

Appendix - 1.1
(Reference: Page 3)

Part A

Methodology adopted for the assessment of fiscal position

The norms/ceilings prescribed by TFC for selected fiscal variable along with its projections for a set of fiscal aggregates and commitments/projections made by the State Government in FRA and in other statements required to be laid before the State Legislature are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that Gross State Domestic Product (GSDP) is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

Trends in GSDP

	2004-05	2005-06	2006-07	2007-08	2008-09
GSDP (Rs in crore)	1,56,254	1,86,209	2,00,922	2,33,802	2,68,138
Rate of growth	19.3	19.2	7.9	16.4	14.7

Source: The State's Economic survey 2008-09

Appendix 1.2
Abstract of receipts and disbursements
(Reference: Paragraph 1.1, Page 3)

(Rupees in Crore)

2007-08	Receipts	2008-09	2007-08	Disbursements			2008-09
				Non Plan	Plan	Total	
Part A: Abstract of Receipts and Disbursements for the year 2008-09							
Section-A: Revenue							
41,151.14	I. Revenue receipts	43,290.67	37,374.77	I. Revenue expenditure	31,128.98	10,530.31	41,659.29
25,986.76	Tax revenue 27,645.66		10,871.78	General Services	12,165.37	110.20	12,275.57
3,357.66	Non-tax revenue 3,158.99			Social Services-			
6,779.23	State's share of Union Taxes & Duties 7,153.77		6,811.21	Education, Sports, Art and Culture	6,607.97	1,884.41	8,492.38
1,530.93	Non Plan grants 1,693.59		1,477.94	Health and Family Welfare	1,105.12	667.58	1,772.70
1,916.25	Grants for State Plan Schemes 2,020.37		1,493.06	Water Supply, Sanitation, Housing and Urban Development	145.77	1,238.56	1,384.33
1,580.31	Grants for Central and Centrally Sponsored Schemes 1,618.29		29.47	Information and Broadcasting	36.85	17.39	54.24
			1,233.66	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	469.55	849.38	1,318.93
			143.78	Labour and Labour Welfare	62.82	119.52	182.34
			1,833.89	Social Welfare and Nutrition	1,432.28	1,107.97	2,540.25
			100.67	Others	87.19	40.63	127.82
			13,123.68	TOTAL	9,947.55	5,925.44	15,872.99
				Economic Services			
			4,518.05	Agriculture and Allied Activities	1,745.16	1,593.26	3,338.42
			959.40	Rural Development	358.25	583.18	941.43
			327.04	Special Areas Programmes	0.20	229.73	229.93
			278.52	Irrigation and Flood Control	169.97	92.26	262.23
			2,307.76	Energy	1,944.56	7.51	1,952.07
			671.64	Industry and Minerals	236.22	221.24	457.46
			1,325.53	Transport	657.41	804.31	1,461.72
			27.47	Science, Technology and Environment	0.01	22.00	22.01
			1,037.90	General Economic Services	2,326.16	145.21	2,471.37
			11,453.31	Total	7,437.94	3,698.70	11,136.64
			1,926.00	Grants-in-aid and Contributions	1,578.12	795.97	2,374.09
			3,776.37	II Revenue surplus carried over to Sec-B			1,631.38
41,151.14	TOTAL	43,290.67	41,151.14	TOTAL			43,290.67

2007-08	Receipts	2008-09	2007-08	Disbursements			2008-09
					Non Plan	Plan	
Section-B – Capital and others							
6,104.77	II. Opening Cash balance including Permanent Advances & Cash Balance Investments & investments from earmarked funds.	3,919.45					9,870.29
245.78	III. Miscellaneous Capital receipts	181.14	8,648.94	III. Capital Outlay	735.02	9,135.27	
			339.02	General Services	52.63	422.74	475.37
				Social Services			
			120.77	Education, Sports, Art and Culture	3.58	195.74	199.32
			354.24	Health and Family Welfare	-33.37	334.02	300.65
			1,431.53	Water Supply, Sanitation, Housing and Urban Development	170.48	1,601.65	1,772.13
			1.04	Information and Broadcasting	--	1.49	1.49
			201.25	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	---	227.80	227.80
			19.57	Social Welfare and Nutrition	---	48.37	48.37
			19.28	Other Social Services	---	5.40	5.40
			2,147.68	Total Social Services	140.69	2,414.47	2,555.16
				Economic Services			
			78.93	Agriculture and Allied Activities	-2.17	42.02	39.85
			136.91	Rural Development	0.28	134.07	134.35
			3,441.50	Irrigation and Flood Control	319.53	2,666.36	2,985.89
			432.90	Energy	86.62	850.00	936.62
			85.90	Industry and Minerals	---	261.43	261.43
1,511.62	Transport	134.13	2,112.61	2,246.74			
474.48	General Economic Services	3.31	231.57	234.88			
6,162.24	Total Economic Services	541.70	6,298.06	6,839.76			
52.07	IV. Recoveries of Loans and Advances	56.65	756.74	IV. Loans and Advances	507.76	223.58	731.34
6.66	From Power Projects 17.26		5.55	For Power Projects	500.00	0.01	500.01
5.13	From Government Servants 2.10		0.37	To Government Servants	2.56	0.03	2.59
40.28	From others 37.29		750.82	To Others	5.20	223.54	228.74
2,356.68	V. Public debt receipts	8,592.16	1,328.77	V. Repayment of Public Debt			1,777.90
1,472.55	Internal debt other than Ways and Means Advances and Overdraft 7,995.99		802.08	Internal debt other than Ways and Means Advances & Overdraft	1,316.47		1,316.47
78.13	Ways and Means advances from Reserve Bank of India ---		78.13	Ways and Means advances from Reserve Bank of India	---		---
806.00	Loans and Advances from the Central Government 596.17		448.56	Repayment of Loans and Advances to Central Government	461.43		461.43
13.28	VI. Contingency Fund (recoupment) ---			VI. Contingency Fund Disbursements	2.10	---	2.10
56,159.75	VII. Public Account Receipts	60,603.55	54,054.80	VII. Public Account Disbursements			54,782.85
1,993.69	Small Savings and Provident funds, etc. 2,329.27		1,245.31	Small Savings and Provident Funds etc.			1,153.03

2007-08	Receipts		2008-09	2007-08	Disbursements			2008-09	
						Non Plan	Plan		Total
1,034.10	Reserve funds	2,628.57		284.57	Reserve Funds			454.72	
19,898.29	Deposits and Advances	18,720.45		19,960.71	Deposits and Advances			17,165.98	
30,714.20	Suspense and Miscellaneous	35,745.45		29,216.19	Suspense and Miscellaneous			34,777.66	
2,519.47	Remittances	1,179.81		3,348.02	Remittances			1,231.46	
3,776.37	VIII. Revenue Surplus carried over from Sec. -A.		1,631.38	3,919.45	VIII. Cash Balance at end				7,819.85
				0.01	Cash in Treasuries and Local Remittances			0.01	
				89.89	Deposits with Reserve Bank			-358.46	
				5.91	Departmental Cash Balance including Permanent Advances			6.08	
				3,480.49	Cash Balance Investment			7,519.31	
				343.15	Investment from earmarked funds			652.91	
68,708.70	Total		74,984.33	68,708.70	Total				74,984.33

Appendix 1.3
Outcome indicators of the State's own fiscal correction path
(Reference: Box 1.2, Page 5)

	Accounts 2003-04 (base year)	Budget estimate		Projection			
		2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
State revenue account				(Rupees in crore)			
1. Own tax revenue	12,570	14,958	18,680	20,865	23,417	26,488	32,523
2. Own non- tax revenue	2,958	4,486	4,090	4,516	5,009	5,491	6,318
3. Own tax + non-tax revenue (1+2)	15,528	19,444	22,770	25,381	28,426	31,979	38,841
4. Share in central taxes & duties	3,245	3,760	3,760	4,136	4,550	5,005	6,134
5. Grants	1,987	2,306	2,688	2,954	3,306	3,530	5,675
6. Total central transfer (4 + 5)	5,232	6,066	6,448	7,090	7,856	8,535	11,809
7. Total revenue receipts (3+6)	20,760	25,510	29,218	32,471	36,282	40,514	50,650
8. Devolution to ULBs	629	799	1,160	1,428	1,743	2,130	2,657
9. Major O&M (roads, bridges and irrigation)	251	401	513	970	1,021	1,078	1,191
10. Salaries	5,523	5,751	6,169	6,539	6,907	8,740	9,842
11. Pensions	1,901	2,214	2,427	2,661	3,209	3,518	3,864
12. Interest payments	3,710	3,920	4,029	4,492	5,053	5,640	6,199
13. Subsidies – (food, transport, housing & industry)	525	905	1,573	1,203	1,258	1,317	1,878
14. Subsidies –power	1,675	1,400	1,750	1,750	2,100	2,100	1,800
15. Other O&M (education, health, RD, WS, agriculture, forest)	2,197	2,444	2,530	3,155	3,836	4,641	6,273
16. Administrative expenditure	440	442	559	589	621	654	803
17. Other Revenue expenditure	4,434	7,163	7,654	8,296	8,913	9,251	12,050
18. Total revenue expenditure (8 to 17)	21,285	25,439	28,364	31,083	34,661	39,069	46,557
19. Salary + interest+ pensions (10+11+12)	11,134	11,185	12,625	13,692	15,169	17,898	19,905
20. As percentage of revenue receipts (19/7)	54	47	43	42	42	44	39
21. Revenue surplus / deficit (7-18)	525	-71	-854	-1,388	-1,621	-1,445	-4,093
1. Interest payment on off-budget borrowings and SPV borrowing made by PSUs/SPUs outside budget	801	638	791	1,203	817	480	465
2. Consolidated revenue deficit.	1,326	567	63	185	804	965	-3,628
Total debt stock	42,954	48,384	53,185	60,465	66,340	72,823	76,905
1. Expenditure on capital formation	2,937	2,502	3,774	4,316	5,346	6,300	9,961
2. Recovery of loans and advances	64	30	30	100	100	100	100
Gross fiscal deficit	4,501	4,247	4,714	5,603	5,875	6,483	7,351
(Source : The State Government's communication to Twelfth Finance Commission)							

Appendix 1.4

**Time series data on the State Government finances
(Reference: Paragraphs 1.4, 1.8.2; Page 9, 33)**

(Rupees in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09
<i>Part A. Receipts</i>					
1. Revenue Receipts	26,570	30,352	37,587	41,151	43,290
(i) Tax Revenue	16,072(60)	18,632(61)	23,301 (62)	25,987(63)	27,645(64)
Taxes on Agricultural Income	3	2	1(-)	3(-)	9(-)
Taxes on Sales, Trade, etc	8,700(54)	9,870(53)	11,762(50)	13,894(54)	14,623(53)
State Excise	2,806(17)	3,397(18)	4,495(19)	4,767(18)	5,749(21)
Taxes on Vehicles	983(6)	1,105(6)	1,375(6)	1,650(6)	1,681(6)
Stamps and Registration fees	1,760(11)	2,213(12)	3,206(14)	3,409(13)	2,927(10)
Land Revenue	118(1)	117(1)	109(-)	145(1)	256(1)
Taxes on Goods and Passengers	792(5)	1,041(6)	1,147(5)	837(3)	1,085(4)
Taxes and Duties on Electricity	339(2)	277(1)	389(2)	450(2)	370(1)
Other Taxes	571(4)	610(3)	817(4)	832(3)	945(4)
(ii) Non Tax Revenue	4,473(17)	3,875(13)	4,099(11)	3,358(8)	3,159(7)
(iii) State's share of Union taxes and duties	3,878(15)	4,213(14)	5,374(14)	6,779(17)	7,154(17)
(iv) Grants in aid from Government of India	2,147(8)	3,632(12)	4,813(13)	5,027(12)	5,332(12)
2. Miscellaneous Capital Receipts	Nil	Nil	Nil	246	181
3. Recoveries of Loans and Advances	47	124	60	52	57
4. Total Revenue and Non debt capital receipts (1+2+3)	26,617	30,476	37,647	41,449	43,528
5. Public Debt Receipts	8,509	5,664	3,546	2,279	8,592
Internal Debt (excluding Ways and Means Advances and Overdrafts)	6,953(82)	4,995(88)	2,892(82)	1,473(65)	7,996(93)
Net transactions under Ways and Means Advances and Overdrafts	---	---	---	---	---
Loans and Advances from Government of India	1,556(18)	669(12)	654(18)	806(35)	596(7)
6. Total Receipts in the Consolidated Fund (4+5)	35,126	36,140	41,193	43,728	52,120
7. Contingency Fund Receipts	41	39	-	13	--
8. Public Account Receipts	36,325	38,025	47,040	56,160	60,604
9. Total Receipts of the State (6+7+8)	71,492	74,204	88,233	99,901	1,12,724
<i>Part B. Expenditure/Disbursement</i>					
10. Revenue Expenditure	24,932	28,041	33,435	37,375	41,659
Plan	5,125(21)	5,069(18)	7,852(23)	8,313(22)	10,530(25)
Non Plan	19,807(79)	22,972(82)	25,583(77)	29,062(78)	31,129(75)
General Services (including interest payments)	9,900(40)	10,036(36)	10,419(31)	10,872(29)	12,275(29)
Social Services	7,723(31)	8,899(32)	10,937(33)	13,124(35)	15,873(38)
Economic Services	6,511(26)	7,947(28)	10,440(31)	11,453(31)	11,137(27)
Grants-in-aid and contributions	798(3)	1,159(4)	1,639(5)	1,926(5)	2,374(6)

	2004-05	2005-06	2006-07	2007-08	2008-09
11. Capital Expenditure	4,674	5,822	8,543	8,649	9,870
Plan	4,586(98)	5,806(100)	8,411(98)	7,199(83)	9,135(93)
Non Plan	88(2)	16(-)	132(2)	1,450(17)	735(7)
General Services	136(3)	218(4)	321(4)	339(4)	475(5)
Social Services	486(10)	1,105(19)	1,293(15)	2,148(25)	2,555(26)
Economic Services	4,052(87)	4,499(77)	6,929(81)	6,162(71)	6,840(69)
12. Disbursement of Loans and Advances	611	300	357	757	731
13. Total (10+11+12)	30,217	34,163	42,335	46,781	52,260
14. Repayments of Public Debt	4,029	811	1,749	1,251	1,778
Internal Debt (excluding Ways and Means Advances and Overdrafts)	622(15)	393(48)	1,012(58)	802(64)	1,317(74)
Net transactions under Ways and Means Advances and Overdraft	--	-	-	--	---
Loans and Advances from Government of India	3,407(85)	418(52)	737(42)	449(36)	461(26)
15. Appropriation to Contingency Fund	--	-	-	--	---
16. Total disbursement out of Consolidated Fund (13+14+15)	34,246	34,974	44,084	48,032	54,038
17. Contingency Fund disbursements	39	--	13	--	2
18. Public Account disbursements	35,463	36,702	42,637	54,055	54,783
19. Total disbursement by the State (16+17+18)	69,748	71,676	86,734	1,02,087	1,08,823
<i>Part C. Deficits</i>					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	1,638	2,311	4,152	3,776	1,631
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	3,600	3,687	4,688	5,332	8,732
22. Primary Deficit (21+23)	---	---	452	826	4,200
Primary Surplus (23-21)	194	78	---	--	--
<i>Part D. Other data</i>					
23. Interest Payments (included in revenue expenditure)	3,794	3,765	4,236	4,506	4,532
24. Financial Assistance to local bodies etc.,	8,728	11,183	13,915	16,725	16,802
25. Ways and Means Advances/ Overdraft availed (days)					---
Ways and Means Advances availed (days)	61	---	---	4	---
Overdraft availed (days)	---	---	---	---	---
26. Interest on Ways and Means Advances/ Overdraft	1.20	---	---	0.04	---
27 Gross State Domestic Product (GSDP)[@]	1,56,254	1,86,209	2,00,922	2,33,802	2,68,138
28 Outstanding Fiscal liabilities (year end)	46,940	52,236	57,682	60,142	71,550
29. Outstanding guarantees (year end) (including interest)	11,574	8,984	9,879	10,786	8,693

	2004-05	2005-06	2006-07	2007-08	2008-09
30. Maximum amount guaranteed (year end)	19,910	20,107	19,793	23,109	18,732
31. Number of incomplete projects	238	120	261	429	197
32. Capital blocked in incomplete projects	9,496	3,450	1,174	1,480	1,107
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	10.29	10.00	11.60	11.11	10.31
Own Non-Tax Revenue/GSDP	2.86	2.08	2.04	1.44	1.18
Central Transfers/GSDP	3.85	4.21	5.07	5.05	4.66
II Expenditure Management					
Total Expenditure/GSDP	19.34	18.35	21.07	20.01	19.49
Total Expenditure/Revenue Receipts	113.73	112.56	112.63	113.68	120.72
Revenue Expenditure/Total Expenditure	82.51	82.08	78.98	78.89	79.71
Expenditure on Social Services/Total Expenditure	27.96	29.70	29.66	33.92	35.59
Expenditure on Economic Services/Total Expenditure	35.99	36.84	41.09	37.99	35.46
Capital Expenditure/Total Expenditure	17.49	17.92	21.02	20.11	20.29
Capital Expenditure on Social and Economic Services/Total Expenditure.	16.84	17.24	20.26	19.39	19.37
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	1.05	1.24	2.07	1.61	0.61
Fiscal deficit/GSDP	2.30	1.98	2.33	2.28	3.26
Primary Deficit (surplus) /GSDP	0.12	0.04	0.22	0.35	1.57
Revenue Deficit/Fiscal Deficit	---	---	---	---	---
Primary Revenue Balance/GSDP	3.5	3.3	4.2	3.7	2.4
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	30.04	28.05	28.71	25.72	26.68
Fiscal Liabilities/RR	176.66	172.10	153.46	146.15	165.28
Primary deficit vis-à-vis quantum spread	---	---	-0.08	-0.20	---
Debt Redemption (Principal +Interest) / Total Debt Receipts	0.9	0.9	0.9	1.1	0.8
V Other Fiscal Health Indicators					
Return on Investment (Rupees in crore)	16.7	16.9	19.5	23.4	40.2
Balance from Current Revenue (Rs in crore)	4,879	5,483	9,415	8,593	8,523
Financial Assets/Liabilities	0.8	0.8	0.9	1.0	1.0

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

@ GSDP figures communicated by the Government adopted.

Appendix 1.5

**Summarised financial position of the Government of Karnataka
as on 31 March, 2009**

(Reference: Paragraph 1.8.1; Page 32)

(Rupees in Crore)

As on 31.3.2008	Liabilities		As on 31.3.2009
33,316.33		Internal Debt *	39,995.86
	11,988.42	Market Loans bearing interest	18,571.99
	1.52	Market Loans not bearing interest	1.36
	643.68	Loans from Life Insurance Corporation of India	609.09
	1,168.11	Loans from other Institutions	1,462.91
	19,514.60	Loans from RBI – Spl. Securities issued to National Small Savings fund of the Central Government.	19,350.51
9,557.08		Loans and Advances from Central Government -	9,691.81
	0.07	Pre 1984-85 Loans	0.07
	105.63	Non-Plan Loans	98.92
	9,250.82	Loans for State Plan Schemes	9,407.29
	32.84	Loans for Central Plan Schemes	29.16
	167.72	Loans for Centrally Sponsored Plan Schemes	156.37
80.00		Contingency Fund	77.90
8,533.31		Small Savings, Provident Funds, etc.	9,709.55
4,879.61		Reserve Funds	7,053.46
4,199.29		Deposits	5,752.41
3,056.25		Suspense and Miscellaneous balances	3,957.65
63,621.87		Total	76,238.64
	Assets		
53,152.98		Gross Capital Outlay on Fixed Assets -	63,023.27
	22,277.96	Investments in shares of Companies, Corporations, etc.	26,670.72
	30,875.02	Other Capital Outlay	36,352.55
6,945.50		Loans and Advances -	7,620.19
	1,245.73	Loans for Power Projects	1,728.48
	5,699.46	Other Development Loans	5,891.28
	0.31	Loans to Government servants and Miscellaneous Loans	0.43
310.91		Remittances	362.56
12.30		Other Advances	10.95
3,919.45		Cash -	7,819.85
	--	Cash in treasuries	---
	5.91	Departmental Cash Balance including permanent Advances	6.08
	89.89	Deposits with Reserve Bank of India	(-) 358.46
	0.01	Remittances in Transit	0.01
	3,480.49	Cash Balance Investments	7,519.31
	343.15	Investment from earmarked funds	652.91
(-) 719.27		Surplus on Government Accounts	-2,598.18
	3,402.95	Accumulated Surplus	-719.27
	3,776.37	Deduct Revenue Surplus	-1631.38
	100.07	Deduct Other adjustments	-66.39
	245.78	Deduct Capital Receipts	-181.14
63,621.87		Total	76,238.64

* The liabilities shown above do not include off budget borrowings.

Explanatory Notes for Appendices 1.3 and 1.5

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the surplus on Government account, as shown in Appendix 1.5, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of Rs.17.63 crore (Net credit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under “Deposits with Reserve Bank”. A net difference to the extent of Rs.47.58 crore (Net debit) had been reconciled (June 2009) leaving a balance of net credit of Rs.29.95 crore which was under reconciliation.

Appendix 1.6

**Financial position of departmentally managed commercial /
quasi commercial undertakings**

(Reference: Paragraph 1.7.3, Page 29)

(Rupees in crore)

Undertaking	Year upto which proforma accounts finalised	Mean capital	Total loss
Government Silk Factory, Mamballi	2006-07	2.84	1.26
Government Silk Twisting and Weaving Factory, Mudigundam	2006-07	1.45	0.33
Government Silk Factory, Chamarajanagar,	2007-08	2.84	1.14
Government Silk Factory, Santhemarahalli,	2006-07	3.37	1.14
Government Silk Factory, Kollegal	2007-08	2.25	1.40
Government Central workshop, Madikeri	2005-06	0.06	0.15
Total		12.81	5.42

Appendix 2.1

Major heads of account under which provision of more than Rs.10 crore remained unspent

(Reference Paragraph 2.3.1; Page 51)

(Rupees in crore)				
Sl. No.	Grant No.	Major Head	Area	Unspent provision
1	2	3	4	5
1	01	2401	Crop Husbandry - Direction and Administration - Horticulture Department	18.84
			Crop Husbandry - Seeds - Support to Dryland Farmers for Agricultural Inputs	280.70
			Crop Husbandry - Commercial crops - Horticulture Department	11.49
			Crop Husbandry - Crop Insurance -New crop Insurance Scheme	79.72
			Crop Husbandry -Assistance to Zilla Panchayats -Zilla Panchayats (Agriculture) -CSS/CPS	19.90
			Crop Husbandry -Other expenditure -Agriculture Department	63.70
			Crop Husbandry -Other expenditure -Horticulture Department	47.97
			Crop Husbandry -Other expenditure -Karnataka Agriculture Mission	94.45
		2402	Soil and Water Conservation -Assistance to Grama Panchayats -Grama Panchayats – CSS/CPS	11.52
			Soil and Water Conservation -Other expenditure -Rastriya Krishi Vikasa Yojane – Watershed	30.00
		2415-	Agricultural Research and Education -Crop Husbandry -Research -Research in Agricultural Universities	39.25
			Agricultural Research and Education General Research UAS Dharwad	10.75
		2	02	2403-
Animal Husbandry -Other expenditure -Rashtriya Krishi Vikasa Yojane – Animal Husbandry	22.39			
2404	Dairy Development -Assistance to Co-operatives and Other Bodies -Karnataka Milk Producer’s Co-operative Federation Limited			50.61

(Rupees in crore)

Sl. No.	Grant No.	Major Head	Area	Unspent provision
1	2	3	4	5
		2405	Fisheries -Other expenditure -Rashtriya Krishi Vikasa Yojane-Fisheries	19.83
3	03	2039	State Excise Direction and Administration Commissioner for Excise and Other Establishments	19.00
			State Excise Other expenditure Enforcement Activities	14.40
		2040	Taxes on Sales, Trade, etc -Direction and Administration -Commissioner of Commercial Taxes	25.13
		2047	Other Fiscal Services -Promotion of Small Savings -Director of Small Savings	22.13
		2070	Other Administrative Services -Other expenditure -Filling up of Vacant Posts (District Sector)	450.00
			Other Administrative Services -Other expenditure -Additional Provision for Salaries	615.00
		2071	Pensions and Other Retirement Benefits -Civil -Family Pensions -Other Family Pensions – Karnataka	112.23
		3475	Other General Economic Services -Transfer to Reserve Fund and Deposit Accounts -Fiscal Management Fund	150.00
			Other General Economic Services -Other expenditure -Augmenting Infrastructure Initiative Fund	150.00
4	05	2055	Police -Special Police -Karnataka State Reserve Police and Karnataka Armed Reserve Police	17.39
			Police -District Police -Police Force	12.84
			Police State Headquarters Police Traffic Improvement	25.21
			Police Modernisation of Police Force	23.75
		2070	Other Administrative Services -Fire Protection and Control -Direction and Administration	27.20
		3055	Road Transport -Other expenditure -Bangalore Mahanagara Transport Corporation	49.11
			Road Transport -Other expenditure -North East Karnataka Regional Transport Corporation	10.47
5	06	5465	Investments in General Financial and Trading Institutions -Investments in General Financial Institutions -Investment in Public Sector and Other Undertakings, Banks, etc -Investment in Infrastructure	95.41
			Investments in General Financial and Trading Institutions -Investments in General Financial Institutions -Investment in Public Sector and other Undertakings, Banks, etc	

(Rupees in crore)

Sl. No.	Grant No.	Major Head	Area	Unspent provision
1	2	3	4	5
			-Investment in Bangalore International Airport Limited (BIAL) through KSIIDC	49.97
6	07	2059	Public Works -General -Maintenance and Repairs -Maintenance Grants from XII Finance Commission	17.11
		2215	Water Supply and Sanitation -Water Supply -Assistance to Grama Panchayats -Grama Panchayats	40.87
			Water Supply and Sanitation -Water Supply -Assistance to Grama Panchayats -Grama Panchayats-CSS/CPS	20.22
		2501	Special Programmes for Rural Development -Integrated Rural Development Programmes -Assistance to Grama Panchayats -Village Panchayats-CSS/CPS	12.47
			Special Programme for Rural Development -Integrated Rural Development Programmes -Other expenditure -Desert Development Programme	19.80
			Special Programme for Rural Development -Integrated Rural Development Programmes -Other expenditure -Drought Prone Area Development Programme	27.50
		2505	Rural Employment -Rural Employment Guarantee Scheme -National Rural Employment Guarantee Scheme -Karnataka Rural Employment Guarantee Scheme	66.65
			Rural Employment -Other programmes -Assistance to Zilla Panchayats -Zilla Panchayats	63.10
		2515	Other Rural Development Programmes -Panchayati Raj -Karnataka Rural Poverty and Panchayat Project	18.55
			Other Rural Development Programmes -Assistance to Taluk Panchayats -Taluk Panchayats	44.99
		3054	Roads and Bridges -General -Assistance to Zilla Panchayats -Zilla Panchayats	12.26
			Roads and Bridges Sewerage and Sanitation Other expenditure Suvarna Grama	30.15
		4215	Capital Outlay on Water Supply and Sanitation -Water supply -Rural Water Supply -Capital Release to Grama Panchayats	216.60
			Capital Outlay on Water Supply and Sanitation Sewerage and Sanitation Other expenditure Suvarna Grama	30.15

(Rupees in crore)

Sl. No.	Grant No.	Major Head	Area	Unspent provision
1	2	3	4	5
		4702	Capital outlay on Minor Irrigation -Surface water -Capital release to Grama Panchayats	12.04
		5054	Capital outlay on Roads and Bridges -District and Other roads -Road Works -Capital Release to Grama Panchayats	24.91
			Capital outlay on Roads and Bridges -District and other roads -Other expenditure -NABARD Assisted Works	97.94
7	09	2425	Co-operation -Assistance to Credit Co-operatives -General	126.42
			Co-operation - Assistance to Zilla Panchayats – Zilla Panchayats	20.00
8	10	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -Welfare of Scheduled Castes - Assistance to Public Sector and other undertakings -Dr. B.R.Ambedkar Development Corporation Limited	30.75
			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -Welfare of Scheduled Castes - Assistance to Taluk Panchayats -Taluk Panchayats	39.50
			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -Welfare of Scheduled Castes - Assistance to Taluk Panchayats -Taluk Panchayats-CCS/CPS	58.19
			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -Welfare of Scheduled Castes -Other expenditure -Community Irrigation Scheme-Ganga Kalyana	14.15
			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -Welfare of Scheduled Tribes -Assistance to Taluk Panchayats -Taluk Panchayats-CSS/CPS	25.25
			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -Welfare of Backward Classes -Education -Welfare of Other Backward Classes	10.57
			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -Welfare of Backward Classes -Other expenditure -Community Irrigation/Individual Irrigation Scheme (Backward Classes)	12.40
9	16	4216	Capital Outlay on Housing -General -Investments in Public Sector and Other Undertakings -Indira Awaz Yojana- Construction of Anganawadi Buildings	11.00

(Rupees in crore)

Sl. No.	Grant No.	Major Head	Area	Unspent provision
1	2	3	4	5
		6216	Loans for Housing -Rural Housing Scheme -Other Loans -Loans to RGRHC Limited for Ashraya Scheme	30.00
			Loans for Housing -Rural Housing Scheme -Special Development Plan	95.00
10	17	2058	Stationery and Printing -Purchase and supply of Stationery Stores -Stationery Depots	13.67
		2202	General Education -Elementary Education -Other expenditure -Other Schemes	86.92
			General Education -Secondary Education -Govt. Secondary Schools -High Schools (District Sector Schemes)	65.57
			General Education -Secondary Education -Govt. Secondary Schools -Junior Colleges	17.62
			General Education -Secondary Education -Assistance to Non- Government Secondary Schools -Assistance to Non-Government Secondary Schools (State Sector Schemes)	31.64
			General Education -Secondary Education -Assistance to Zilla Panchayats -Zilla Panchayats	43.08
			General Education -Secondary Education -Other expenditure -Other Schemes	41.12
			General Education -University and Higher Education -Government Colleges and Institutes -Other Government Colleges	42.12
			General Education -General -Other expenditure -Computer Literacy-Awareness in Secondary School	57.85
			General Education -General -Other expenditure -Grants-in-Aid in Education	15.00
		2203	Technical Education Polytechnics Polytechnics	20.13
		4202	Capital Outlay on Education, Sports, Art and Culture -General Education -University and Other Higher Education -Buildings	44.55
			Capital Outlay on Education, Sports, Art and Culture -Technical Education	

(Rupees in crore)

Sl. No.	Grant No.	Major Head	Area	Unspent provision
1	2	3	4	5
			-Polytechnics -Buildings	48.69
11	18	2505	Rural Employment -Other Programmes	
			-Employment Assurance Scheme -Employment in Garment Sector	44.36
		2851	Village and Small Industries -Small Scale Industries -Resource support to KSFC	55.38
			Village and Small Industries -Small Scale Industries -Modernisation/Technology Training	17.06
			Village and Small Industries -Handloom Industries -Weavers Package	12.54
			Village and Small Industries Sericulture Industries State Sericulture Industries	15.34
		3475	Other General Economic Services -Transfers to Reserve Fund and Deposit Accounts -Transfers of Cess to the Infrastructure Initiative Fund	355.39
12	19	2215	Water Supply and Sanitation -Water supply -Assistance to Local Bodies, Corporations, etc. -Karnataka Urban Water Supply and Drainage Board	45.00
		2217	Urban Development -Other Urban Development Schemes -Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc. -Bangalore Metropolitan Regional Development Authority	503.45
			Urban Development -General -Other expenditure -Basic Urban Service Programme – Urban Infrastructure	268.47
			Urban Development -General -Other expenditure -Sub-Mission for Basic Services for Urban Poor	195.77
		3475	Other General Economic Services -Urban Oriented Employment Programmes -Swarna Jayanthi Shahari Rojgar Yojana	14.50
		3604	Compensation and Assignment to Local Bodies and Panchayat Raj Institutions -Assistance to Municipal Corporation -Devolution to Municipal Corporations	130.13
			Compensation and Assignments to Local Bodies and Panchayat Raj Institutions -Assistance to Municipal Corporation -Bruhat Bangalore Mahanagara Palike	100.00
			Compensation and Assignment to Local Bodies and Panchayat Raj Institutions -Assistance to Municipalities/ Municipal Council -Devolution to Municipalities	91.34
			Compensation and Assignment to Local Bodies and Panchayat Raj Institutions -Assistance to Municipalities/ Municipal Council	

(Rupees in crore)				
Sl. No.	Grant No.	Major Head	Area	Unspent provision
1	2	3	4	5
			-Developmental works in Urban Local Bodies	54.32
			Compensation and Assignment to Local Bodies and Panchayat Raj Institutions	
			-Assistance to Nagara Panchayats / Notified Area Committees	
			-Devolution for Nagara Panchayats/Notified Area Committees	175.19
			Compensation and Assignment to Local Bodies and Panchayat Raj Institutions	
			Other Miscellaneous Compensations and Assignments	
			-Special Grants to Corporations, Municipalities and Town Panchayats	67.00
		6215	Loans for Water Supply and Sanitation	
			Water Supply	
			Loans to Public Sector and Other Undertakings	
			Bangalore Water Supply and Sewerage Board	324.20
		6217	Loans for Urban Development	
			Other Urban Development Schemes	
			Other Loans	
			Loans for BMRCL	300.00
13	20	2059	Public Works	
			-General	
			-Direction and Administration	
			-Execution (C&B North)	11.45
			Public Works	
			-General	
			-Suspense	
			-Debits	111.26
		3051	Ports and Light Houses	
			-Minor Port	
			-Transfer to Reserve Fund /Deposit Accounts	
			-Transfer of receipts under Ports, Light houses and Shipping	21.52
		3054	Roads and Bridges	
			-Road Works	
			-State Highway Maintenance	49.99
			Roads and Bridges	
			-General	
			-Transfer to Reserve Fund / Deposit Accounts	
			-Transfer of Cess to Rural Road Development Fund	150.00
		4059	Capital Outlay on Public Works	
			-General	
			-Construction	
			-Departmental Buildings	24.38
		4216	Capital Outlay on Housing	
			-Government Residential Buildings	
			-Other Housing	
			-Construction	33.63
		5054	Capital Outlay on Roads and Bridges	
			-State Highways	
			-Road Works	
			-Development of State Highways - EAP	139.09
			Capital Outlay on Roads and Bridges	
			-State Highways	
			-Road Works	
			-Other Road Formation	86.31
			Capital Outlay on Roads and Bridges	
			-State Highways	

(Rupees in crore)

Sl. No.	Grant No.	Major Head	Area	Unspent provision
1	2	3	4	5
			-Road Works -Hassan Peripheral Ring Road	50.00
			Capital Outlay on Roads and Bridges -District and Other Roads -Other expenditure -District Roads	40.03
			Capital Outlay on Roads and Bridges -District and Other Roads -Other expenditure -Central Road Fund Works	520.83
			Capital Outlay on Roads and Bridges -General -Other expenditure -Karnataka Road Fund	250.00
14	21	4701	Capital Outlay on Major and Medium Irrigation -Medium Irrigation - Commercial -Anjanapura-NABARD -Other expenditure	15.00
			Capital Outlay on Major and Medium Irrigation -Medium Irrigation - Commercial -Karnataka Neeravari Nigam Limited -Accelerated Irrigation Benefit Programme (AIBP)	75.00
			Capital Outlay on Major and Medium Irrigation -General -Investment in Public Sector and Other Undertakings -Krishna Bhagya Jala Nigam Ltd.	195.31
			Capital Outlay on Major and Medium Irrigation -General -Investment in Public Sector and Other Undertakings -Karnataka Neeravari Nigam Limited	461.68
			Capital Outlay on Major and Medium Irrigation -General -Other expenditure -New Schemes	79.13
			Capital Outlay on Major and Medium Irrigation -General -Other expenditure -PM Relief Package for Farmers Suicide - KNNL	225.00
			Capital Outlay on Major and Medium Irrigation -General -Other expenditure -PM Relief Package for Farmers Suicide -KBJNL	116.15
		4702	Capital Outlay on Minor Irrigation -Surface Water -Water Tanks-Construction of New Tanks, Pick ups, etc.	165.00
			Capital Outlay on Minor Irrigation Surface Water World Bank Aided Tank Irrigation Projects	190.00
			Capital Outlay on Minor Irrigation -Surface Water -Barrages	23.00
			Capital Outlay on Minor Irrigation -Surface Water -Capital Release to Grama Panchayats	26.91
		4705	Capital Outlay on Command Area Development -Other expenditure - CADA-SDP	14.72

(Rupees in crore)

Sl. No.	Grant No.	Major Head	Area	Unspent provision		
1	2	3	4	5		
15	22	2210	Medical and Public Health -Urban Health Services-Allopathy -Hospitals and Dispensaries -Hospitals attached to teaching institutions	17.48		
			Medical and Public Health -Rural Health Services-Allopathy -Hospitals and Dispensaries -Taluk level General Hospitals	18.02		
			Medical and Public Health -Medical Education, Training and Research -Allopathy -Education including Education in Pharmacy	38.66		
			Medical and Public Health -Public Health -Other expenditure -KHSDRP-Project Management and Evaluations	11.22		
			Medical and Public Health -Public Health -General -Assistance to Zilla Panchayats -Zilla Panchayats	30.11		
			4210	Capital Outlay on Medical and Public Health -Urban Health Services -Hospitals and Dispensaries -Buildings	52.24	
			Capital Outlay on Medical and Public Health -Urban Health Services -Hospitals and Dispensaries -Capital Release to Zilla Panchayats	42.57		
			Capital Outlay on Medical and Public Health -Medical Education-Training and Research -Allopathy -Buildings	15.07		
		16	24	2801	Power -General -Assistance to Electricity Boards -Karnataka Power Transmission Corporation Limited	467.27
					Power -General -Other expenditure -Accelerated Power Development Programme	16.52
17	26	2515	Other Rural Development Programmes -Other expenditure -Hyderabad-Karnataka Development Board	29.95		
			Other Rural Development Programmes -Other expenditure -Malnad Areas Development Board	22.78		
			Other Rural Development Programmes -Other expenditure -Maidan Development Board	19.05		
		2575	Other Special Area Programmes -Others -Special Area Programme -Legislators Constituency Development Fund	147.00		
18	29	2049	Interest Payments -Interest on Internal Debt			

(Rupees in crore)

Sl. No.	Grant No.	Major Head	Area	Unspent provision
1	2	3	4	5
			-Interest on Market Loans -Interest on Current Loans	362.34
			Interest Payments -Interest on Internal Debt -Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government -Interest on Special Securities issued to NSSF of the Central Government by the State Government	261.15
			Interest Payments -Interest on Small Savings, Provident Funds, etc -Interest on Insurance and Pension Funds -State Government Insurance Funds	37.26
			Interest Payments -Interest on Loans and Advances from Central Government -Interest on Loans for State/Union Territory Plan Schemes	130.55
		6003	Internal Debt of the State Government -Ways and Means Advances from Reserve Bank of India -Clean and Secured Ways and Means Advances	1,000.00
			Internal Debt of the State Government -Ways and Means Advances from Reserve Bank of India -Over-draft with Reserve Bank of India	350.00
		6004	Loans and Advances from the Central Government -Loans for State / Union Territory Plan Schemes -Block Loans -Normal Assistance	39.14

Appendix 2.2

Unspent provision due to non/short/ late -release of funds and non/late-receipt of sanctions from Government

(Reference: Paragraph 2.3.2; Page 52)

(Rupees in crore)

Sl. No.	Grant	Head of account	Unspent provision
1.	01 –Agriculture and Horticulture	2401-105-01- Soil Health Centres -Subsidiary Expenses	4.33
2.		4402-800-01-RIDF Assisted Watershed Development - NABARD Works	10.00
3.	02- Animal Husbandry and Fisheries	2403-101-17- Centrally Sponsored Scheme of setting up of State Veterinary Council – Grants in Aid	0.30
4.		2403-103-17- Assistance to Poultry Farms (CSS) – General Expenses	0.85
5.		2403-104-02- Karnataka Sheep and Sheep Products Development Board - Grants in Aid	0.50
6.		2403-113-02-Sample Survey Scheme – Milk, Egg and Wool – Salaries – Staff	0.51
7.		2403-113-04- Animal Husbandry Statistics and Livestock Census – Subsidiary Expenses	6.68
8.		2403-113-04- Animal Husbandry Statistics and Livestock Census – General Expenses	0.73
9.		2403-800-30- Rashtriya Krishi Vikasa Yojane- Animal Husbandry- Grants-in-aid	0.24
10.		2405-103-06-Remission of Central Excise Duty on HSD used by Mechanical Fish Craft- Financial Assistance/Relief	2.50
11.		2405-800-20-Matsya Ashraya – Other Expenses	2.10
12.		4403-101-04-Veterinary College at Shimoga - Major Works	3.00
13.	4403-101-06- Institute for Vaccine Production- Major Works	1.00	
14.	05 – Home and Transport	2055-001-01-Director General and Inspector General of Police- Other Expenses	0.32
15.		2055-108-09- Traffic Improvement - Other Expenses	25.00
16.		2056-800-03- Modernisation of Jails-Modernisation	0.44
17.	08- Forest, Ecology and Environment	2406-01-101-2 Other Schemes -Utilisation of CAMPA Fund – Major Works	200.00
18.		2406-02-110-20-Nilgiris Biosphere Reserve-Major Works	1.79
19.		2406-02-110-02- Central Sector Scheme of Project Tiger, Bandipur -Major Works	1.10
20.	12- Information, Tourism and Youth Services	2204-104-31- XII Finance Commission Grants for Multi Gyms and Sports Complex - Other Expenses	10.52
21.		2220-60-001-01- Directorate of Information and Publicity - Other Expenses	0.91
22.		2220-60-103-01- Press and News Services – General Expenses	0.26
23.		5452-01-800-05- Tourism Infrastructure at Belur -Capital Expenses	2.00
24.		6216-03-800-03- Loans to RGRHC Ltd. for Ashraya Scheme - Loans	3.00
25.	17- Education	2203-112-02-SKSJT Institute, Bangalore – Materials and Supplies	1.12
26.	23- Labour	2230-01-198-6- Grama Panchayats – CSS/CPS -Block Grants - Lumpsum	0.91
		Total	280.11

Appendix 2.3

Major heads of account under which excess expenditure was above Rs.10 crore

(Reference: Paragraph 2.3.4; Page 53)

(Rupees in crore)									
Sl. No.	Grant No.	Major Head	Area	Total Provision	Expenditure	Excess			
1	03	2071	Pensions and Other Retirement Benefits Civil Superannuation and Retirement Allowances State Government Pensions	2,343.03	2,568.79	225.76			
			Pensions and Other Retirement Benefits Civil Commutated Value of Pensions Other Payments	283.00	438.20	155.20			
			Pensions and Other Retirement Benefits Civil Gratuities Other Gratuities – Karnataka	175.40	392.12	216.72			
			Pensions and Other Retirement Benefits Civil Pensions of Employees of Local Bodies Payments to Municipal Employees	87.50	104.65	17.15			
			Pensions and Other Retirement Benefits Civil Leave Encashment Benefits General Services	6.28	46.15	39.87			
			Pensions and Other Retirement Benefits Civil Leave Encashment Benefits Social Services	7.17	55.61	48.44			
			Pensions and Other Retirement Benefits Civil Leave Encashment Benefits Economic Services	4.67	30.63	25.96			
			2	05	3055	Road Transport Other expenditure Subsidy to Students and Other Concessions Extended by KSRTC	51.11	66.24	15.13
						3	14	2029	Land Revenue -Collection charges -Bangalore Division
2235	Social Security and Welfare Other Social Security and Welfare Programmes Pension under Social Security Scheme Old Age Pension Scheme	387.00	408.20	21.20					
2245	Relief on Account of Natural Calamities Calamity Relief Fund								

(Rupees in crore)

Sl. No.	Grant No.	Major Head	Area	Total Provision	Expenditure	Excess
			Transfer to Reserve Funds and Deposit Accounts – Calamity Relief Fund Central Share to Calamity Relief Fund	99.55	288.66	189.11
4	17	2058	Stationery and Printing Government Press Karnataka Text Book Society	30.57	46.57	16.00
		2202	General Education Elementary Education Assistance to Zilla Panchayats Zilla Panchayat	503.87	552.52	48.65
			General Education Elementary Education Assistance to Taluk Panchayats Taluk Panchayats	877.41	928.83	51.42
5	19	2217	Urban Development General Other expenditure Urban Infrastructure Development Scheme for Small and Medium Town	100.00	151.97	51.97
		4217	Capital Outlay on Urban Development Other Urban Development Schemes Other expenditure Equity in BMRCL	400.00	500.00	100.00
6	20	3054	Roads and Bridges General Transfer to Reserve Fund/Deposit Account Transfer of Grants from Central Road Fund to Deposit Head Subventions	150.00	169.23	19.23
		5054	Capital Outlay on Roads and Bridges District and Other Roads Other expenditure NABARD Assisted Works	324.21	384.33	60.12
			Capital Outlay on Roads and Bridges General Investments in Public Sector and Other Undertakings Karnataka State Roads Development Corporation	512.13	562.13	50.00
7	21	4701	Capital Outlay on Major and Medium Irrigation Major Irrigation – Commercial Tungabhadra Project – Left Bank Direction and Administration	1.43	11.68	10.25
			Capital Outlay on Major and Medium Irrigation Medium Irrigation - Commercial UKP Zones Upper Krishna Project/Krishna Basin	200.00	245.00	45.00

(Rupees in crore)

Sl. No.	Grant No.	Major Head	Area	Total Provision	Expenditure	Excess
			Project – AIBP			
		4702	Capital Outlay on Minor Irrigation Surface Water Barrages	80.29	112.64	32.35
8	24	4801	Capital Outlay on Power Projects Hydel Generation Investment in Public Sector and Other Undertakings Karnataka Power Transmission Corporation Limited	200.00	250.00	50.00
9	29	2049	Interest Payments Interest on Small Savings, Provident Funds etc Interest on Insurance and Pension Fund State Government Employees Group Insurance Fund	34.82	81.01	46.19
		6003	Interest Debt of the State Government Loans from NABARD Loans from Rural Infrastructure Development Fund	106.16	127.24	21.08

Appendix 2.4

Persistent Excess expenditure over provision
(Ref: Paragraph 2.3.5; Page 53)

(Rupees in crore)

Sl. No.	Grant & Head of account	2004-05			2005-06			2006-07			2007-08			2008-09		
		Provision	Expenditure	Excess												
1	03-Finance 2071-01-115-2- Social Services	32.23	42.39	10.16	43.69	46.67	2.98	46.05	50.63	4.58	58.10	60.12	2.02	7.17	55.61	48.44
2	14 – Revenue 2029-101-1 Bangalore Division	69.35	78.91	9.56	90.17	98.06	7.89	94.79	98.48	3.69	122.97	126.95	3.98	108.70	124.44	15.74
3	20 – Public Works 2059-80-001-01 Chief Engineer (C&B South, Bangalore)	2.55	3.57	1.02	2.71	4.27	1.56	3.10	4.60	1.50	3.23	5.23	2.00	3.98	5.94	1.96
4	2059-80-001-02 Chief Engineer (C&B North, Dharwad)	1.57	3.23	1.66	1.70	2.26	0.56	1.91	2.30	0.39	2.27	2.81	0.54	2.62	3.49	0.87
5	21 – Water Resources 2702-01-101-02 – Maintenance and Repairs	14.75	24.73	9.98	15.63	23.68	8.05	29.20	40.38	11.18	18.92	23.33	4.41	20.81	21.25	0.44
6	4701-01-317-1 -Direction and Administration	1.03	8.22	7.19	1.14	9.34	8.20	1.04	8.27	7.23	1.17	10.67	9.50	1.43	11.68	10.25

Appendix 2.5

Expenditure incurred without provision during 2008-09
(Reference: Paragraph 2.3.6; Page 53)

(Rupees in crore)

Sl. No.	Grant	Head of Account	Expenditure	Reasons
1	2-Animal Husbandry and Fisheries	2405-800-02 Share of Expenditure on Tunga Bhadra Board Fisheries Scheme	1.61	Debit transferred through the Accountant General, Andra Pradesh
2	7- Rural Development and Panchayat Raj	2215-01-102-7 Scheme with bilateral assistance	1.63	Grant released as Additional Central Assistance for externally aided projects in State
3	8-Forest, Ecology and Environment	2406-01-800-08 Rehabilitation Package for Sargod and Masakali Forest Encroachers	0.23	-
4	19-Urban Development	2217-05-191-1-86 Debt Relief – Grants-in-Aid	0.30	Payment of additional Central assistance for externally aided projects in the State
5		6217-60-191-6 BMP Karnataka – Loans – Debt Relief	0.46	Additional Central Assistance for externally aided projects in State
6	21-Water Resources	4701-01-317-1 Direction and Administration	10.25	Adjustment carried out without provision
7		4701-01-359-1 Direction and Administration	2.51	Adjustment carried out without provision
8	22-Health and Family Welfare Services	2210-01-110-2-83 Karnataka Health Systems Project, EAP	1.36	Additional Central Assistance for externally aided projects
9		6210-01-800-81 Upgrading Health Facility in Karnataka	3.17	
10	29-Debt Servicing	2049-01-101-1-71 – 8.40% KG Stock 2018	63.00	--
11		2049-04-101- Back to Back External Loans – Debt Servicing	7.24	Expenditure being debited directly to Government of Karnataka by Controller of Aid Accounts and Audit periodically and adjusted in the books of account.
12		2049-04-101- Back to Back External Loans – Commitment Charges	2.94	
13		2049-60-701-Miscellaneous	0.15	Interest on grants recovered by Government of India that were released during Dec' 06 but remained unutilized.
		Total	94.85	

Appendix 2.6

**Excess expenditure over provision requiring regularisation
(Reference: Paragraph 2.3.7; Page 53)**

(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	1,090.49	1,090.49	
2003-04	6/1	14,16,27,24,8,20,29	2,817.82	2,811.36	Reduction of Rs.6.46 crore is the net result of increase of Rs.0.04 crore due to reconciliation and decrease of Rs.6.50 crore due to rectification of misclassification.
2004-05	5/1	8,17,18,20,24,29	1,919.02	2,204.68	Excess increased due to proforma correction of Rs.285.66 crore under Grant 24 on account of book adjustments relating to power subsidy for 2004-05, not shown in the annual accounts 2004-05
2005-06	4/1	3,14,18,24,25	809.02	809.02	
2006-07	4/1	8,14,15,18,24	483.45	483.45	
2007-08	2/2	4,8,27	5.15	5.15	
Total			8,231.23	8,508.34	

Appendix 2.7

Cases of New service/New Instrument of service

(Reference: Paragraph 2.3.9; Page 54)

(Rupees in crore)

Sl. No.	Grant	Head of account	Budget Provision	Expenditure	Excess
(1)	(2)	(3)	(4)	(5)	(6)
1	02- Animal Husbandry and Fisheries	2405 Fisheries 800 Other Expenditure 02 Share of expenditure on Tungabhadra Board Fisheries Scheme Other Expenses	-	1.61	1.61
2	03 – Finance	2071 Pensions and other Retirement Benefits 01 Civil 103 Compassionate Allowance 3 Compassionate Allowance, Karnataka	0.60	2.07	1.47
3		2071 Pensions and other Retirement Benefits 01 Civil 115 Leave Encashment Benefits 1 General Services 14 Administration of Justice – Pension and Retirement Benefits	0.63	5.58	4.95
4		2071 Pensions and other Retirement Benefits 01 Civil 115 Leave Encashment Benefits 1 General Services 29 Land Revenue – Pensions and Retirement Benefits	0.45	2.68	2.23
5		2071 Pensions and other Retirement Benefits 01 Civil 115 Leave Encashment Benefits 1 General Services 40 Sales Tax- Pension and Retirement Benefits	0.33	1.89	1.56
6		2071 Pensions and other Retirement Benefits 01 Civil 115 Leave Encashment Benefits 1 General Services 52 Secretariat General Services – Pension and Retirement Benefits	0.24	1.75	1.51
7		2071 Pensions and other Retirement Benefits 01 Civil			

Sl. No.	Grant	Head of account	Budget Provision	Expenditure	Excess
(1)	(2)	(3)	(4)	(5)	(6)
		115 Leave Encashment Benefits 1 General Services 53 District Administration – Pension and Retirement Benefits	0.82	5.97	5.15
8		2071 Pensions and other Retirement Benefits 01 Civil 115 Leave Encashment Benefits 1 General Services 54 Treasury and Accounts Administration-Pension and Retirement Benefits	0.23	1.86	1.63
9		2071 Pensions and other Retirement Benefits 01 Civil 115 Leave Encashment Benefits 1 General Services 55 Police – Pension and Retirement Benefits	1.82	15.90	14.08
10		2071 Pensions and other Retirement Benefits 01 Civil 115 Leave Encashment Benefits 1 General Services 59 Public Works – Pension and Retirement Benefits	0.80	4.72	3.92
11		2071 Pensions and other Retirement Benefits 01 Civil 115 Leave Encashment Benefits 1 General Services 70 Other Administrative Services – Pension and Retirement Benefits	0.24	1.44	1.20
12		2071 Pensions and other Retirement Benefits 01 Civil 115 Leave Encashment Benefits 2 Social Services 02 General Education – Pension and Retirement Benefits	2.82	28.16	25.34
13		2071 Pensions and other Retirement Benefits 01 Civil 115 Leave Encashment Benefits 2 Social Services 10 Medical and Public Health – Pension and Retirement Benefits	2.87	17.13	14.26
14		2071 Pensions and other Retirement Benefits 01 Civil 115 Leave Encashment Benefits 2 Social Services			

Sl. No.	Grant	Head of account	Budget Provision	Expenditure	Excess
(1)	(2)	(3)	(4)	(5)	(6)
		11 Family Welfare- Pension and Retirement Benefits	0.27	1.81	1.54
15		2071 Pensions and other Retirement Benefits 01 Civil 115 Leave Encashment Benefits 2 Social Services 25 Welfare of SC, ST and OBC- Pension and Retirement Benefits	0.27	2.45	2.18
16		2071 Pensions and other Retirement Benefits 01 Civil 115 Leave Encashment Benefits 2 Social Services 35 Social Security and Welfare - Pension and Retirement Benefits	0.19	1.63	1.44
17		2071 Pensions and other Retirement Benefits 01 Civil 115 Leave Encashment Benefits 3 Economic Services 01 Crop Husbandry- Pension and Retirement Benefits	0.98	7.80	6.82
18		2071 Pensions and other Retirement Benefits 01 Civil 115 Leave Encashment Benefits 3 Economic Services 02 Soil and Water Conservation- Pension and Retirement Benefits	0.26	1.58	1.32
19		2071 Pensions and other Retirement Benefits 01 Civil 115 Leave Encashment Benefits 3 Economic Services 03 Animal Husbandry- Pension and Retirement Benefits	0.51	2.82	2.31
20		2071 Pensions and other Retirement Benefits 01 Civil 115 Leave Encashment Benefits 3 Economic Services 06 Forest and Wildlife- Pension and Retirement Benefits	0.45	3.19	2.74
21		2071 Pensions and other Retirement Benefits 01 Civil 115 Leave Encashment Benefits 3 Economic Services 10 Co-operation- Pension and Retirement Benefits	0.29	2.55	2.26

Sl. No.	Grant	Head of account	Budget Provision	Expenditure	Excess
(1)	(2)	(3)	(4)	(5)	(6)
22		2071 Pensions and other Retirement Benefits 01 Civil 115 Leave Encashment Benefits 3 Economic Services 15 Other Rural Development Programmes - Pension and Retirement Benefits	0.36	2.62	2.26
23		2071 Pensions and other Retirement Benefits 01 Civil 115 Leave Encashment Benefits 3 Economic Services 17 Major and Medium Irrigation - Pension and Retirement Benefits	0.54	3.65	3.11
24		2071 Pensions and other Retirement Benefits 01 Civil 115 Leave Encashment Benefits 4 Capital Heads Major and Medium Irrigation- Pension and Retirement Benefits	0.24	1.65	1.41
25	05- Home and Transport	2056 Jails 001 Direction and Administration 01 Inspector General of Prisons Building Expenses	0.04	1.57	1.53
26	7-Rural Development and Panchayat Raj	2515 Other Rural Development Programme 198 Assistance to Grama Panchayats 6 Grama Panchayats-CSS/CPS 09 Block Grants 402 Bangalore Urban	0.82	5.57	4.75
27		2215 Water Supply and Sanitation 01 Water Supply 102 Rural Water Supply Programmes 7 Schemes with Bilateral Assistance	-	1.63	1.63
28	17 - Education	2202 General Education 02 Secondary Education 109 Government Secondary Schools 13 Junior Colleges 003 Staff	14.68	153.68	139.00
29	20- Public Works	2059 Public Works 80 General 001 Direction and Administration 03 Government Architect and Other Public Works Offices Salaries	1.32	4.98	3.66
30	22-Health and Family Welfare Services	2210 Medical and Public Health 01 Urban Health Services - Allopathy 001 Direction and Administration 01 Directorate of Health and Family Welfare Services (Medical Branch)			

Sl. No.	Grant	Head of account	Budget Provision	Expenditure	Excess
(1)	(2)	(3)	(4)	(5)	(6)
		002 Pay Officers	0.09	4.68	4.59
31		2210 Medical and Public Health 01 Urban Health Services - Allopathy 001 Direction and Administration 01 Directorate of Health and Family Welfare Services (Medical Branch) 014 Other Allowances	0.24	1.33	1.09
32		2210 Medical and Public Health 01 Urban Health Services – Allopathy 110 Hospital and Dispensaries 2 Major Hospitals 80 Secondary Level Hospitals (EAP) 051 General Expenses	0.22	3.19	2.97
33		2210 Medical and Public Health 01 Urban Health Services - Allopathy 110 Hospital and Dispensaries 2 Major Hospitals 83 Karnataka Health Systems Project – EAP 051 General Expenses	-	1.36	1.36
34		2210 Medical and Public Health 05 Medical Education, Training and Research 105 Allopathy 1 Education including Education in Pharmacy 98 Government Colleges with Attached Hospitals 014 Other Allowances	0.48	1.95	1.47
35		6210 Loans for Medical and Public Health 01 Urban Health Services 800 Other Loans 81 Upgrading Health facility in Karnataka	-	3.17	3.17
	Total		34.10	305.62	271.52

Appendix 2.8

Unnecessary supplementary provision

(Reference : Paragraph 2.3.10; Page 55)

(Rupees in crore)

Sl. No.	Grant No. and Section	No. of Detailed Heads	Provision		Expenditure	Unspent Provision
			Original	Supplementary		
1	2 (Revenue Voted)	03	0.00	3.74	0.00	3.74
2	3- (Revenue Voted)	02	22.94	1.25	8.48	15.71
3	5- (Revenue Voted)	01	0.56	0.35	0.49	0.42
4	11- (Revenue Voted)	15	106.96	18.55	101.96	23.56
5	14- (Revenue Voted)	03	27.45	1.02	22.34	6.13
	(Capital Voted)	01	9.00	6.00	8.40	6.60
6	17- (Revenue Voted)	04	20.81	3.60	18.71	5.70
7	18- (Revenue Voted)	01	1.28	0.05	1.22	0.11
	(Capital Voted)	01	13.07	13.07	12.06	14.08
8	20- (Revenue Voted)	03	11.70	3.03	9.27	5.46
	(Capital Voted)	02	35.00	19.74	33.61	21.13
9	21- (Revenue Voted)	03	0.54	1.60	0.46	1.68
	(Capital Voted)	01	412.81	27.88	271.42	169.27
10	22- (Revenue Voted)	16	0.00	1.88	0.00	1.88
11	24- (Revenue Voted)	01	1.30	0.40	0.03	1.67
12	25- (Revenue Voted)	02	0.09	1.03	0.09	1.03
13	26- (Revenue Voted)	02	200.20	100.50	153.19	147.51
14	27- (Revenue Voted)	01	0.04	0.02	0.03	0.02
	Total	62	863.75	203.71	641.76	425.70

Appendix 2.9

Excessive supplementary provision

(Reference: Paragraph 2.3.11; Page 55)

(Rupees in crore)

Sl. No.	Grant No. and Section	No. of detailed Heads	Provision		Expenditure	Unspent Provision
			Original	Supplementary		
1	1- (Revenue- Voted)	02	0	8.75	6.59	2.16
2	2- (Revenue Voted)	01	0.15	5.00	5.09	0.06
3	3- (Revenue Voted)	04	7.70	2,002.15	1,859.36	150.49
4	4- (Revenue Voted)	07	12.34	9.80	18.77	3.37
5	7- (Revenue Voted)	02	3.70	6.29	5.79	4.20
	(Capital Voted)	03	650.00	286.02	841.91	94.11
6	9- (Revenue Voted)	01	0.39	0.10	0.47	0.02
7	10- (Revenue Voted)	01	2.65	0.57	2.73	0.49
8	11- (Revenue Voted)	26	289.64	81.26	349.70	21.20
9	12- (Capital Voted)	01	25.00	20.00	35.00	10.00
10	14- (Revenue Voted)	04	78.61	49.37	99.34	28.64
11	17- (Revenue Voted)	03	91.41	111.45	119.72	83.14
12	18- (Revenue Voted)	03	0.21	7.21	0.99	6.43
	(Capital Voted)	01	0.05	0.34	0.34	0.05
13	19- (Revenue Voted)	01	0.00	5.00	0.60	4.40
14	20- (Revenue Voted)	02	6.62	1.16	7.76	0.02
	(Capital Voted)	05	281.05	873.96	793.93	361.08
15	21- (Capital Voted)	03	9.00	18.80	26.10	1.70
16	22- (Revenue Voted)	02	0.00	0.11	0.03	0.08
17	23- (Revenue Voted)	01	17.34	10.00	19.45	7.89
	(Capital Voted)	01	3.00	3.00	3.97	2.03
18	24- (Revenue Voted)	02	0.37	0.14	0.50	0.01
19	25 -(Revenue Voted)	03	2.87	2.66	5.09	0.44
	Total	79	1,482.10	3,503.14	4,203.23	782.01

Appendix 2.10

Inadequate supplementary provision

(Reference: Paragraph 2.3.12, Page 55)

(Rupees in crore)

Sl. No.	Grant No. and Section	No. of detailed heads	Provision		Expenditure	Excess Uncovered
			Original	Supplementary		
1	10- (Revenue Voted)	35	175.77	17.36	205.92	12.79
2	14- (Revenue Voted)	01	0.32	0.09	0.76	0.35
3	17- (Revenue Voted)	03	16.02	1.20	18.18	0.96
4	20- (Revenue Voted)	02	251.25	131.26	404.17	21.66
5	24- (Revenue Voted)	01	3.11	0.81	4.03	0.11
6	25- (Revenue Voted)	05	20.22	4.50	25.02	0.30
	Total	47	466.69	155.22	658.08	36.17

Appendix 2.11

Injudicious re-appropriation of funds

(Reference: Paragraph 2.3.13; Page 55)

(Rupees in crore)						
Sl. No.	Head of account	Provision (Original plus Supplementary)	Re-appropriation	Final Grant	Expenditure	Excess (+)/ unspent provision (-)
1	4210- Capital outlay on Medical and Public Health 01- Urban Health Services 110- Hospital and Dispensaries 1- Buildings 01- State Plan Schemes 139- Major Works	65.01	(+)27.00	92.01	113.00	(+)20.99
2	2202- General Education 02- Secondary Education 196- Assistance to Zilla Panchayats 1- Zilla Panchayats 01- Block Grants 401- Bangalore (Urban)	77.12	(+)0.88	78.00	86.40	(+)8.40
		142.13	(+)27.88	170.01	199.40	(+)29.39
3	2049- Interest payments 01- Interest on Internal Debt 123- Interest on Special Security issued to National Small Savings Fund of the Central Government by State Government 02- Interest on Special Security issued to National Small Savings Fund of the Central Government by the State Government 240- Debt Servicing	2167.16	(-)46.54	2120.62	1906.02	(-)214.60
4	5465- Investments in General Financial and Trading Institutions 01- Investments in General Financial Institutions 190- Investment in Public Sector and Other Undertakings, Banks, etc. 1- Investment in Infrastructure 05- Development of Minor Airports 211- Investments	150.00	(-)35.41	114.59	60.00	(-)54.59
5	2202- General Education 02- Secondary Education					

Sl. No.	Head of account	Provision (Original plus Supplementary)	Re-appropriation	Final Grant	Expenditure	Excess (+)/ unspent provision (-)
	196- Assistance to Zilla Panchayats 1- Zilla Panchayats 01- Block Grants 300- Lumpsum-Zilla Parishads	52.52	(-)2.46	50.06	-	(-)50.06
6	2225- Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes 01- Welfare of Scheduled Castes 197- Assistance to Taluk Panchayats 1- Taluk Panchayats 01- Block Grants 300- Lumpsum-Zilla parishads	50.00	(-)0.22	49.78	-	(-)49.78
7	4701- Capital outlay on Major & Medium Irrigation 03- Medium Irrigation-Commercial 374- Karnataka Neeravari Nigam Limited 01- Accelerated Irrigation Benefit Programme (AIBP) 139 Major works	234.00	(-)45.00	189.00	159.00	(-)30.00
8	2202- General Education 01- Elementary Education 800- Other expenditure 1- Other Schemes 35- Activities to promote Universalisation of Primary Education – Akshara Dasoha 059- Other expenses	200.35	(-)53.67	146.68	117.92	(-)28.76
9	2210- Medical and Public Health 80- General 196- Assistance to Zilla Panchayats 1- Zilla Panchayats 01- Block Grants 300- Lumpsum-Zilla parishads	43.74	(-)18.76	24.98	-	(-)24.98
10	2235- Social Security and Welfare 60- Other Social Security and Welfare Programmes 001- Direction and Administration 02- New Social Security 059- Other Expenses	120.00	(-)2.05	117.95	93.19	(-)24.76
11	2047- Other Fiscal Services 103- Promotion of Small Savings 01- Director of Small Savings 015 Subsidiary Expenses	28.00	(-)0.60	27.40	7.05	(-)20.35

Sl. No.	Head of account	Provision (Original plus Supplementary)	Re-appropriation	Final Grant	Expenditure	Excess (+)/ unspent provision (-)
12	2202- General Education 02- Secondary Education 109- Government Secondary Schools 03- High Schools (District Sector Schemes) 059 Other Expenses	70.00	(-)46.00	24.00	4.43	(-)19.57
13	2205- Art & Culture 800- Other Expenses 07- Belgaum Vishwa Kannada Sammelana 059- Other Expenses	25.00	(-)5.00	20.00	0.71	(-)19.29
14	4215- Capital Outlay on Water Supply and Sanitation 01- Water Supply 102- Rural Water Supply 9- Capital Release to Grama Panchayat 06- Rural Water Supply-SDP 132- Capital expenses	100.00	(-)50.00	50.00	35.38	(-)14.62
15	4210- Capital outlay on Medical and Public Health 01- Urban Health Services 110- Hospitals and Dispensaries 7- Capital Release to Zilla Panchayats 03- Establishment of Super Speciality Health Complex at Ramanagara 139- Major Works	43.00	(-)30.00	13.00	-	(-)13.00
16	2235- Social Security and Welfare 02- Social Welfare 103- Women's Welfare 41- Stree Shakti 059- Other expenses	18.12	(-)0.02	18.10	7.98	(-)10.12
17	4702- Capital Outlay on Minor Irrigation 101- Surface Water 9- Capital Release to Gram Panchayats 01- New Tanks 132- Capital Expenses	16.40	(-)2.71	13.69	4.12	(-)9.57
18	2506- Land Reforms 101- Regulation of Land Holding and Tenancy 5- Other Schemes 10- Computerisation of Land Records 125- Modernisation	10.34	(-)1.86	8.48	-	(-)8.48

Sl. No.	Head of account	Provision (Original plus Supplementary)	Re-appropriation	Final Grant	Expenditure	Excess (+)/ unspent provision (-)
19	6216- Loans for Housing 03- Rural Housing Scheme 800- Other Loans 03- Loans to RGRHC Ltd for Ashraya Scheme 394- Loans	110.00	(-)3.00	107.00	100.00	(-)7.00
20	4210- Capital outlay on Medical and Public Health 03- Medical Education, Training and Research 105- Allopathy 1- Buildings 02- New Medical Colleges 386- Construction	120.00	(-)6.45	113.55	108.78	(-)4.77
21	2054- Treasury and Accounts Administration 098- Local Fund Audit 02- Fiscal Policy and Analysis Cell (FPAC) 051- General Expenses	3.81	(-)0.17	3.64	0.23	(-)3.41
22	2851- Village and Small Industries 102- Small Scale Industries 64- Establishments of Mini Tool Room 436- NABARD works	5.00	(-)1.81	3.19	-	(-)3.19
23	4702- Capital Outlay on Minor Irrigation 101- Surface Water 3- Lift Irrigation Schemes 01- Chief Engineer, Bangalore (Minor Irrigation) 139- Major works	23.51	(-)6.00	17.51	14.56	(-)2.95
24	4405- Capital Outlay on Fisheries 104- Fishing Harbour and Landing Facilities 01- Construction of jetties and Landing Centres-Central Sponsored Scheme (50:50) 386- Construction	12.00	(-)8.00	4.00	1.21	(-)2.79
25	2404- Dairy Development 191- Assistance to Cooperative and other Bodies 1- Karnataka Milk Producers' Cooperative Federation Ltd. 16- Dairy Programme for Women-KMF 059- Other Expenses	7.50	(-)0.89	6.61	4.25	(-)2.36
26	2851- Village and Small Industries 103- Handloom Industries 59- Integrated Handloom Development Scheme –					

Sl. No.	Head of account	Provision (Original plus Supplementary)	Re-appropriation	Final Grant	Expenditure	Excess (+)/ unspent provision (-)
	KHDC 059- Other Expenses	7.00	(-)0.65	6.35	4.18	(-)2.17
27	5452- Capital Outlay on Tourism 01- Tourist Infrastructure 800- Other Expenditure 01- Tourism Infrastructure at Pattadakal 132- Capital Expenses	4.00	(-)2.00	2.00	-	(-)2.00
28	5452- Capital Outlay on Tourism 01- Tourist Infrastructure 800- Other expenditure 03- Tourism Infrastructure at Hampi 132- Capital expenses	4.00	(-)0.66	3.34	1.34	(-)2.00
29	5452- Capital Outlay on Tourism 01- Tourist Infrastructure 800- Other Expenditure 04- Tourism Infrastructure at Bijapur 132- Capital expenses	4.00	(-)1.00	3.00	1.00	(-)2.00
30	5452- Capital Outlay on Tourism 01- Tourist Infrastructure 800- Other Expenditure 05- Tourism Infrastructure at Belur 132- Capital expenses	4.00	(-)2.00	2.00	-	(-)2.00
31	2235- Social Security and Welfare 02- Social Welfare 106- Correctional Services 10- CSS(50:50) A Programme for Juvenile Justice 051- General Expenses	3.23	(-)0.02	3.21	1.36	(-)1.85
32	2205- Art and Culture 800- Other Expenditure 10- Swathantra Yodhara Gramagala Abhivradhi 059- Other expenses	5.00	(-)3.06	1.94	0.18	(-)1.76
33	2403- Animal Husbandry 196- Assistance to Zilla Panchayats 1- Zilla Panchayats 01- Block grants 300- Lumpsum-Zilla parishad	2.15	(-)0.44	1.71	-	(-)1.71
34	2851- Village and Small Industries 102- Small Scale Industries 69- Modernisation/Technology Training 059- Other expenses	12.00	(-)0.48	11.52	9.94	(-)1.58

Sl. No.	Head of account	Provision (Original plus Supplementary)	Re-appropriation	Final Grant	Expenditure	Excess (+)/ unspent provision (-)
35	2205- Art and culture 102- Promotion of Art and Culture					
	4- Other schemes 09- Suvarna Karnataka 059- Other expenses	3.00	(-)0.25	2.75	1.31	(-)1.44
36	4701- Capital Outlay on Major and Medium Irrigation 01- Major Irrigation –Commercial 317- Tungabhadra Project-Left Bank 4- Other expenditure 07- Distributories 132- Capital Expenses	1.39	(-)0.01	1.38	0.16	(-)1.22
37	2515- Other Rural Development programmes 102- Community Development 11- Agra prashasti 117- Scholarships and Incentives	1.08	(-)0.01	1.07	-	(-)1.07
38	3452- Tourism 01- Tourist Infrastructure 101- Tourist centre 01- Development of Beach Resort, Tourism Promotional Councils and Jog Authority 059- Other expenses	1.50	(-)0.50	1.00	-	(-)1.00
		3,662.80	(-)377.70	3,285.10	2,644.30	(-)640.80
39	4215- Capital Outlay on Water Supply and Sanitation 01- Water Supply 102- Rural Water Supply 9- Capital release to Grama Panchayat 04- Rural Water Supply Scheme 132- Capital Expenses	600.00	(+)80.00	680.00	533.24	(-)146.76
40	5452- Capital Outlay on Tourism 01- Tourist Infrastructure 800- Other expenditure 10- Roads to Tourist places 436- NABARD works	30.00	(+)5.66	35.66	15.66	(-)20.00
41	4702- Capital Outlay. on Minor Irrigation 101- Surface Water 5- Barrages 01- Construction of Barrages 436- NABARD works	22.65	(+)35.85	58.50	42.49	(-)16.01

Sl. No.	Head of account	Provision (Original plus Supplementary)	Re-appropriation	Final Grant	Expenditure	Excess (+)/ unspent provision (-)
42	4702- Capital Outlay. on Minor Irrigation 101- Surface Water					
	1- Water Tanks – Construction of New Tanks – Pick Ups, etc. 07- Modernisation of Tanks by NABARD 436- NABARD works	67.34	(+)14.83	82.17	69.44	(-)12.73
43	4405- Capital Outlay on Fisheries 103- Marine Fisheries 6- Construction of Fishing Harbour 01- Project Establishment 059- Other expenses	1.00	(+)8.00	9.00	0.51	(-)8.49
44	2205- Art and Culture 102- Promotion of Arts and Culture 1- Associations and Academies 44- Special Component Plan for Scheduled Castes/Scheduled Tribes 422- Special Component Plan	6.07	(+)7.06	13.13	4.70	(-)8.43
45	2852- Industries 08- Consumer Industries 201- Sugar 07- Special package to Sugarcane Growers and Sugar Industries 106- Subsidies	50.00	(+)1.81	51.81	44.77	(-)7.04
46	4210- Capital Outlay on Medical and Public Health 03- Medical Education, Training and Research 105- Allopathy 1- Buildings 04- Trauma and Emergency Block 386- Construction	20.00	(+)9.44	29.44	24.44	(-)5.00
47	2210- Medical and Public Health 80- General 196- Assistance to Zilla Panchayats 1- Zilla Panchayats 01- Block Grants 418- Bellary	20.54	(+)0.27	20.81	18.72	(-)2.09
48	2402- Soil and Water Conservation 198- Assistance to Grama Panchayats 6- Grama Panchayats- CSS/CPC					

Sl. No.	Head of account	Provision (Original plus Supplementary)	Re-appropriation	Final Grant	Expenditure	Excess (+)/ unspent provision (-)
	01- Block Grants 414- Bijapur	2.75	(+)1.00	3.75	2.12	(-)1.63
49	4711- Capital Outlay on Flood control projects 01- Flood Control 103- Civil Works 1- Other Flood Control Works 436 NABARD Works	2.00	(+)4.33	6.33	4.82	(-)1.51
50	2245- Relief on account of Natural Calamities 02- Floods, Cyclones, etc. 110- Assistances for Repairs and Restoration of damaged water supply and sewerage works 01- Floor Relief Repairs of Flood damages and rescue 100- Financial Assistance/Relief	117.27	(+)1.86	119.13	118.13	(-)1.00
		939.62	(+)170.11	1,109.73	879.04	(-)230.69
51	2049- Interest payments 03- Interest on Small Savings, Provident Funds etc. 104- Interest on State Provident Funds 1- General Provident Fund 240- Debt Servicing	350.00	(-)8.14	341.86	353.17	(+)11.31
52	2202- General Education 01- Elementary Education 197- Assistance to Taluk Panchayats 1- Taluk Panchayats 01- Block Grants 401- Bangalore (Urban)	205.63	(-)5.00	200.63	205.63	(+)5.00
		555.63	(-)13.14	542.49	558.80	(+)16.31

Appendix 2.12

Defective re-appropriation orders

(Reference: Paragraph 2.3.14; Page 56)

(Rupees in crore)

Sl. No.	Grant	Re-appropriation Order		Amount	Issuing Authority	Reasons for rejection
		Number	Date			
1	1 Agriculture and Horticulture	FD 327 BRS 2008	06/07/2008	0.42	Under Secretary to GOK, F.D, (FR&BCC)	Provisions pertaining to old budget estimates
2		FD 326 BRS 2008	06/07/2008	0.06	Under Secretary to GOK, F.D, (FR&BCC)	Provisions pertaining to old budget estimates
3		FD 325 (B) BRS 2008	21/06/2008	0.13	Under Secretary to GOK, F.D, (FR&BCC)	Provisions pertaining to old budget estimates
4		FD 325(A) BRS 2008	06/07/2008	0.21	Under Secretary to GOK, F.D, (FR&BCC)	Provisions pertaining to old budget estimates
5		FD 395 BRS 2008	30/10/2008	27.64	Under Secretary to GOK, F.D, (FR&BCC)	Reappropriation between different grants
6		FD 369 BRS 2008	10/04/2008	0.56	Under Secretary to GOK, F.D, (FR&BCC)	Reappropriation pertains to ZP
7	2 Animal Husbandry and Fisheries	AHF 28 AHP 2009	26/02/2009	0.17	Secretary, Animal Husbandry and Fisheries Dept.	Sanction for reappropriation not communicated
8		AHF 36 AHP 2009	03/06/2009	0.13	Secretary, Animal Husbandry and Fisheries Dept.	Sanction for reappropriation not communicated
9		AHF 37 AHP 2009	03/05/2009	0.10	Secretary, Animal Husbandry and Fisheries Dept.	Sanction for reappropriation not communicated
10	4 Department of Personnel and Administrative Reforms	CIASUE 43 SELOU 2009	03/09/2009	0.05	Secretary to GOK, Dept of Personnels & Administrative Reforms, Vidhana Soudha, B'lore	1) Statement not self balanced. 2)specific reasons. 3)Reappropriation mentioned in the statement not recd.
11		A/C REAPP-89	26/12/2008	0.02	Registrar Karnataka Lokayukta Bangalore	1)Statement does not tally. 2)No sanction for reappropriation order. 3)Specific reasons not there.

Sl. No.	Grant	Re-appropriation Order		Amount	Issuing Authority	Reasons for rejection
		Number	Date			
12	4 Department of Personnel and Administrative Reforms	EXP 4 REAPP 89	26/12/2008	0.02	Registrar Karnataka Lokayukta Bangalore	1)Reappropriation mentioned in the statement not recd. 2)sanction not there.
13	5 Home and Transport	OE 4 KAS 2009	02/12/2009	0.33	Secretary to GOK, Transport Dept. Vidhana soudha, Bangalore - 1	Not in prescribed Form, Admin dept cannot sanction more than 50 lakh, not signed in ink
14		LPV 18 REAP	03/11/2009	0.04	Director Karnataka Fire Service, No.1, Annaswamy Mudalior Road, Bangalore	KFC Form 22A not enclosed, it contains 3 different claims, sanction not indicated
15		OE 45 KAS 2009	03/11/2009	0.19	Secretary to Govt. Home Dept, Vidhana Soudha, Bangalore	Not self balanced, Sanction not indicated, head of account not given, not signed in ink
16		FD 758 BRS 2009	31/03/2009	1.51	Secretary to GOK, (FR&BCC), Vidhana soudha, Bangalore	Includes an item of New Service
17	10 Social Welfare	FD 686 BRS 2008	19/03/2009	0.96	Secretary to GOK, (FR&BCC), Finance Department	Non-plan to Plan without prior concurrence of that Departments
18		ASAME 164 ASAMHO	24/03/2009	0.09	Secretary to GOK, Social Welfare	Form 22A called for, form not enclosed
19		FD 628 BRS 2008	27/02/2009	28.82	Secretary to GOK, (FR&BCC), Finance Department	Non-plan to Plan without prior concurrence of that Departments
20	13 Food and Civil Supplies	ANASA 22 EBATA 09	30/01/2009	0.15	Secretary to Govt, Food and Civil Supplies Dept, Vidhana Soudha, B'lore	Sanction for re-appropriation not communicated
21	17 Education	FD 678 BRS 2008	17/03/2009	0.56	Pr Sect to GOK, F.D (FR&BCC), Vidhana Soudha B'lore	Budget provision does not tally
22		ED 95 YOYOKE	04/11/2008	0.50	Dy Sect to GOK, Education Dept. M.S.Buildings, B'lore	Statement not self balanced.

Sl. No.	Grant	Re-appropriation Order		Amount	Issuing Authority	Reasons for rejection
		Number	Date			
23		FD 372 BRS 2008	10/04/2008	60.00	Secretary to GOK,FD(FR&BC C)V.S,B'lore	Partial Amount already re-appd & not self balanced
24		ED 2 UNO 2008	17/01/2009	0.10	Dy Sect to GOK, Education Dept. M.S.Buildings, B'lore	Statement not self balanced, specific reasons and sanction not there.
25		ED 01 RAHU 2009	21/02/2009	0.50	Secretary to GOK, Education Dept, General, M.S.Buildings, Bangalore	Statement not self balanced
26	18 Commerce & Industries	FD 656 BRS 2008	03/11/2009	0.0080	Secy to GOK, FD (FR&BCC), Bangalore	Involve transfer of funds with same ZP's
27		FD 657 BRS 2008	03/12/2009	0.05	Secy to GOK, FD (FR&BCC), Bangalore	Involve transfer of funds with same ZP's
28		FD 702 BRS 2008	20/03/2009	0.04	Secy to GOK, FD (FR&BCC), Bangalore	Involve transfer of funds with same ZP's
29	20 Public Works	PWD 250 PSP 2008	27/11/2008	0.50	Secretary to Public Works, Ports and Inland Water Supplies Dept.	Sanction order not communicated, form 22A not enclosed.
30	22 Health & Family Welfare Services	FD 693 BRS 2008	19/03/2009	0.04	Pr.Secy to GOK, F.D.(FR&BCC), Vidhana Soudha, B'lore	Re-appropriation within the same ZP's
31		FD 722 BRS 2008	21/03/2009	0.25	Pr.Secy to GOK, F.D.*FR&BCC), Vidhana soudha, B'lore	Re-appropriated figures are from the same classification, budget provision does not tally
32	23 Labour	ACT 1 CR 31	15/10/2008	0.02	Commissioner of labour, Karnataka Bhavan, B'lore	Statement does not tally.
33	26 Planning, Statistics, Science & Technology	PD 29 PSD 2008	06/10/2008	0.28	Under Secretary to Govt, Planning, Programming and Statistics Dept.	Form 22A called for, form not enclosed
34		PD 5 PSD 2009	13/02/2009	0.03	Under Secretary to Govt, Planning, Programming and Statistics Dept.	Proper sanction order and reasons for the saving not given.
35	27 Law	KAT ACCTS RAP 08- 09	06/09/2008	0.18	Registrar, KAT, Bangalore	Exceeds the limit prescribed in Article 311(b) of KFC

Appendix 2.13

Statement of various grants/appropriations in which unspent provision occurred but no part of which was surrendered

(Reference: Paragraph 2.3.15; Page 56)

(Rupees in crore)

Sl.No.	Grant and section	Unspent provision
1	3 <i>Finance</i> (Revenue Charged)	0.23
2	4 <i>Department of Personnel and Administrative Reforms</i> (Capital Voted)	5.00
3	5 <i>Home and Transport</i> (Capital Voted)	62.25
4	6 <i>Infrastructure Development</i> (Revenue Voted) (Capital Voted)	0.79 126.63
5	7 <i>Rural Development and Panchayat Raj</i> (Capital Voted)	383.66
6	10 <i>Social Welfare</i> (Revenue Voted) (Capital Voted)	210.56 68.43
7	11 <i>Women and Child Development</i> (Capital Voted)	16.03
8	12 <i>Information, Tourism and Youth Services</i> (Capital Voted)	41.51
9	13 <i>Food and Civil Supplies</i> (Revenue Charged) (Capital Voted)	0.03 2.47
10	14 <i>Revenue</i> (Revenue Charged) (Capital Voted)	0.68 48.37
11	15 <i>Information Technology</i> (Revenue Voted) (Capital Voted)	1.33 17.79
12	16 <i>Housing</i> (Revenue Voted) (Capital Voted)	44.24 140.23
13	19 <i>Urban Development</i> (Revenue Voted) (Capital Voted)	1,608.50 528.90
14	20 <i>Public Works</i> (Capital Voted)	1,058.90
15	23 <i>Labour</i> (Capital Voted)	2.03
16	24 <i>Energy</i> (Revenue Voted) (Capital Voted)	485.75 59.37
	Total	4,913.68

Appendix 2.14

Surrender of unspent provision

(Reference: Paragraph 2.3.15; Page 56)

(Rupees in crore)

Sl. No.	Grant/Section	Amount of unspent provision	Amount surrendered	Amount not surrendered
(1)	(3)	(4)	(5)	(6)
1	1 <i>Agriculture and Horticulture</i>			
	Revenue Voted	829.63	196.94	632.69
	Revenue Charged	0.18	0.08	0.10
	Capital Voted	30.27	10.02	20.25
2	2 <i>Animal Husbandry & Fisheries</i>			
	Revenue Voted	159.30	39.83	119.47
	Revenue Charged	0.20	0.07	0.13
	Capital Voted	52.51	10.76	41.75
3	3 <i>Finance</i>			
	Revenue Voted	854.49	38.34	816.15
	Capital Voted	8.67	8.51	0.16
4	4 <i>Department of Personnel and Administrative Reforms</i>			
	Revenue Voted	51.77	0.95	50.82
	Revenue Charged	9.87	0.47	9.40
5	5 <i>Home and Transport</i>			
	Revenue Voted	171.85	101.03	70.82
6	7 <i>Rural Development and Panchayat Raj</i>			
	Revenue Voted	363.28	1.88	361.40
7	8 <i>Forest, Ecology and Environment</i>			
	Revenue Voted	62.14	33.45	28.69
8	9 <i>Co-operation</i>			
	Revenue Voted	187.55	49.52	138.03
	Capital Voted	2.46	0.70	1.76
9	11 <i>Women and Child Development</i>			
	Revenue Voted	87.30	7.24	80.06
10	12 <i>Information, Tourism and Youth Services</i>			
	Revenue Voted	36.31	15.34	20.97
11	13 <i>Food and Civil Supplies</i>			
	Revenue Voted	9.40	1.74	7.66
12	17 <i>Education</i>			
	Revenue Voted	375.32	60.98	314.34
	Capital Voted	101.36	10.82	90.54
13	18 <i>Commerce and Industries</i>			
	Revenue Voted	563.79	31.33	532.46
	Capital Voted	68.11	19.17	48.94
14	20 <i>Public Works</i>			
	Revenue Voted	314.03	0.12	313.91
15	21 <i>Water Resources</i>			
	Revenue Voted	57.01	10.88	46.13
	Capital Voted	1,509.75	237.80	1,271.95
16	22 <i>Health and Family Welfare Services</i>			
	Revenue Voted	186.69	94.85	91.84
	Capital Voted	120.02	34.82	85.20

Sl. No.	Grant/Section	Amount of unspent provision	Amount surrendered	Amount not surrendered
17	23 Labour			
	Revenue Voted	73.73	0.91	72.82
18	25 Kannada and Culture			
	Revenue Voted	49.00	11.99	37.01
	Capital Voted	3.91	0.32	3.59
19	26 Planning, Statistics, Science and Technology			
	Revenue Voted	235.23	8.75	226.48
20	27 Law			
	Revenue Voted	23.16	2.40	20.76
21	28 Parliamentary Affairs and Legislation			
	Revenue Voted	22.89	22.03	0.86
	Revenue Charged	0.57	0.55	0.02
22	29 Debt Servicing			
	Revenue Charged	746.07	0.12	745.95
	Capital Charged	1,379.28	328.92	1,050.36
	Total	8,747.10	1,393.63	7,353.47

Appendix 2.15

Cases of surrender of funds in excess of Rs. One crore on 30 and 31 March 2009

(Reference: Paragraph 2.3.15; Page 56)

(Rupees in crore)

Sl. No.	Grant	Total provision	Amount of surrender	Percentage to total provision
1	2	3	4	5
1	1 Agriculture and Horticulture	2,183.77	207.03	9
2	2 Animal Husbandry and Fisheries	721.28	43.15	6
3	3 Finance	7,346.09	46.85	1
4	4 Department of Personnel and Administrative Reforms	517.80	1.43	
5	5 Home and Transport	2,506.42	101.03	4
6	7 Rural Development and Panchayat Raj	3,732.94	1.88	
7	8 Forest, Ecology and Environment	534.07	33.63	6
8	9 Co-operation	579.31	50.23	9
9	11 Women and Child Development	1,128.21	7.24	1
10	12 Information, Tourism and Youth Services	327.15	15.34	5
11	13 Food and Civil Supplies	800.77	1.74	
12	14 Revenue	2,357.20	17.96	1
13	17 Education	9,076.23	71.80	1
14	18 Commerce and Industries	1,544.36	50.51	3
15	21 Water Resources	4,808.07	248.69	5
16	22 Health and Family Welfare Services	2,348.89	129.68	6
17	25 Kannada and Culture	190.11	12.31	6
18	26 Planning, Statistics, Science and Technology	513.49	8.75	2
19	27 Law	268.84	2.40	1
20	28 Parliamentary Affairs and Legislation	67.40	22.59	34
21	29 Debt Servicing	8,435.28	329.04	4
	Total	49,987.68	1,403.28	

Appendix 2.16

Results of review of substantial surrenders made during the year

(Reference: Paragraph 2.3.16; Page 56)

(Rupees in crore)

Sl. No.	Grant	Name of the scheme (Head of Account)	Provision	Amount Surrendered	Percentage of Surrender	Reasons
1.	01 Agriculture and Horticulture	2401-103-01 Seed Farms	4.80	2.35	49	
2.		2401-105-01 Soil Health Centres	7.43	4.95	67	Non-receipt of sanction from Government for taking up building repair works at Soil Health Centres
3.		2401-108-1-13 Mini – Mission II under Technology Mission on Cotton	3.00	1.34	45	
4.		2401-800-3-06 Hasiru Habba (Krishi Mela)	7.50	5.74	76	Due to prevailing election code of conduct, the funds were not utilised completely.
5.		2402-102-01 Directorate and Other Establishments	3.60	2.01	56	Vacant posts.
6.		2401-800-1-53 Agricultural Technology Management Agency (ATMA) Model	1.25	0.75	60	Payment of only 10 per cent share of Government to Extension, Director and Committee, Regional Centre, South, Agricultural University, Bangalore
7.		2401-800-3-01 Strengthening of Raitha Samparka Kendras	62.00	39.00	63	
8.		2402-800-01 Farm Ponds in Farmer's Field	0.01	0.01	100	
9.		2402-800-02 Development of Saline and Alkaline Water Logged Areas	5.00	4.07	81	Non-implementation of Scheme upto expected level due to incidental reasons
10.		4402-800-01 RIDF Assisted Watershed Development	10.00	10.00	100	Non-receipt of orders from Government
11.		2402-102-25 CSS-Soil conservation in the catchment of River Valley Project by Watershed Development Department-Salaries	8.90	3.99	45	Vacant posts
12.		2402-102-87 Comprehensive Watershed Development Project -EAP	108.35	73.78	68	Due to non-implementation of scheme upto expected level
13.		2402-109-02 Karnataka	1.60	0.74	47	Vacant posts, non-

Sl. No.	Grant	Name of the scheme (Head of Account)	Provision	Amount Surrendered	Percentage of Surrender	Reasons
		Watershed Training Centre				receipt of permission to purchase equipment, due to delayed submission of claims
14.	02 Animal Husbandry and Fisheries	2403-001-01 Director Animal Husbandry and Veterinary Services	0.07	0.07	100	
15.		2403-101-17 CSS of setting up of State Veterinary Council	0.60	0.30	50	Non-release of grants by Government of India
16.		2403-101-25 Institute for Vaccine Production	0.05	0.05	100	
17.		2403-113-04 Animal Husbandry Statistics and Livestock Census	10.00	7.41	74	Non-release of funds by Government of India
18.		2404-191-1-14 Karnataka Milk Federation	6.00	6.00	100	
19.		2404-191-1-15 Dairy Science College, Gulbarga	0.50	0.50	100	
20.		4403-101-10 Establishment of Veterinary College at Gadag	0.50	0.45	90	Postponement of proposal for opening veterinary college at Gadag
21.		4405-800-2-03 Construction of Fisheries, Link Roads, Bridges and Jetties with NABARD Assistance (RIDF)	10.00	5.00	50	
22.	03 Finance	2039-00-800-02 Enforcement Activities	17.00	14.40	85	Non-finalisation of the proposal for purchase of necessary equipments such as tools and plants, camera, binocular etc required for enforcement activities due to inadequate financial powers
23.		2216-80-103-01 Subsidy to HDFC on House Building Loans to Government Servants	7.00	7.00	100	Due to non-utilisation
24.		7610-00-201-0-02 House Building Advance to All India Service Officers	3.00	2.92	98	Non-receipt of sufficient claims
25.		7610-00-202-01 Motor Conveyance Advance to Government Servants including AIS officers	4.00	3.63	90	Non-receipt of sufficient claims
26.		7610-00-202-03 Motor Conveyance to MLC's	0.80	0.56	71	Non-receipt of sufficient claims
27.		7610-00-203 Advance for purchase of other conveyances	0.50	0.50	100	Non-receipt of sufficient claims
28.		7610-00-204 Advance for Purchase of Computers	1.00	0.84	84	Non-receipt of sufficient claims
29.	09 Co-operation	2425-107-1 Establishment	0.75	0.34	46	
30.		2425-107-2-48 Financial Assistance to Women's	3.00	1.91	64	Non-receipt of eligible proposals for claims

Sl. No.	Grant	Name of the scheme (Head of Account)	Provision	Amount Surrendered	Percentage of Surrender	Reasons
		Milk Producers Co-operative Societies for Construction of Building				
31.		2425-108-60 Subsidy under NCDC sponsored integrated co-operative development project (ICDP)	0.50	0.50	100	
32.		2425-108-61 Interest subsidy on working Capital to Marketing and Consumer Co-operative Societies	2.00	1.00	50	Due to non-implementation of scheme
33.		2425-108-62 Financial Assistance to Scheduled Castes, Scheduled Tribes, BCM and Minorities Co-operative Societies	3.00	3.00	100	Due to non-implementation of scheme
34.		3475-800-09 Rashtriya Krishi Vikasa Yojane – Agricultural Marketing	13.20	9.20	70	
35.	21 Water Resources	4702-101-1-09 National Project for Repair, Renovation and Restoration of Water Bodies	50.00	46.21	92	Non grant of permission to this proposal from GOI
36.		4702-101-2-80 Karnataka Tank Development Project (Jala Samvardhana Yojana Sangha) EAP	240.00	190.00	79	Utilisation of funds pertaining to previous year during the current year as the scheme is season / community based project.
37.	22 Health and Family Welfare Services	2210-01-110-2-40 Telemedicine Project Phase II	2.01	1.01	50	
38.		2210-01-110-2-41 Geriatric Services	1.01	0.72	72	
39.		2210-01-110-2-80 Secondary Level Hospitals	0.99	0.49	50	
40.		2210-06-101-4-06 Voluntary Health Organisation for Leprosy Control	0.27	0.15	56	Non-receipt of bills in time
41.		2210-06-800-81 KHSDRP Organisation Development	2.62	1.38	53	Non-appointment of Organisational Consultants and non-implementation of the project
42.		2210-06-800-82 KHSDRP Public Health Competition Fund (PHCF)	2.60	2.44	94	Non – appointment of NGOs in all the districts for programme implementation
43.		2210-06-800-83 KHSDRP Health Financing	1.30	0.95	73	Due to linking of Health Insurance component to ‘Suvarna Arogya Scheme’ and also taking up only

Sl. No.	Grant	Name of the scheme (Head of Account)	Provision	Amount Surrendered	Percentage of Surrender	Reasons
						preliminary activities
44.		2210-06-800-84 KHSDRP Project Management and Evaluation	17.57	11.41	65	Non-achievement of targets under different project components
45.		4210-01-110-1-86 KHSDRP Project Management and Evaluation	7.50	6.32	84	Purchase of computers at taluk level was postponed
46.		4210-03-101-1-01 Buildings ISM&H	6.90	4.37	63	Government Ayurvedic Medical College at Shimoga was not constructed
47.	25 Kannada and Culture	2205-103-25 Heritage Museum	3.00	3.00	100	Non-commitment of Civil Works due to administrative and technical reasons.
48.		2220-01-800-14 Establishment of Memorial in honour of the late Dr. Rajkumar	5.00	4.00	80	Due to restriction of expenditure to the sanction from Government
49.		4202-04-800-1-07 Archeology and Museum	0.32	0.32	100	
50.	26 Planning, Statistics, Science and Technology	2575-02-800-0-01 Samavikasa Yojane	5.00	5.00	100	
51.	29 Debt Servicing	2049-03-107-1-240 Debt Servicing	0.20	0.12	60	Non receipt of bills from Dy. Commissioners and Tashildars
52.		6003-110-2 Overdraft with Reserve Bank of India	350.00	328.92	94	Non-availment of overdraft facility from the Reserve Bank of India
		Total	1003.20	823.82	82	

Appendix 2.17

Rush of Expenditure

(Reference: Paragraph 2.3.17; Page 56)

(Rupees in crore)

Sl. No.	Major Head	Expenditure incurred during		Total expenditure	% of total expenditure incurred during	
		Jan – Mar 2009	March 2009		Jan-Mar 2009	March 2009
1	2203	58.48	42.40	145.57	40	29
2	2215	125.89	72.02	211.47	60	34
3	2505	30.76	30.45	78.87	39	39
4	2506	2.63	1.77	4.42	60	40
5	2701	32.57	22.34	81.35	40	27
6	2705	25.71	19.54	59.29	43	33
7	2711	0.15	0.14	0.40	37	35
8	2810	6.78	4.96	6.98	97	71
9	4055	40.56	40.56	103.64	39	39
10	4225	191.65	103.68	227.80	84	46
11	4235	47.45	39.49	48.37	98	82
12	4401	7.38	7.38	7.38	100	100
13	4405	3.58	2.09	4.76	75	44
14	4702	269.97	180.63	432.56	62	42
15	4705	5.28	5.28	5.28	100	100
16	4851	31.22	28.00	35.30	88	79
17	4860	0.99	0.65	1.59	62	41
18	5465	242.03	157.32	381.85	63	41

Appendix 2.18

Errors in budgeting

(Reference: Paragraph 2.6; Page 58)

(Rupees in crore)

Sl. No.	Grant	Head of account	Amount involved	Error
1	9 –Co-operation	4225 –Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes –Welfare of Scheduled Castes –Investments in Public Sector and Other undertakings – Micro Credit through Self Help Groups (SHGs) -Investments	1.50	Provision (Supplementary) was to be made under Grant No.10
2	17-Education	2204 – Sports and Youth Services-Physical Education-Nationalised Physical Education Institution, Chikkaballapur	0.04	Provision (Supplementary) was to be made under Grant No.12
		Total	1.54	
3	9 – Co-operation	2425 – Co-operation	186.01	According to correction slip number 620, the provision to be made under 2235 of Grant 10
4	17 – Education	2202-General Education	226.00	According to correction slip number 583 new minor head to be opened to accommodate ‘Sarva Shikshna Abhiyan’
5	20 – Public Works	2216 - Housing	54.99	According to correction slip number 535, the provision to be made under 2216-05-06-09
6	21 – Water Resources	4701 – Capital Outlay on Major and Medium Irrigation	263.21	According to correction slip number 663, the provision to be made under 2235-04-101.
		Total	730.21	

Appendix - 2.19

Balances held in PD account at the end of 2008-09

(Reference : Paragraph 2.7.2; Page 59)

(Rupees in crore)

Sl. No.	Name of the Administrator / Department	Balance
1	Deputy Commissioner, Bagalkote	
	CRF	11.18
	Miscellaneous	9.39
2	Deputy Commissioner, Belgaum	
	CRF	12.12
3	Deputy Commissioner, Gulbarga	
	CRF	9.64
4	Commissioner, Food and Civil Supplies, Bangalore	22.02
5	Special Land Acquisition Officer, National Highways, Bangalore.	2.28
6	Superintendent of Police, Central Prison, Bangalore.	-
7	Commissioner, Social Welfare, Bangalore	25.17
8	Commissioner of Textiles, Bangalore.	23.31
9	Director of Investment Tracking, Realisation, Small Savings & State Lottery, Bangalore	0.27
	Director of Investment Tracking, Realisation, Small Savings & State Lottery, Bangalore	0.05
10	Deputy Commissioner, Dharwad Account 1 - Calamity Relief Fund	
	CRF	7.42
	Miscellaneous	2.75
11	Deputy Commissioner, Mysore	
	CRF	3.82
	Miscellaneous	25.61
12	Deputy Commissioner, Bangalore Urban	
	CRF	5.01
	Miscellaneous	79.87
13	Deputy Secretary to Chief Minister (Chief Minister Relief Fund)	1.57
	Total	241.48

CRF - Calamity Relief Fund

Appendix - 2.20

Non reconciliation of balances in PD account as at the end of March 2009
(Reference: Paragraph 2.7.3; Page 59)

(Rupees in crore)

Sl. No.	Name of the Administrator / Department	Balance as per Administrator	Balance as per Treasury	Difference
1	Deputy Commissioner, Bagalkote	9.39	12.08	(-)2.69
2	Deputy Commissioner, Belgaum	12.12	15.50	(-)3.38
3	Deputy Commissioner, Gulbarga	9.64	9.72	(-)0.08
4	Commissioner, Food and Civil Supplies, Bangalore	22.02	26.64	(-)4.62
5	Special Land Acquisition Officer, National Highways, Bangalore.	2.28	2.12	0.16
6	Commissioner, Social Welfare, Bangalore	25.17	30.64	(-)5.47
7	Commissioner of Textiles, Bangalore.	23.31	20.99	2.32
8	Dy. Dir of Invest Tracking, Realisation, Small Savings & State Lottery, Bangalore	0.27	12.32	(-)12.05
9	Dir of Invest Tracking, Realisation, Small Savings & State Lottery, Bangalore	0.05	4.92	(-)4.87
10	Deputy Commissioner, Dharwad	7.42	8.26	(-)0.84
11	Deputy Commissioner, Dharwad	2.75	12.80	(-)10.05
12	Deputy Commissioner, Mysore	25.61	29.95	(-)4.34
13	Deputy Commissioner, Bangalore Urban	5.01	3.99	1.02
14	Deputy Commissioner, Bangalore Urban	79.87	80.52	(-)0.65
15	Chief Minister Relief Fund	1.57	3.83	(-)2.26

Appendix 3.1

Utilization certificates outstanding as on 31 March, 2009

(Reference: Paragraph 3.1; Page 63)

(Rupees in lakh)

Sl. No.	Major head of account	Year	Utilisation certificates outstanding	
			No.	Amount
1	2	3	4	5
1	2203- Technical education	1992-93	3	1.33
2	2204- Sports and youth services	1989-90	12	5.93
		1990-91	1	0.10
		1998-99	2	94.75
		2005-06	534	1521.68
3	2205- Art and culture	1986-87	3	5.30
		1987-88	5	5.01
		1988-89	23	19.48
		1990-91	21	63.70
		1991-92	3	2.25
		1993-94	25	52.48
		1999-00	9	159.65
		2000-01	4	2.07
		2003-04	131	778.40
		2004-05	23	69.81
		2006-07	783	5204.72
		2007-08	304	5282.25
		4	2217- Urban development	1993-94
2001-02	5			293.84
2002-03	2			638.00
2003-04	8			8355.00
2004-05	30			35705.60
2005-06	26			14683.59
2006-07	2			506.65
5	2220- Information and publicity	2007-08	11	44.48
6	2235- Social security and welfare	1986-87	1	1.27
		1992-93	1	0.31
		1993-94	4	1.61
		1994-95	2	0.19
7	2245- Relief on account of natural calamities	2002-03	3	140.80
8	2404- Dairy development	2007-08	3	4.00
9	2515- Other rural development programmes	1988-89	23	428.36
		1989-90	3	24.30

Sl. No.	Major head of account	Year	Utilisation certificates outstanding	
			No.	Amount
1	2	3	4	5
		1990-91	47	484.24
		1991-92	51	431.72
		1992-93	15	172.40
		1993-94	28	352.68
		1994-95	62	1187.14
		1999-00	25	358.39
		2000-01	37	566.35
		2001-02	93	7860.28
		2002-03	16	1377.11
		2003-04	12	1210.74
		2004-05	57	2124.34
		2005-06	57	5239.75
		2006-07	49	3837.01
		2007-08	60	2826.52
10	2851- Village and small industries	2006-07	12	93.66
11	3425- Other scientific research	2003-04	2	24.78
12	3475- Other general economic services	1997-98	1	979.13
		1998-99	2	371.34
		2001-02	5	120.41
		2002-03	11	243.40
	Total		2658	1,04,228.49

Appendix 3.2

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

(Reference: Paragraph 3.2; Page 64)

Sl. No.	Department	Number of institutions	Years for which information not received
1.	Co-operation	25	1980-81 to 1982-83, 1983-84 to 1985-86 and 1993-94 to 2008-09
2.	Commerce and industries	19	2000-01 to 2008-09
3.	Education	224	1992-93 to 2008-09
4.	Forest, environment and ecology	36	2008-09
5.	Health & family welfare services	8	1999-2000 to 2008-09
6.	Labour	1	1999-2000 to 2008-09
7.	Law	1	2001-02 to 2008-09
8.	Planning	3	2000-01 to 2008-09
9.	Public works and CADA	6	2000-01 to 2008-09
10.	Revenue	1	2001-02 to 2003-04, 2008-09
11.	Rural development and panchayati raj	1	2000-01 to 2008-09
12.	Science and technology	3	2000-01 to 2008-09
13.	Urban development	9	1994-95 to 2008-09
14.	Youth services and sports	4	1999-2000 to 2008-09
15.	Animal husbandry & fisheries	4	2003-04 to 2008-09
16.	Social welfare	3	2003-04 to 2008-09
	TOTAL	348	

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 64)

Sl. No	Body	Period of entrustment	Year upto which accounts rendered	Year up to which audit report issued	Placement of audit reports before the Legislature
1.	Karnataka state khadi and village industries board, Bangalore	2007-08 to 2011-12	2007-08	2007-08	<u>2006-07</u> 25-7-08
2.	Karnataka industrial areas development board, Bangalore	2004-05 to 2008-09	2007-08	2007-08	<u>2006-07</u> 19-1-09
3.	Karnataka slum clearance board, Bangalore	2007-08 to 2011-12	2008-09	2007-08	<u>2006-07</u> 19-1-09
4.	Bangalore water supply and sewerage board, Bangalore	2004-05 to 2008-09	2007-08	2007-08	<u>2006-07</u> 25-7-08
5.	Karnataka housing board, Bangalore	2006-07 to 2010-11	2007-08	2007-08	<u>2006-07</u> 25-6-08
6.	Karnataka state legal services authority, Bangalore and 30 district legal services authorities	-	2007-08	2007-08	<u>2005-06</u> 19-1-09
7.	Karnataka bio diversity board, Bangalore	2008-09 to 2010-11	2008-09	2007-08	<u>2006-07</u> 25-6-08
8.	Karnataka urban water supply & drainage board	2007-08 to 2009-10	2008-09	2007-08	<u>2006-07</u> 25-6-08
9.	Bangalore development authority	2007-08 to 2009-10	2008-09	2007-08	<u>2006-07</u> 25-7-08

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 65)**

(Rupees in crore)

Sl. No.	Undertaking	Accounts finalized upto	Investment as per the last accounts finalized	Remarks
1	Chamarajendra Technical Institute Mysore	1984-85	-	Proforma accounts due from 1985-86
2	Government Saw Mills, Joida	1968-69	-	Proforma accounts due from 1969-70. Undertaking closed w.e.f. 27-4-1971.
3	Dasara Exhibition Committee, Mysore	1980-81	-	Proforma accounts due from 1981-82
4	Bangalore Dairy, Bangalore	1973-74	-	Company stands transferred to Karnataka Milk Producers Co-operative Federation Limited from November 1984.
5	Government Milk Supply Scheme, Hubli Dharwad	1980-81	-	Proforma accounts due from 1981-82. Transferred to Karnataka Dairy Development Corporation (KDDC).
6	Government Milk Supply Scheme, Mysore	1968-69	-	Proforma accounts due from 1969-70. Transferred to KDDC
7	Government Milk Supply Scheme, Belgaum	1976-77	-	Proforma accounts due from 1977-78. Transferred to KDDC.
8	Government Milk Supply Scheme, Gulbarga	1982-83	-	Proforma accounts due from 1983-84. Transferred to KDDC.
9	Government Milk Supply Scheme, Bhadravathi	1980-81	-	Proforma accounts due from 1981-82. Transferred to KDDC.
10	Government Milk Supply Scheme, Mangalore	1982-83	-	Proforma accounts due from 1983-84. Transferred to KDDC.
11	Government Milk Supply Scheme, Kudige	1972-73	-	Proforma accounts due from 1973-74. Transferred to KDDC
12	Vaccine Institute, Belgaum	1992-93	-	Proforma accounts due from 1993-94
13	Government Silk Filature, Kollegal	2007-08	2.25	Proforma accounts due for 2008-09
14	Government Silk Filature, Chamrajanagar	2007-08	2.84	Proforma accounts due for 2008-09
15	Government Silk Filature, Santhemarahally	2006-07	3.38	Proforma accounts due for 2007-08 and 2008-09
16	Government Silk Filature, Mambally	2006-07	2.84	Proforma accounts due for 2007-08 and 2008-09
17	Government Silk Twisting and Weaving Factory, Mudigundam	2006-07	1.45	Proforma accounts due for 2007-08 and 2008-09
18	Government Central Workshop, Madikeri	2005-06	0.06	Proforma accounts due from 2006-07 to 2008-09
19	Karnataka Government Insurance Department, Bangalore	2007-08	No capital account	Proforma accounts due for 2008-09

Appendix 3.5
Department wise/duration wise break up of the cases of theft and misappropriation
(Reference: Paragraph 3.5; Page 65)

(Rupees in lakh)

Department	Upto 5 years		Upto 10 years		Upto 15 years		Upto 20 years		Upto 25 years		More than 25 years		Total	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
Animal husbandry and veterinary services							1	1.1					1	1.1
Commerce and industries					6	17.79	2	2.39					8	20.18
Education					3	1.74			1	0.08	2	0.09	6	1.91
Finance					2	4.89			1	0.53			3	5.42
Forest, environment and ecology	2	2.93			8	264.47			1	0.1	3	2.78	14	270.28
Health and family welfare			1	4.9	3	9.86	2	1.02			14	4.4	20	20.18
Home					1	20.4	2	65.5			1	0.65	4	86.55
Horticulture			2	26.68	5	14.52							7	41.2
Information(No cases), tourism and youth services					14	32.04							14	32.04
Labour			2	8.16	2	3.98			2	0.89	1	0.89	7	13.92
Law and parliamentary affairs			9	3.49									9	3.49
Planning					1	1.01							1	1.01
Public works	1	23.82	6	10.62	14	168.83	4	35.54			2	1.09	27	239.9
Revenue					5	8.99					5	1.19	10	10.18
Rural development and panchayat raj					1	0.04			2	0.14	6	0.19	9	0.37
Social welfare									1	0.25	1	2.69	2	2.94
Water resources			5	111.28	12	72.89	27	54.84	1	0.97	27	16.14	72	256.12
Women and child development							2	0.87	1	0.01			3	0.88
Total	3	26.75	25	165.13	77	621.45	40	161.26	10	2.97	62	30.11	217	1007.67

Appendix 3.6

Department wise and category-wise details of theft and misappropriation cases

(Reference: Paragraph 3.5; Page 65)

(Rupees in lakh)

Department	Theft		Misappropriation/Loss of Government Money		Total	
	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
Animal husbandry and veterinary services	0	0	1	1.10	1	1.10
Commerce and industries	1	1.42	7	18.76	8	20.18
Education	3	0.44	3	1.47	6	1.91
Finance	0	0	3	5.42	3	5.42
Forest, environment and ecology	1	0.01	13	270.27	14	270.28
Health and family welfare	4	1.04	16	19.14	20	20.18
Home	0	0	4	86.55	4	86.55
Horticulture	0	0	7	41.20	7	41.20
Youth services	0	0	14	32.04	14	32.04
Labour	3	8.55	4	5.37	7	13.92
Law and parliamentary affairs	8	1.44	1	2.05	9	3.49
Planning	0	0	1	1.01	1	1.01
Public works	0	0	27	239.90	27	239.9
Water resources	7	5.32	65	250.80	72	256.12
Revenue	1	0.06	9	10.12	10	10.18
Rural development and panchayat raj	6	0.29	3	0.08	9	0.37
Social welfare	0	0	2	2.94	2	2.94
Women and child development	0	0	3	0.88	3	0.88
Total	34	18.57	183	989.10	217	1,007.67

Appendix 3.7

Department wise details of non-submission of stores and stock accounts

(Reference: Paragraph 3.6; Page 66)

Sl. No.	Department	Officer responsible for furnishing accounts	Period for which accounts are due
Annual Accounts			
1	Stamps and Registration	Inspector General of Registration and Commissioner of Stamps	2001-02 to 2008-09
2	Agriculture	Director of Agriculture	2007-08 & 2008-09
3	Animal husbandry & veterinary services	Commissioner of Animal Husbandry & Veterinary Services	
4	Commerce and industries	Director of Industries and Commerce	
5	Health and family welfare	Director, Indian System of Medicine and Homeopathy	2007-08 & 2008-09
		Director, Health and Family Welfare Services	2008-09
		Director, Medical Education	
		Karnataka State Drugs Logistics and Warehousing Society	
6	Home	Director General and Inspector General of Police	2008-09
		Inspector General of Prisons	
7	Education	Director of Printing & Stationery	
Half yearly accounts			
8	Public works	Executive Engineer (EE), National highways special division, Bangalore	2005-06 to 2008-09
		EE, National highways, Bangalore	2006-07 to 2008-09
		EE, Buildings division, No.1, Bangalore Mysore	2007-08 and 2008-09
		EE, NH, Mangalore, Karwar Chitradurga	
		EE, PWD, Tumkur, Kolar, Chamarajnar, Mandya, Haveri,	October 2007 to March 2008

Sl. No.	Department	Officer responsible for furnishing accounts	Period for which accounts are due
		Raichur, Yadgir	and 2008-09
		EE, PWD, ESI buildings division, Bangalore	
		EE, PWD, Madikeri, Shimoga, Chitradurga, Udupi, Gadag, Belgaum, Bijapur, Gulbarga, Bidar, Chikkodi	2008-09
		EE, NH, Bijapur	
		EE, PWD, Quality Control Division, Bangalore	October 2008 to March 2009
		EE, PWD, Bangalore, Chikmagalur, Davanagere, Dharwad, Karwar, Bagalkot, Bellary, Koppal, Mangalore	
		EE, Ports Division, Karwar	
		EE, NH, Hubli	
9	Water Resources	EE, No.3, KPC, Bhatambara	October 2006 to March 2007, 2007-08 and 2008-09
		CRO, Hydraulic division, KERS Mysore	
		CRO, TS wing, KERS, Mysore	
		No. 4, BRLBC, Bhadravathi	
		EE, No.5, CD, Yermarus, Malebennur	2007-08 and 2008-09
		EE, CD, Malebennur	
		EE, No.5, Davanagere	
		EE, QC, Munirabad	
		EE, W&M division, Gorur, Hunsagi	October 2007 to March 2008 and 2008-09
		EE, No.3, CD, Sindhanoor	
		EE, No.1, KPCD, Bidar	2008-09
		EE, No.2, KPCD, Bhalki	
		EE, No.1, TRD, Munirabad	
		EE, No.1, CD, Odderahatty	
		EE, No.4, CD, Sirwar	
		EE, No.1, I&I division, Mysore	
		EE, No.6, CD, Bellary	
		EE, I&I, BR project	
		EE, W&M division, Bheemarayanagudi	October 2008

Sl. No.	Department	Officer responsible for furnishing accounts	Period for which accounts are due
		EE, No.1, Gauging Division, Hassan	to March 2009
		EE, No.2, Gauging Division, Bagalkot	
		EE, No.4 I&I division, Dharwad	
		EE, QCD, IPZ, Gulbarga	
10	Minor Irrigation	EE, MI division, Kolar, Belgaum and Bijapur	2006-07 to 2008-09
		EE, MI division, Bangalore	October 2006 to March 2007, 2007-08 and 2008-09
		EE, MI division, Tumkur, Chitradurga Shimoga, Dharwad and Bidar	2007-08 and 2008-09
		EE, MI division, Hassan, Mangalore Haliyal, Gulbarga, Kushtagi Bangalore(QC), Dharwad (QC)	October 2007 to March 2009
		EE, MI division, Mysore and Bellary	2008-09

Appendix 3.1

Utilization certificates outstanding as on 31 March, 2009

(Reference: Paragraph 3.1; Page 63)

(Rupees in lakh)

Sl. No.	Major head of account	Year	Utilisation certificates outstanding	
			No.	Amount
1	2	3	4	5
1	2203- Technical education	1992-93	3	1.33
2	2204- Sports and youth services	1989-90	12	5.93
		1990-91	1	0.10
		1998-99	2	94.75
		2205- Art and culture	1986-87	3
3	2205- Art and culture	1987-88	5	5.01
		1988-89	23	19.48
		1990-91	21	63.70
		1991-92	3	2.25
		1993-94	25	52.48
		1999-00	9	159.65
		2000-01	4	2.07
		2003-04	131	778.40
		2004-05	23	69.81
		2005-06	534	1521.68
		2006-07	783	5204.72
		2007-08	304	5282.25
4	2217- Urban development	1993-94	6	271.52
		2001-02	5	293.84
		2002-03	2	638.00
		2003-04	8	8355.00
		2004-05	30	35705.60
		2005-06	26	14683.59
		2006-07	2	506.65
5	2220- Information and publicity	2007-08	11	44.48
6	2235- Social security and welfare	1986-87	1	1.27
		1992-93	1	0.31
		1993-94	4	1.61
		1994-95	2	0.19
7	2245- Relief on account of natural calamities	2002-03	3	140.80
8	2404- Dairy development	2007-08	3	4.00
9	2515- Other rural development programmes	1988-89	23	428.36
		1989-90	3	24.30

Sl. No.	Major head of account	Year	Utilisation certificates outstanding	
			No.	Amount
1	2	3	4	5
		1990-91	47	484.24
		1991-92	51	431.72
		1992-93	15	172.40
		1993-94	28	352.68
		1994-95	62	1187.14
		1999-00	25	358.39
		2000-01	37	566.35
		2001-02	93	7860.28
		2002-03	16	1377.11
		2003-04	12	1210.74
		2004-05	57	2124.34
		2005-06	57	5239.75
		2006-07	49	3837.01
		2007-08	60	2826.52
10	2851- Village and small industries	2006-07	12	93.66
11	3425- Other scientific research	2003-04	2	24.78
12	3475- Other general economic services	1997-98	1	979.13
		1998-99	2	371.34
		2001-02	5	120.41
		2002-03	11	243.40
	Total		2658	1,04,228.49

Appendix 3.2

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

(Reference: Paragraph 3.2; Page 64)

Sl. No.	Department	Number of institutions	Years for which information not received
1.	Co-operation	25	1980-81 to 1982-83, 1983-84 to 1985-86 and 1993-94 to 2008-09
2.	Commerce and industries	19	2000-01 to 2008-09
3.	Education	224	1992-93 to 2008-09
4.	Forest, environment and ecology	36	2008-09
5.	Health & family welfare services	8	1999-2000 to 2008-09
6.	Labour	1	1999-2000 to 2008-09
7.	Law	1	2001-02 to 2008-09
8.	Planning	3	2000-01 to 2008-09
9.	Public works and CADA	6	2000-01 to 2008-09
10.	Revenue	1	2001-02 to 2003-04, 2008-09
11.	Rural development and panchayati raj	1	2000-01 to 2008-09
12.	Science and technology	3	2000-01 to 2008-09
13.	Urban development	9	1994-95 to 2008-09
14.	Youth services and sports	4	1999-2000 to 2008-09
15.	Animal husbandry & fisheries	4	2003-04 to 2008-09
16.	Social welfare	3	2003-04 to 2008-09
	TOTAL	348	

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 64)

Sl. No	Body	Period of entrustment	Year upto which accounts rendered	Year up to which audit report issued	Placement of audit reports before the Legislature
1.	Karnataka state khadi and village industries board, Bangalore	2007-08 to 2011-12	2007-08	2007-08	<u>2006-07</u> 25-7-08
2.	Karnataka industrial areas development board, Bangalore	2004-05 to 2008-09	2007-08	2007-08	<u>2006-07</u> 19-1-09
3.	Karnataka slum clearance board, Bangalore	2007-08 to 2011-12	2008-09	2007-08	<u>2006-07</u> 19-1-09
4.	Bangalore water supply and sewerage board, Bangalore	2004-05 to 2008-09	2007-08	2007-08	<u>2006-07</u> 25-7-08
5.	Karnataka housing board, Bangalore	2006-07 to 2010-11	2007-08	2007-08	<u>2006-07</u> 25-6-08
6.	Karnataka state legal services authority, Bangalore and 30 district legal services authorities	-	2007-08	2007-08	<u>2005-06</u> 19-1-09
7.	Karnataka bio diversity board, Bangalore	2008-09 to 2010-11	2008-09	2007-08	<u>2006-07</u> 25-6-08
8.	Karnataka urban water supply & drainage board	2007-08 to 2009-10	2008-09	2007-08	<u>2006-07</u> 25-6-08
9.	Bangalore development authority	2007-08 to 2009-10	2008-09	2007-08	<u>2006-07</u> 25-7-08

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 65)**

(Rupees in crore)

Sl. No.	Undertaking	Accounts finalized upto	Investment as per the last accounts finalized	Remarks
1	Chamarajendra Technical Institute Mysore	1984-85	-	Proforma accounts due from 1985-86
2	Government Saw Mills, Joida	1968-69	-	Proforma accounts due from 1969-70. Undertaking closed w.e.f. 27-4-1971.
3	Dasara Exhibition Committee, Mysore	1980-81	-	Proforma accounts due from 1981-82
4	Bangalore Dairy, Bangalore	1973-74	-	Company stands transferred to Karnataka Milk Producers Co-operative Federation Limited from November 1984.
5	Government Milk Supply Scheme, Hubli Dharwad	1980-81	-	Proforma accounts due from 1981-82. Transferred to Karnataka Dairy Development Corporation (KDDC).
6	Government Milk Supply Scheme, Mysore	1968-69	-	Proforma accounts due from 1969-70. Transferred to KDDC
7	Government Milk Supply Scheme, Belgaum	1976-77	-	Proforma accounts due from 1977-78. Transferred to KDDC.
8	Government Milk Supply Scheme, Gulbarga	1982-83	-	Proforma accounts due from 1983-84. Transferred to KDDC.
9	Government Milk Supply Scheme, Bhadravathi	1980-81	-	Proforma accounts due from 1981-82. Transferred to KDDC.
10	Government Milk Supply Scheme, Mangalore	1982-83	-	Proforma accounts due from 1983-84. Transferred to KDDC.
11	Government Milk Supply Scheme, Kudige	1972-73	-	Proforma accounts due from 1973-74. Transferred to KDDC
12	Vaccine Institute, Belgaum	1992-93	-	Proforma accounts due from 1993-94
13	Government Silk Filature, Kollegal	2007-08	2.25	Proforma accounts due for 2008-09
14	Government Silk Filature, Chamrajanagar	2007-08	2.84	Proforma accounts due for 2008-09
15	Government Silk Filature, Santhemarahally	2006-07	3.38	Proforma accounts due for 2007-08 and 2008-09
16	Government Silk Filature, Mambally	2006-07	2.84	Proforma accounts due for 2007-08 and 2008-09
17	Government Silk Twisting and Weaving Factory, Mudigundam	2006-07	1.45	Proforma accounts due for 2007-08 and 2008-09
18	Government Central Workshop, Madikeri	2005-06	0.06	Proforma accounts due from 2006-07 to 2008-09
19	Karnataka Government Insurance Department, Bangalore	2007-08	No capital account	Proforma accounts due for 2008-09

Appendix 3.5
Department wise/duration wise break up of the cases of theft and misappropriation
(Reference: Paragraph 3.5; Page 65)

(Rupees in lakh)

Department	Upto 5 years		Upto 10 years		Upto 15 years		Upto 20 years		Upto 25 years		More than 25 years		Total	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
Animal husbandry and veterinary services							1	1.1					1	1.1
Commerce and industries					6	17.79	2	2.39					8	20.18
Education					3	1.74			1	0.08	2	0.09	6	1.91
Finance					2	4.89			1	0.53			3	5.42
Forest, environment and ecology	2	2.93			8	264.47			1	0.1	3	2.78	14	270.28
Health and family welfare			1	4.9	3	9.86	2	1.02			14	4.4	20	20.18
Home					1	20.4	2	65.5			1	0.65	4	86.55
Horticulture			2	26.68	5	14.52							7	41.2
Information(No cases), tourism and youth services					14	32.04							14	32.04
Labour			2	8.16	2	3.98			2	0.89	1	0.89	7	13.92
Law and parliamentary affairs			9	3.49									9	3.49
Planning					1	1.01							1	1.01
Public works	1	23.82	6	10.62	14	168.83	4	35.54			2	1.09	27	239.9
Revenue					5	8.99					5	1.19	10	10.18
Rural development and panchayat raj					1	0.04			2	0.14	6	0.19	9	0.37
Social welfare									1	0.25	1	2.69	2	2.94
Water resources			5	111.28	12	72.89	27	54.84	1	0.97	27	16.14	72	256.12
Women and child development							2	0.87	1	0.01			3	0.88
Total	3	26.75	25	165.13	77	621.45	40	161.26	10	2.97	62	30.11	217	1007.67

Appendix 3.6

Department wise and category-wise details of theft and misappropriation cases

(Reference: Paragraph 3.5; Page 65)

(Rupees in lakh)

Department	Theft		Misappropriation/Loss of Government Money		Total	
	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
Animal husbandry and veterinary services	0	0	1	1.10	1	1.10
Commerce and industries	1	1.42	7	18.76	8	20.18
Education	3	0.44	3	1.47	6	1.91
Finance	0	0	3	5.42	3	5.42
Forest, environment and ecology	1	0.01	13	270.27	14	270.28
Health and family welfare	4	1.04	16	19.14	20	20.18
Home	0	0	4	86.55	4	86.55
Horticulture	0	0	7	41.20	7	41.20
Youth services	0	0	14	32.04	14	32.04
Labour	3	8.55	4	5.37	7	13.92
Law and parliamentary affairs	8	1.44	1	2.05	9	3.49
Planning	0	0	1	1.01	1	1.01
Public works	0	0	27	239.90	27	239.9
Water resources	7	5.32	65	250.80	72	256.12
Revenue	1	0.06	9	10.12	10	10.18
Rural development and panchayat raj	6	0.29	3	0.08	9	0.37
Social welfare	0	0	2	2.94	2	2.94
Women and child development	0	0	3	0.88	3	0.88
Total	34	18.57	183	989.10	217	1,007.67

Appendix 3.7

Department wise details of non-submission of stores and stock accounts

(Reference: Paragraph 3.6; Page 66)

Sl. No.	Department	Officer responsible for furnishing accounts	Period for which accounts are due
Annual Accounts			
1	Stamps and Registration	Inspector General of Registration and Commissioner of Stamps	2001-02 to 2008-09
2	Agriculture	Director of Agriculture	2007-08 & 2008-09
3	Animal husbandry & veterinary services	Commissioner of Animal Husbandry & Veterinary Services	
4	Commerce and industries	Director of Industries and Commerce	
5	Health and family welfare	Director, Indian System of Medicine and Homeopathy	2007-08 & 2008-09
		Director, Health and Family Welfare Services	2008-09
		Director, Medical Education	
		Karnataka State Drugs Logistics and Warehousing Society	
6	Home	Director General and Inspector General of Police	2008-09
		Inspector General of Prisons	
7	Education	Director of Printing & Stationery	
Half yearly accounts			
8	Public works	Executive Engineer (EE), National highways special division, Bangalore	2005-06 to 2008-09
		EE, National highways, Bangalore	2006-07 to 2008-09
		EE, Buildings division, No.1, Bangalore Mysore	2007-08 and 2008-09
		EE, NH, Mangalore, Karwar Chitradurga	
		EE, PWD, Tumkur, Kolar, Chamarajnar, Mandya, Haveri,	October 2007 to March 2008

Sl. No.	Department	Officer responsible for furnishing accounts	Period for which accounts are due
		Raichur, Yadgir	and 2008-09
		EE, PWD, ESI buildings division, Bangalore	
		EE, PWD, Madikeri, Shimoga, Chitradurga, Udupi, Gadag, Belgaum, Bijapur, Gulbarga, Bidar, Chikkodi	2008-09
		EE, NH, Bijapur	
		EE, PWD, Quality Control Division, Bangalore	October 2008 to March 2009
		EE, PWD, Bangalore, Chikmagalur, Davanagere, Dharwad, Karwar, Bagalkot, Bellary, Koppal, Mangalore	
		EE, Ports Division, Karwar	
		EE, NH, Hubli	
9	Water Resources	EE, No.3, KPC, Bhatambara	October 2006 to March 2007, 2007-08 and 2008-09
		CRO, Hydraulic division, KERS Mysore	
		CRO, TS wing, KERS, Mysore	
		No. 4, BRLBC, Bhadravathi	
		EE, No.5, CD, Yermarus, Malebennur	2007-08 and 2008-09
		EE, CD, Malebennur	
		EE, No.5, Davanagere	
		EE, QC, Munirabad	
		EE, W&M division, Gorur, Hunsagi	October 2007 to March 2008 and 2008-09
		EE, No.3, CD, Sindhanoor	
		EE, No.1, KPCD, Bidar	2008-09
		EE, No.2, KPCD, Bhalki	
		EE, No.1, TRD, Munirabad	
		EE, No.1, CD, Odderahatty	
		EE, No.4, CD, Sirwar	
		EE, No.1, I&I division, Mysore	
		EE, No.6, CD, Bellary	
		EE, I&I, BR project	
		EE, W&M division, Bheemarayanagudi	October 2008

Sl. No.	Department	Officer responsible for furnishing accounts	Period for which accounts are due
		EE, No.1, Gauging Division, Hassan	to March 2009
		EE, No.2, Gauging Division, Bagalkot	
		EE, No.4 I&I division, Dharwad	
		EE, QCD, IPZ, Gulbarga	
10	Minor Irrigation	EE, MI division, Kolar, Belgaum and Bijapur	2006-07 to 2008-09
		EE, MI division, Bangalore	October 2006 to March 2007, 2007-08 and 2008-09
		EE, MI division, Tumkur, Chitradurga Shimoga, Dharwad and Bidar	2007-08 and 2008-09
		EE, MI division, Hassan, Mangalore Haliyal, Gulbarga, Kushtagi Bangalore(QC), Dharwad (QC)	October 2007 to March 2009
		EE, MI division, Mysore and Bellary	2008-09