Rural Development & Panchayat Raj	42.00	Original provision was made under Grant No.19 while Supplementary Provision was obtained under Grant No.7 RDPR.
4	11 – Women and Child Development	0.10	Supplementary Provision was provided under this grant instead of under Grant No. 20 - Public Works
5	11 – Women and Child Development	0.20	Supplementary Provision obtained in Grant No.11 instead of under Grant No.5
6	16 – Housing	3.00	Supplementary Provision provided under this head, instead of under Grant No.20 - Public Works
7	21 – Water Resources	0.003	Error in Budget under recovery side of 4701 Capital Outlay on Major & Medium Irrigation – Arithmetical Error
8	27 – Law	0.36	In the charged appropriation, Supplementary Provision was included in this grant under ‘Administration of Justice - High Court- Establishment Charges- Transport Expenses’ instead of under Grant No.4 - Department of Personnel and Administrative Reforms.
Total		48.25	

Appendix 2.9
Cases of defective re-appropriation orders
(Reference: Paragraph 2.4, Page 39)

Sl. No.	Number & Nomenclature of the Grant	Re-appropriation Order Number & Date	Total amount included in the Re-appropriation Order (Rs. in lakh)	Authority issuing the re-appropriation orders	Reasons for rejection
1	2	3	4	5	6
1	1-Agriculture & Horticulture	FD 1118/EXPIV/2003 dt:31.3.2004	247.00	Additional Chief Secretary & Principal Secretary to Government of Karnataka Agriculture & Horticulture Department	The re-appropriation order included an item of expenditure on 'New Service'
2	2-Animal Husbandry and Fisheries	AHF/12/FDP/2004/ (Division-2) dt:31.3.2004 (2405)	7.00	Secretary to Government of Karnataka Animal Husbandry and Fisheries Dept.	Statement not self balanced. Delegation of Powers for sanctioning the re-appropriation above Rs.five lakh
3	do	AHF/52/FDP/2004 dt:30.3.04	10.00	do	do
4	do	FD.268 Exp-4/2004 dt:31.3.2004	98.66	Secretary to Government of Karnataka FD (Exp-2&3)	Break up for the saving under different heads not furnished
5	3-Finance	FD 23 RLF 2004 dt:24.1.04	0.75	The Principal Secretary to Government, F.D (Admn) V.S Bangalore	Re-appropriation Statement not self balanced
6	do	FD 147 AKE 03 dt:27.1.04	40.65	do	Specific reason not communicated Re-appropriation Statement not signed in ink.
7	do	FD 77 EAA 2003 dt:25.3.04	50.00	The Principal Secretary to Government,F.D (Excise) V.S Bangalore	Statement enclosed are in contravention of the cuts imposed in the GO.No.FD 2 BEM 2003 dt:29.9.03
8	4-Department of Personnel & Administrative Reforms	No.DPAR/38/2003/ dt:28.1.04	5.00	Secretary to Government of Karnataka D.P.A.R	Concurrence from F.D required
9	4-Department of Personnel & Administrative Reforms	NO.DPAR/32/2003/4 dt:7.2.2004	6.00	Secretary to Government of Karnataka D.P.A.R	Concurrence from F.D required
10	do	No.DPAR 08/2004 dt:10.3.04	65.92	do	do
11	do	No.FD 16 CAM 2004 dt:4.2.04	5.00	do	Re-appropriation order required to be signed in ink and the statement not self balanced
12	7-Rural Development & Panchayat Raj	RD 34 RD 2003 dt:14.11.2003	96.87	Secretary to Government, RD & PR	Not self balanced
13	do	RD 2 2004 dt:19.3.04	1.21	do	No provision for re-appropriation
14	8-Forest, Ecology & Environment	APG 20 ENG 2003 dt:23.10.03	0.89	Secretary to Government, Forest, Ecology & Environment M.S. Building Bangalore	As per GO.No.FD 8 BRS 2003 dt:19.6.03 & Sanction not conveyed

1	2	3	4	5	6
15	do	FEE 135 ENV2003 dt:4.11.2003	100.00	do	GO.No.FD 8 BRS 2003 dt:19.6.03
16	8-Forest, Ecology & Environment	APG 85 ECD2003 dt:23.1.04	75.00	Secretary to Government, Forest, Ecology & Environment M.S. Building Bangalore	G.O.No.FD 8 BRS 2003 dt:19.6.03, as against the BP of Rs.50,00,000/- expenditure shown is Rs.50,00,000 and the amount available for re-appropriation is Rs.75,00,000
17	10-Social Welfare	SWD 56 2003 dt:9.1.04	10.00	Secretary to Government of Karnataka, Social Welfare Department	No Delegation of powers to sanction
18	11-women & Child Development	WCD/294/PHP/2003 dt:8.1.04	2.93	Secretary to Government of Karnataka, Women & Child Welfare Department	(1) providing funds under a new head of Account is not permissible (2) Increasing the Plan Expenditure
19	do	WCD/60/PHP/2004 dt:10.3.04	0.54	do	(1) Specific reasons not furnished (2) sanction order not signed in ink
20	do	WCD/490/PHP/03 dt:3.01.04	20.00	do	Sanctioning order & Re-appropriation order not signed in ink
21	do	WCD/274/PHP/2003 dt:9.9.03	40.00	do	Sanction of re-appropriation not been communicated
22	13-Food & Civil Supplies	FCS 161 2002 dt:10.10.03	5.25	Secretary to Government, Food & Civil Supplies, Consumer Affairs Department	(1) Not self balanced (2) Exceeded the delegation of powers (3) correct Object head not mentioned
23	do	FC 97 2002 dt:29.9.03	1.38	Desk Officer, Food & Civil Supplies and Consumer Affairs Department	(1) want of specific reasons (2) Expenditure incurred during 2002-03 cannot be regularised during current year
24	14-Revenue	G.O.No. RD 04 WHJ 2004 dt: 27.3.04	20.00	Under Secretary to Government, Revenue Department (Wakf & Haj) Bangalore	Re-appropriation Statement not tallied, exceeded the delegation powers for Re-appropriation
25	do	G.O.No. RD 20 WHJ 2004 dt: 11.3.04	7.00	do	do
26	do	G.O.No. RD 64 RME 2003 dt: 7.11.03	4.50	Under Secretary to Government, Revenue Department (KAT) Bangalore	For want of Re-appropriation Statement in KFC 22A duly signed in ink
27	15-Information Technology	No.FD 528/Exp-1/ 2004 dt:27.3.04	54.00	Secretary to Government of Karnataka, FD (Exp-1)	Coloums in the Statement does not agree (3,4 does not agree with 2&5)
28	17-Education	FD 2039 Exp-1/2003 Bangalore dt:5.12.03	0.44	Finance Department	(1) Want of Specific reason (2) Want of Sanction for Re-appropriation Statement
29	do	ED 403 TPE 2003 Bangalore dt:29.3.04	20.00	Education Department	(1) Re-appropriation statement not self balanced (2) Exceeded the delegation of powers
30	do	ED 402 TPE 2003 Bangalore dt:27.3.04	40.00	do	(1)Re-appropriation statement not self balanced (2) Exceeded the delegation of powers

1	2	3	4	5	6
31	18-Commerce & Industry	FD 1752 Exp-1/2003 dt:22.11.03	36.81	Secretary ,Government of Karnataka Finance Department (Exp-1)	Sanction for re-appropriation not communicated
32	20-Public Works	CA C5 2761-65 2003-04 dt:28.1.04	0.30	Chief Architect, PWD	As per circular No.FD 8/BRS/2003 dt:19.6.03
33	do	CA C53-325-29 2003-04 dt:31.3.04	0.25	do	Re-appropriation Statement not self balanced
34	do	PWD 13 FC 1 dt:31.3.04	10.50	Secretary to Government, PW (Finance Cell)	Saving already surrendered vide G.O.No.PW 13 FC-1 2004 dt:31.3.04
35	21-Water Resource	PWD 12 FC 3/04 dt:31.3.04	547.84	Under Secretary to Government of Karnataka, PWD, Finance Cell, Bangalore	(1) New Service Item included (2) Re-appropriation between Revenue & Capital
36	do	PWD 24 FC 1/04 dt:31.3.04	890.83	do	New Service Item included
37	22-Health and Family Welfare	No.HFW 1PTD 2004 dt:12.1.04 andNo.HFW 660 PIM 2003 dt:22.12.03	5.50 0.75	Secretary to Government of Karnataka, Health and Family Welfare Services	Rejected as per G.O.No.FD 8 BRS 2003 dt:19.6.03
38	do	No.HFW 149 04 dt:25.3.04	8.00	Secretary, Health and family Welfare Department	Re-appropriation Statement required in the prescribed form and not self balanced not signed in ink
39	25-Kannada & Culture	CKD 98 KCC 2003, Bangalore 31.10.03	5.00	Department of Kannada & Culture	(1) Want of Specific reason (2) Want of Sanction for Re-appropriation (3) sanction order not signed in ink (4) Re-appropriation order not accepted as per Circular No.FD 8/BRS/2003 dt:19.6.03
40	26-Planning, Statistics, Science & Technology	PDS 13/SMC 2004 Bangalore dt:24.3.04	10.00	Secretary to Government, Planning & Statistics Department	Concurrence from FD is required
41	do	ITDAct1/103/2003-04 dt:17.12.03	1.00	Director, Department of Information Technology & Bio technology	do
42	do	PDS 74/SMC 2003 Bangalore dt:1.10.03	3.50	Secretary to Government, Planning & Statistics Department	do
		Total	2556.27		

Appendix 2.10

Statement showing flow of expenditure during the four quarters of 2003-04

(Reference: Paragraph 2.5, Page 39)

(Rupees in crore)

Sl. No.	Head of Account	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	Total	March 2004	Percentage of expenditure in March 2004 to total expenditure of 2003-04
1	2015	3.47	3.13	4.58	13.79	24.97	9.47	37.9
2	2205	9.60	9.82	10.02	21.62	51.06	15.03	29.4
3	2225	50.34	81.01	72.33	202.53	406.21	104.87	25.8
4	2236	20.44	25.08	25.47	60.95	131.94	39.22	29.7
5	2245	106.00	36.03	52.44	169.16	363.63	104.32	28.7
6	2551	0.05	7.57	2.34	5.66	15.62	4.02	25.7
7	2705	1.88	5.22	7.82	11.55	26.47	6.66	25.2
8	3055	-	-	-	28.74	28.74	15.26	53.1
9	3425	0.06	0.15	0.31	0.95	1.47	0.40	27.2
10	3435	0.07	1.06	1.87	7.84	10.84	5.21	48.1
11	3452	2.67	4.21	2.86	8.31	18.05	5.02	27.8
12	4202	0.01	0.78	0.98	3.06	4.83	2.11	43.7
13	4210	4.30	7.49	0.58	12.89	25.26	12.41	49.1
14	4217	5.00	5.95	-	14.05	25.00	7.80	31.2
15	4852	-	-	-	1.85	1.85	1.85	100.0
16	6217	6.50	27.41	27.45	23.48	84.85	18.98	22.4
17	6235	-	-	0.62	2.29	2.91	1.65	56.7
18	6416	0.46	0.30	-	2.40	3.16	1.68	53.2
19	7610	0.09	0.22	0.35	0.93	1.59	0.61	38.4

Appendix 2.11
Cases of New Service/New Instrument of Service
(Reference: Paragraph 2.6, Page 39)

(Rupees in crore)

Sl. No.	Grant	Head of Account	Budget Provision	Expenditure	Excess
(1)	(2)	(3)	(4)	(5)	(6)
1	3 - Finance	2071- Pensions and Other Retirement Benefits			
		01 –Civil			
		103 – Compassionate allowance			
		3 – Compassionate allowance - Karnataka			
		251- Pension and Retirement Benefits	0.01	1.85	1.84
		2071- Pensions and Other Retirement Benefits			
		01 –Civil			
		104 – Gratuities			
		2 – Other Gratuities- Karnataka			
		04- DCRG under the Triple benefit Scheme			
		251- Pension and Retirement Benefits	0.02	1.74	1.72
		2071 – Pensions and other Retirement Benefits			
		01 – Civil			
		107-Contributions to Pensions and Gratuities			
104-Contributions	0.03	55.47	55.44		
1	3 - Finance	2071- Pensions and Other Retirement Benefits			
		01 –Civil			
		115- Leave encashment benefits			
		1– General Services			
		70-Other administrative Services			
		251-Pension and other Retirement Benefits	0.06	1.84	1.78
		2071- Pensions and Other Retirement Benefits			
1	3 - Finance	01 –Civil			
		800- Other Expenditure			
		01– Cost of remittance of pension by Money Orders			
		059-Other Expenses	0.01	19.28	19.27
2	7 – Rural Development and Panchayat Raj	3054 –Roads and Bridges			
		80-General			
		196-Assistance to Zilla Panchayats			
		1- Zilla Panchayats			
		01- Chief Engineer, Rural Development and Engineering Department	-	1.83	1.83
		2575- Other Special Area Programmes			
		02- Backward Areas			
		196- Assistance to Zilla Panchayats			
01- Rastriya Sama Vikas Yojana	-	3.75	3.75		
3	13 – Food and Civil Supplies	2408- Food, Storage and Warehousing			
		01- Food			
		001- Direction and Administration			
		01- Director, Food and Civil Supplies			
		0.02	1.62	1.60	
		195- Transport Expenses			

(1)	(2)	(3)	(4)	(5)	(6)
		2408- Food, Storage and Warehousing			
		01- Food			
		001- Direction and Administration			
		02- Executive Establishment			
		051- General Expenses	0.16	1.86	1.70
		2408- Food, Storage and Warehousing			
		01- Food			
		001- Direction and Administration			
		02- Executive Establishment			
		195- Transport Expenses	0.32	1.86	1.54
4	14 – Revenue	2245- Relief on Account of Natural Calamities			
		01 - Drought			
		102- Drinking Water Supply	40.00	242.30	202.30
		2245- Relief on Account of Natural Calamities			
		02- Floods, Cyclones, etc			
		114- Assistance to farmers for purchase of Agricultural inputs	2.00	10.00	8.00
5	17 – Education	2202 – General Education			
		01 – Elementary Education			
		196 – Assistance to Zilla Panchayats			
		1 – Zilla Panchayats			
		01- Block Assistance to Zilla Panchayats			
		411 – Kodagu	0.50	2.20	1.70
		2202 – General Education			
		01 – Elementary Education			
		196 – Assistance to Zilla Panchayats			
		1 – Zilla Panchayats			
		01- Block Assistance to Zilla Panchayats			
		463 – Haveri	0.50	4.02	3.52
		2202 – General Education			
		01 – Elementary Education			
		800 – Other expenditure			
		1 – Other Schemes			
		35 – Activities to promote Universalisation of primary Education			
		422 – Special Component Plan	31.55	149.46	117.91
		2202 – General Education			
		01 – Elementary Education			
		800 – Other expenditure			
		2 – Construction of new Primary Schools			
		01 - Construction of new Primary Schools			
		059 – Other expenses	2.55	16.07	13.52
		2202 – General Education			
		02 – Secondary Education			
		001 – Direction and Administration			
		01 – Director of pre-university education			
		051 – General Education	0.16	3.64	3.48
		2202 – General Education			
		02 – Secondary Education			
		101 – Inspection			
		002 – 014 – Salaries	0.14	2.47	2.33

(1)	(2)	(3)	(4)	(5)	(6)
		2202 – General Education			
		02 – Secondary Education			
		106 – Text Books			
		09 – Text Books – Directorate, Press and Depots			
		051 – General Expenses	0.04	3.89	3.85
		2202 – General Education			
		02 – Secondary Education			
		109 – Government Secondary Schools			
		01 – Junior Colleges	--	2.31	2.31
		2202 – General Education			
		02 – Secondary Education			
		109 – Government Secondary Schools			
		02 – Government Higher Secondary Schools converted into Junior Colleges (District Sector Schemes)	-	12.91	12.91
		2202 – General Education			
		02 – Secondary Education			
		109 – Government Secondary Schools			
		17 – Junior Colleges			
		051 – General Expenses	0.17	6.14	5.97
		2202 – General Education			
		02 – Secondary Education			
		109 – Government Secondary Schools			
		17 - Junior Colleges			
		071 – Buildings	0.16	1.24	1.08
		2202 – General Education			
		02 – Secondary Education			
		109 – Government Secondary Schools			
		13 - Junior Colleges			
		500 – Lumpsum	-	1.51	1.51
		2202 – General Education			
		02 – Secondary Education			
		110 – Assistance to Non-Government secondary schools			
		1 – Private Junior Colleges	-	4.31	4.31
		2202 – General Education			
		02 – Secondary Education			
		110 – Assistance to Non-Government secondary schools			
		2 – Private Higher Secondary schools converted into Junior colleges	-	2.41	2.41
		2202 – General Education			
		02 – Secondary Education			
		800 – Other expenditure			
		2 – Transferred scheme of vocationalisation of Higher Secondary Education	-	1.07	1.07
		2202 – General Education			
		02 – Secondary Education			
		800 – Other expenditure			
		4 – Vocationalisation of Secondary Education			
		051 – General Expenses	0.02	4.02	4.00

(1)	(2)	(3)	(4)	(5)	(6)
6	18 – Commerce and Industries	2851 – Village and Small Industries			
		108 – Powerloom Industries			
		19 – Assistance to Power loom			
		100 – Financial assistance/relief	0.20	1.65	1.45
7	19 – Urban Development	2215 – Water Supply and Sanitation			
		01 – Water Supply			
		191 – Assistance to local bodies, Municipalities, etc			
		2 – Zilla Panchayats and Mandal Panchayats			
		02 – Centrally sponsored scheme for Accelerated Rural Water Supply Programme			
		201 – Grants-in-aid to ZP	-	6.97	6.97
		2215 – Water Supply and Sanitation			
		01 – Water Supply			
		191 – Assistance to local bodies, Municipalities, etc			
		3 – Bangalore Water Supply And Sewerage Board			
		80 – BWSSB Project, IDB 109			
		102 – Special Grants	-	2.02	2.02
		2215 – Water Supply and Sanitation			
		01 – Water Supply			
		191 – Assistance to local bodies, Municipalities, etc			
		3 – Bangalore Water Supply And Sewerage Board			
		84 – BWSSB Project, FRGL 4013 E	-	1.12	1.12
		2217 – Urban Development			
		80 – General			
		001 – Direction and Administration			
		4 – Directorate of Municipal Administration			
		01 - Director of Municipal Administration			
		125 – Modernisation	0.10	1.38	1.28
		6215 – Loans for Water Supply and Sanitation			
		01 – Water Supply			
		190 – Loans to Public Sector and Other Undertakings			
		2 – Improvement of sanitation in newly added areas			
14 – BWSSB projects, FRGL 4013 E	-	2.61	2.61		
6217 – Loans for Urban Development					
60 – Other Urban Development Schemes					
191 – Loans to local bodies and Corporations, etc,					
3 – Karnataka Urban Infrastructure Development and Finance Corporation					
80 - Karnataka Urban Development and Coastal Environment Management					
500 – Lump sum	-	1.11	1.11		

(1)	(2)	(3)	(4)	(5)	(6)
8	20 – Public Works	2059 – Public Works			
		80 – General			
		001 – Direction and Administration			
		03 – Government Architect			
		002 – 014 – Salaries	0.62	5.20	4.58
		2059 – Public Works			
		80 – General			
		053 – Maintenance and Repairs			
		4 – Repairs, Maintenance and Minor alterations to various departmental buildings			
		071 – Building expenses	0.81	4.42	3.61
		3054 – Roads and Bridges			
		01 – National Highways			
		001 – Direction and Administration			
		1 – Direction			
		01 – Chief Engineer, National Highways			
002-014 – Salaries	1.73	5.32	3.59		
5054 – Capital Outlay on Roads and Bridges					
05 – Roads of Inter-State or Economic importance					
337 – Road works					
2 – Works of economic importance					
01 – Road works					
172 – Roads	0.10	2.11	2.01		
9	21 – Water Resources	2702 – Minor Irrigation			
		80 – General			
		800 – Other expenditure			
		01 – Survey works, minor irrigation Bangalore			
		132 – Capital expenses	0.04	2.03	1.99
		4701 – Capital Outlay on Major and Medium Irrigation			
		01 – Major Irrigation commercial			
		206 – Harangi Project			
		4 – Other expenditure			
		03 – Canals and Branches			
		132 – Capital works	0.75	2.50	1.75
		4701 – Capital Outlay on Major and Medium Irrigation			
		01 – Major Irrigation commercial			
		208 – Hemavathi Project (Canal Zone), Tumkur			
		4 – Other expenditure			
		07 – Distributaries			
		132 – Capital expenses	0.40	2.71	2.31
		4701 – Capital Outlay on Major and Medium Irrigation			
03 – Medium Irrigation – Commercial					
211 – Arkavathi Project					
4 – Other expenditure					
02 – Dam and appurtenant works					
132 – Capital expenses	0.20	4.09	3.89		
4701 – Capital Outlay on Major and Medium Irrigation					
03 – Medium Irrigation – Commercial					

(1)	(2)	(3)	(4)	(5)	(6)
		337 – Hirehalla Tank			
		1 – Direction and Administration			
		01 – Project Establishment			
		002-014 – Salaries	0.22	2.48	2.26
		4701 – Capital Outlay on Major and Medium Irrigation			
		03 – Medium Irrigation – Commercial			
		337 – Hirehalla Tank			
		4 – Other expenditure			
		07 –Distributaries			
		132 – Capital expenses	0.86	3.25	2.39
		4702 – Capital outlay on Minor Irrigation			
		101 – Surface Water			
		1 – Water tanks – Construction of new tanks, pickups, etc			
		04 – Construction of new tanks- Bangalore Urban			
		139 – Major works	0.50	4.23	3.73
		4702 – Capital outlay on Minor Irrigation			
		101 – Surface Water			
		1 – Water tanks – Construction of new tanks, pickups, etc			
		04 – Construction of new tanks- Bangalore Urban			
		436 – NABARD works	2.00	15.77	13.77
		4702 – Capital outlay on Minor Irrigation			
		101 – Surface Water			
		1 – Water tanks – Construction of new tanks, pickups, etc			
		06 – Restoration of old and breached tanks and de-silting of tanks	0.0001	4.9601	4.96
		4702 – Capital outlay on Minor Irrigation			
		101 – Surface Water			
		1 – Water tanks – Construction of new tanks, pickups, etc			
		06 – Restoration of old and breached tanks and de-silting of tanks			
		436 – NABARD works	-	4.18	4.18
		4702 – Capital outlay on Minor Irrigation			
		101 – Surface Water			
		1 – Water tanks – Construction of new tanks, pickups, etc			
		07 – Modernisation of tanks by NABARD			
		436 – NABARD works	0.0001	1.1101	1.11
		4702 – Capital outlay on Minor Irrigation			
		101 – Surface Water			
		5 – Barrages			
		01 – Construction of barrages			
		139 - Major works	3.19	15.52	12.33

(1)	(2)	(3)	(4)	(5)	(6)
		4702 – Capital outlay on Minor Irrigation			
		800 – Other expenditure			
		1 – Land acquisition charges and settlement of claims			
		132 – Capital expenses	0.0001	4.4701	4.47
10	22 – Health and Family Welfare	2210 – Medical and Public Health			
		01 – Urban Health Services – Allopathy			
		110 – Hospitals and dispensaries			
		2 – Major hospitals			
		80 – Secondary level hospitals	-	9.70	9.70
		2210 – Medical and Public Health			
		03 – Rural Health services – Allopathy			
		110 – Hospitals and dispensaries			
		05 – CSS – Pradhan Mantri Gramodaya Yojana – Strengthening of PHCs/Sub-centres	1.03	8.62	7.59
		2211 – Family Welfare			
		196 – Assistance to Zilla Panchayats			
		1 – Zilla Panchayats and Grama Panchayats			
		01 – Block assistance to Zilla Panchayats and Grama Panchayats			
		419 – Bidar	0.03	1.05	1.02
		2210 – Medical and Public Health			
		80 – General			
		197 – Assistance to Taluk Panchayats			
		1 – Taluk Panchayats			
		01 – Block grants			
		410 – Hassan	1.01	4.59	3.58
		Total	92.21	686.24	594.03

Appendix 2.12
Expenditure without budget provision 2003-04
(Reference: Paragraph 2.7, Page 39)

(Rupees in crore)

Sl. No.	Grant	Head of Account	Amount	
1	2	3	4	
1	7 – Rural Development and Panchayat Raj	2215 – Water Supply and Sanitation 01 – Water Supply 001 – Direction and Administration 2 – Supervision - Public Health Engineering Circle	0.28	
2		2575 – Other Special Area Programmes 02 – Backward Areas 196 – Assistance to Zilla Panchayats 1 – Zilla Panchayats – Rastriya Sama Vikasa Yojana by Zilla Panchayats, Gulbarga Division	3.75	
3		2215 – Water Supply and Sanitation 01 – Water Supply 001 – Direction and Administration 3 – Execution	0.13	
4	17 – Education	2202 – General Education 02 – Secondary Education 800 – Other Expenditure 3 – National policy on Education – CPS of vocationalisation of Secondary Education	0.12	
5		2202 – General Education 02 – Secondary Education 110 – Assistance to Non-government Secondary Schools 3 - Assistance to Non-government Secondary Schools (State Sector Schemes) 02 – Equipment to Sainik School, Bijapur – Grants-in-aid	0.57	
6		2202 – General Education 02 – Secondary Education 106 – Text Books 02 – Text Books Press, Mysore	0.50	
7		2202 – General Education 02 – Secondary Education 106 – Text Books 01 – Directorate of Text Books	0.23	
8		2202 – General Education 02 – Secondary Education 106 – Text Books 03 – Divisional and District Text Book Depots	0.06	
9		2203 – Technical Education 001 – Direction and Administration 105 – Polytechnic 07 – Starting of Women polytechnics in IT related course	0.02	
10		19 – Urban Development	2217 – Urban Development 05 – Other Urban Development Schemes 196 – Assistance to Local Bodies, Corporation, Urban Development Authorities, Town Improvement Boards, etc. 2 – Karnataka Urban Development Coastal Management 80 – Lumpsum	0.48

1	2	3	4
11		2215 – Water Supply and Sanitation 01 – Water Supply 191 – Assistance to Local Bodies, municipalities etc. 2 – Zilla Parishads and Mandal Panchayats - Block assistance to ZP and MP – Grants-in-aid to ZP- Chickmagalur	0.11
12		2215 – Water Supply and Sanitation 01 – Water Supply 191 – Assistance to Local Bodies, municipalities etc. 2 – Zilla Parishads and Mandal Panchayats - Block Assistance to ZP & MP G-I-A to ZP Bidar	0.09
13		2215 – Water Supply and Sanitation 01 – Water Supply 191 – Assistance to Local Bodies, municipalities etc. 3 – Karnataka Urban Infrastructure Development and Finance Corporation 82 –Improvement to Water Supply and FRGL 4009 E	0.68
14		2217 – Urban Development 05 – Other Urban Development Schemes 800 – Other Expenditure 05 – Other Urban Development Schemes - Digital Mapping Information System for Bangalore (BDA) – FRGL 4501 F	0.76
15	20 – Public Works	3054 – Roads and Bridges 01 – National Highways 799 – Suspense 01 – Stock	0.23
16		3054 – Roads and Bridges 80 – General 797 – Transfer to/from Reserve fund/Deposit account 03 – Transfer of cess to Rural Road Development Fund	12.87
17		5054 – Capital outlay on Roads and Bridges 03 – State Highways 799 – Suspense - Miscellaneous PW Advances	3.46
18	21 – Water Resources	2702 – Minor Irrigation 01 – Surface Water 101 – Water Tanks 02 – Special Repairs	0.15
19		4701 – Capital Outlay on Major and Medium Irrigation 01 – Major Irrigation- Commercial 202 – Krishnaraja Sagar Right Bank Canal 4 – Other Expenditure - Establishment charges transferred from 2701 M&MI – Inter account Transfer	5.75
20		4701 – Capital Outlay on Major and Medium Irrigation 01 – Major Irrigation- Commercial 202 – Krishnaraja Sagar Right Bank Canal 1 – Direction and Administration - Establishment Charges transferred from 2701 Major & Medium Irrigation - Inter account transfers	1.47
21		4701 – Capital Outlay on Major and Medium Irrigation 01 – Major Irrigation- Commercial 203 – Modernisation of Krishnaraja Sagar Canal 4 – Other Expenditure - Buildings	0.57

1	2	3	4
22		4701 – Capital Outlay on Major and Medium Irrigation 01 – Major Irrigation- Commercial 203 – Modernisation of Krishnaraja Sagar Canal 2 – Machinery and Equipment - Project Repairs and carriages	0.10
23		4701 – Capital Outlay on Major and Medium Irrigation 01 – Major Irrigation- Commercial 207 – Hemavathi Project 4 – Other Expenditure - Roads	0.34
24		4701 – Capital Outlay on Major and Medium Irrigation 01 – Major Irrigation- Commercial 207 – Hemavathi Project 4 – Other Expenditure - Buildings	0.17
25		4701 – Capital Outlay on Major and Medium Irrigation 01 – Major Irrigation- Commercial 207 – Hemavathi Project 2 – Machinery and Equipments - Repairs and Carriage	0.21
26		4701 – Capital Outlay on Major and Medium Irrigation 01 – Major Irrigation- Commercial 206 – Harangi Project 2 – Machinery & Equipments - Project Repairs	0.08
27		4701 – Capital Outlay on Major and Medium Irrigation 01 – Major Irrigation- Commercial 208 – Hemavathi Project Canal Zone, Tumkur 1 – Direction and Administration - Establishment charges transferred from 2701 M&MI – Inter account transfer	0.91
28		4701 – Capital Outlay on Major and Medium Irrigation 01 – Major Irrigation- Commercial 208 – Hemavathi Project Canal Zone, Tumkur 2 – Machinery and Equipment - Repairs and Carriages	0.25
29		4701 – Capital Outlay on Major and Medium Irrigation 01 – Major Irrigation- Commercial 209 – Yagachi 2 – Machinery & Equipments	0.05
30		4701 – Capital Outlay on Major and Medium Irrigation 01 – Major Irrigation- Commercial 315 – Bhadra Project 3 – Suspense - Miscellaneous works advances	0.16
31		4701 – Capital Outlay on Major and Medium Irrigation 01 – Major Irrigation- Commercial 315 – Bhadra Project 3 – Suspense - Stock	0.09
32		4701 – Capital Outlay on Major and Medium Irrigation 01 – Major Irrigation- Commercial 321 – Malaprabha Project 1 – Direction and Administration - Establishment charges transferred from 2701 M&MI Inter account transfer	0.61

1	2	3	4
33		4701 – Capital Outlay on Major and Medium Irrigation 01 – Major Irrigation- Commercial 416 – Varahi Project 4 – Other Expenditure - Canal and Branches Normal	0.49
34		4701 – Capital Outlay on Major and Medium Irrigation 03 – Medium Irrigation – Commercial 213 – Votehole project 4 – Other Expenditure - Distributaries – Capital Expenses	0.12
35		4702 – Capital outlay on Minor Irrigation 101 – Surface Water 1 – Water tanks – Construction of New Tanks, Pickups, <i>etc.</i> 06 – NABARD Works	4.18
36	29 – Debt Servicing	2049 – Interest Payments 01 – Interest on Internal Debt 101 - Interest on Market Loans 1 – Interest on Current Loans - 6.20% KSDL 2013	21.07
37		2049 – Interest Payments 01 – Interest on Internal Debt 101 - Interest on Market Loans 1 – Interest on Current Loans - 6.75% KSDL 2013	10.22
		Total	71.33