

APPENDIX 1.1
(REFERENCE: PAGE 1)

STATE PROFILE			
A	General Data		
Sl. No.	Particulars	Figures	
1	Area	1,91,791 sq km	
Population			
2	a. As per 2001 Census.	5.29 crore	
	b. 2009-2010	5.85 crore	
3	Density of Population (2001). (All India Density = 325 persons per Sq.Km)	276 persons per Sq. km.	
4	Population below poverty line. (All India Average = 27.5 %)	25 per cent	
5	Literacy (2001). (All India Average = 64.8%)	66.64 per cent	
6	Infant mortality (per 1000 live births). (All India Average = 53 per 1000 live births)	45 per 1000 live births	
7	Life Expectancy at birth. (All India Average =63.5 years)	65.3 years	
Gini Coefficient ¹			
8	a. Rural. (All India = 0.30)	0.26	
	b. Urban. (All India = 0.37)	0.36	
9	Gross State Domestic Product (GSDP) 2009-2010 at current prices	2,98,465 crore	
10	GSDP CAGR ² (2000-01 to 2009-10)	12.43 per cent	
11	Per capita GSDP CAGR (2000-01 to 2009-10)	11.19 per cent	
12	GSDP CAGR (2000-01 to 2008-2009)	Karnataka	12.71 per cent
		Other General Category States	12.54 per cent
13	Population Growth (2000- 2001 to 2009-2010)	Karnataka	10.57 per cent
		Other General Category States	13.42 per cent
B	Financial Data		
Particulars	Figures (in Per cent)		
CAGR	2000-01 to 2008-09		2000-01 to 2009-10
	General Category States	Karnataka	Karnataka
a.	of Revenue Receipts.	14.40	14.34
			14.25
b.	of Own Tax Revenue.	13.59	14.99
			14.49
c.	of Non Tax Revenue.	12.08	8.38
			8.06
d.	of Total Expenditure.	12.38	12.38
			13.67
e.	of Capital Expenditure.	21.41	22.50
			22.55
f.	of Revenue Expenditure on Education.	9.33	11.78
			10.53
g.	of Revenue Expenditure on Health.	8.95	8.78
			8.77
h.	of Salary and Wages#.	9.37	12.42
			9.43
i.	of Pension.	12.03	12.68
			8.89

Source: Financial data is based on figures in Finance Accounts. BPL (Planning Commission & NSSO data, 61st Round-<http://planning.commission.nic.in/data/database/Data0910/tab%2021.pdf>), Gini Coefficient (Unofficial estimates of Planning Commission & NSSO data,61st Round 2004-05 MRP), Life Expectancy at birth (Office of the Registrar General of India; Ministry of Home Affairs; Economic Survey, 2009-10) , Infant mortality rate (SRS Bulletin October,2009), Density of population (Office of the Registrar General and census commissioner of India; Ministry of Home Affairs and Literacy (Office of the Registrar General of India; Ministry of Home Affairs). #For the period 2001-02 to 2008-09 or 2009-2010 as the case may be.

¹It is a measure of inequality of income distribution where zero refers to perfect equality and one refers to perfect inequality.

² GSDP= Gross State Domestic Product.

APPENDIX 1.2
STRUCTURE OF GOVERNMENT ACCOUNTS
(REFERENCE: PARAGRAPH 1.1, PAGE 1)

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

Part I: Consolidated Fund : All revenues received by the State Government, all loans raised by issue of treasury bills, internal loans and all moneys received by the Government in repayment of loans shall form one Consolidated Fund entitled the Consolidated Fund of State established under Article 266(1) of the Constitution of India.

Part II: Contingency Fund: Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the fund.

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

Layout of Finance Accounts

Finance Accounts is prepared in two volumes with Volume 1 presenting the summarized financial statements of Government and Volume 2 presenting the detailed statements. The layout is detailed below. Further, Volume 2 contains details such as comparative expenditure on salaries and subsidies by major head, grants-in-aid and assistance given by the State Government, externally aided projects, expenditure on plan scheme, direct transfer of Central scheme funds to implementing agencies, summary of balances, financial results of irrigation schemes, commitments on incomplete public works contracts and maintenance expenditure which are brought out in various appendices.

Statement number	Layout
1	Summarized Financial position of the State giving cumulative figures of assets and liabilities of the Government as at the end of 2009-10.
2	Summary of Receipts and Disbursements during the year in all the three parts of accounts of Government.
3	Summary of receipts under Consolidated Fund, grants from Government of India and Capital, Public Debt and Other receipts.
4	Summary of expenditure for the current year under various sectors of Consolidated Fund of State.
5	Details of capital expenditure major head wise incurred during and to the end of 2009-10.
6	Summary of debt position of the State including borrowing from internal debt, Government of India, other obligations and servicing of debt.
7	Summary of loans and advances given by the State Government during the year and repayments made, recoveries in arrears etc.
8	Summarized statement of Grants-in-aid given by Government both in cash and in kind and also grants released for creation of capital assets.
9	Summary of guarantees given by the government for repayment of loans etc raised by statutory corporations, local bodies and other institutions.
10	Distribution of expenditure between charged and voted.
11	Detailed account of revenue and capital receipts by minor heads.
12	Detailed account of revenue expenditure by minor heads under non-plan, plan and centrally sponsored scheme separately.
13	Detailed accounts of capital expenditure by minor heads under non-plan, plan and centrally sponsored scheme separately during the year and total expenditure to the end of 2009-10.
14	Details of investments of the State Government in Statutory Corporations, Government companies, other joint stock companies, co-operative banks, society's etc., up to the end of 2009-10 and also giving the comparative summary of investment between the share capital and debentures.
15	Detailed account on borrowings and other liabilities showing public debt and other interest bearing obligation during and up to the end of 2009-10, maturity profile, repayment schedule and interest rate profile.
16	Detailed account of Loans and advances given by the Government of Karnataka, the amount of loan repaid during the year, the balance as on 31 st March 2010 and also loans advanced during the year for plan purpose and centrally sponsored schemes.
17	Detailed account on sources and application of funds other than on revenue account.
18	Detailed account on contingency fund and public account transactions.
19	Details of earmarked balance of reserve funds.

APPENDIX 1.3
ABSTRACT OF RECEIPTS AND DISBURSEMENTS
(REFERENCE: PARAGRAPH 1.2, PAGE 1)

(₹ in crore)

2008-09	Receipts		2009-10	2008-09	Disbursements			2009-10
						Non Plan	Plan	
Part A: Abstract of Receipts and Disbursements for the year 2009-10								
Section-A: Revenue								
43,290.67	I. Revenue receipts		49,155.70	41,659.29	I. Revenue expenditure	35,234.23	12,302.69	47,536.92
27,645.66	Tax revenue	30,578.60		12,275.57	General Services	12,664.55	97.79	12,762.34
3,158.99	Non-tax revenue	3,333.80			Social Services-			
7,153.77	State's share of Union Taxes & Duties	7,359.98		8,492.38	Education, Sports, Art and Culture	6,657.52	1,918.95	8,576.47
1,693.59	Non Plan grants	3,429.68		1,772.70	Health and Family Welfare	1,164.66	762.51	1,927.17
2,020.37	Grants for State Plan Schemes	2,972.78		1,384.33	Water Supply, Sanitation, Housing and Urban Development	207.83	1,350.02	1,557.85
1,618.29	Grants for Central and Centrally Sponsored Schemes	1,480.86		54.24	Information and Broadcasting	29.52	7.95	37.47
				1,318.93	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	476.30	1,226.45	1,702.75
				182.34	Labour and Labour Welfare	65.34	207.14	272.48
				2,540.25	Social Welfare and Nutrition	3,161.02	1,747.11	4,908.13
				127.82	Others	111.42	25.12	136.54
				15,872.99	TOTAL	11,873.61	7,245.25	19,118.86
					Economic Services			
				3,338.42	Agriculture and Allied Activities	2,375.21	1,882.91	4,258.12
				941.43	Rural Development	498.48	734.03	1,232.51
				229.93	Special Areas Programmes	---	501.51	501.51
				262.23	Irrigation and Flood Control	173.69	158.07	331.76
				1,952.07	Energy	2,342.95	9.55	2,352.50
				457.46	Industry and Minerals	205.12	222.18	427.30
				1,461.72	Transport	642.96	465.01	1,107.97
				22.01	Science, Technology and Environment	0.01	23.59	23.60
				2,471.37	General Economic Services	2,752.65	193.79	2,946.44
				11,136.64	Total	8,991.07	4,190.64	13,181.71
				2,374.09	Grants-in-aid and Contributions	1,705.00	769.01	2,474.01
				1,631.38	II Revenue surplus carried over to Sec-B			1,618.78
43,290.67	TOTAL		49,155.70	43,290.67	TOTAL			49,155.70

2008-09	Receipts		2009-10	2008-09	Disbursements			2009-10
						Non Plan	Plan	
Section-B – Capital and others								
3,919.45	II. Opening Cash balance including Permanent Advances & Cash Balance Investments & investments from earmarked funds.		7,819.85	9,870.29				
181.14	III. Miscellaneous Capital receipts		69.79		III. Capital Outlay			12,136.68
				475.37	General Services	56.46	433.39	489.85
					Social Services			
				199.32	Education, Sports, Art and Culture	3.73	211.97	215.70
				300.65	Health and Family Welfare	---	320.97	320.97
				1,772.13	Water Supply, Sanitation, Housing and Urban Development	207.07	1,602.66	1,809.73
				1.49	Information and Broadcasting	---	6.00	6.00
				227.80	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	(-) 0.01	239.74	239.73
				48.37	Social Welfare and Nutrition	---	48.19	48.19
				5.40	Other Social Services	---	10.36	10.36
				2,555.16	Total Social Services	210.79	2,439.89	2,650.68
					Economic Services			
				39.85	Agriculture and Allied Activities	(-)1.04	64.93	63.89
				134.35	Rural Development	0.93	73.00	73.93
				2,985.89	Irrigation and Flood Control	540.83	3,401.16	3,941.99
				936.62	Energy	75.37	1,675.00	1,750.37
				261.43	Industry and Minerals	(-)0.02	205.77	205.75
				2,246.74	Transport	132.40	2,513.99	2,646.39
				234.88	General Economic Services	2.99	310.84	313.83
				6,839.76	Total Economic Services	751.46	8,244.69	8,996.15
56.65	IV. Recoveries of Loans and Advances		555.36	731.34	IV. Loans and Advances	65.16	916.42	981.58
17.26	From Power Projects	516.53		500.01	For Power Projects	---	5.34	
2.10	From Government Servants	3.24		2.59	To Government Servants	5.08	0.04	
37.29	From others	35.59		228.74	To Others	60.08	911.04	
8,592.16	V. Public debt receipts		7,990.86	1,777.90	V. Repayment of Public Debt			2,308.33
7,995.99	Internal debt other than Ways and Means Advances and Overdraft	7,310.01		1,316.47	Internal debt other than Ways and Means Advances & Overdraft	1,837.87		1,837.87
---	Ways and Means advances from Reserve Bank of India	---		---	Ways and Means advances from Reserve Bank of India	---		---
596.17	Loans and Advances from the Central Government	680.85		461.43	Repayment of Loans and Advances to Central Government	470.46		470.46
---	VI. Contingency Fund (recoupment)		2.10	2.10	VI. Contingency Fund Disbursements			---
60,603.55	VII. Public Account Receipts		71,172.45	54,782.85	VII. Public Account Disbursements			64,029.09
2,329.27	Small Savings and Provident funds, etc.	2,591.15		1,153.03	Small Savings and Provident Funds etc.			1,123.64
2,628.57	Reserve funds	5,117.86		454.72	Reserve Funds			1,917.29

2008-09	Receipts		2009-10	2008-09	Disbursements			2009-10
						Non Plan	Plan	
18,720.45	Deposits and Advances	22,188.59		17,165.98	Deposits and Advances			20,279.25
35,745.45	Suspense and Miscellaneous	40,023.81		34,777.66	Suspense and Miscellaneous			39,421.39
1,179.81	Remittances	1,251.04		1,231.46	Remittances			1,287.52
1,631.38	VIII. Revenue Surplus carried over from Sec. -A.		1,618.78	7,819.85	VIII Cash Balance at end			9,773.51
				0.01	Cash in Treasuries and Local Remittances			0.01
				-358.46	Deposits with Reserve Bank			(-) 107.69
				6.08	Departmental Cash Balances including Permanent Advances			10.77
				7,519.31	Cash Balance Investment			8,889.98
				652.91	Investment from earmarked funds			980.44
74,984.33	Total		89,229.19	74,984.33	Total			89,229.19

☛ Includes expenditure of ₹ 1,038.96 crore on account of off-budget borrowings

APPENDIX 1.4
OUTCOME INDICATORS OF THE STATE'S OWN FISCAL CORRECTION PATH
(REFERENCE: PARA 1.3, PAGE 4)

	2004-05	Budget estimate		Projection			
	(base year)	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
State revenue account							(₹ in crore)
1. Own tax revenue	14,958	18,680	20,865	23,417	26,488	32,523	40,399
2. Own non- tax revenue	4,486	4,090	4,516	5,009	5,491	6,318	2,447
3. Own tax + non-tax revenue (1+2)	19,444	22,770	25,381	28,426	31,979	38,841	42,846
4. Share in central taxes & duties	3,760	3,760	4,136	4,550	5,005	6,134	8,385
5. Grants	2,306	2,688	2,954	3,306	3,530	5,675	6,438
6. Total central transfer (4 + 5)	6,066	6,448	7,090	7,856	8,535	11,809	14,823
7. Total revenue receipts (3+6)	25,510	29,218	32,471	36,282	40,514	50,650	57,699
8. Devolution to ULBs	799	1,160	1,428	1,743	2,130	2,657	3,357
9. Major O&M (roads, bridges and irrigation)	401	513	970	1,021	1,078	1,191	1,026
10. Salaries	5,751	6,169	6,539	6,907	8,740	9,842	11,152
11. Pensions	2,214	2,427	2,661	3,209	3,518	3,864	4,501
12. Interest payments	3,920	4,029	4,492	5,053	5,640	6,199	7,330
13. Subsidies – (food, transport, housing & industry)	905	1,573	1,203	1,258	1,317	1,878	2,867
14. Subsidies –power	1,400	1,750	1,750	2,100	2,100	1,800	1,800
15. Other O&M (education, health, RD, WS, agriculture, forest)	2,444	2,530	3,155	3,836	4,641	6,273	7,152
16. Administrative expenditure	442	559	589	621	654	803	933
17. Other Revenue expenditure	7,163	7,654	8,296	8,913	9,251	12,050	12,508
18. Total revenue expenditure (8 to 17)	25,439	28,364	31,083	34,661	39,069	46,557	52,626
19. Salary + interest+ pensions (10+11+12)	11,185	12,625	13,692	15,169	17,898	19,905	22,983
20. As percentage of revenue receipts (19/7)	47	43	42	42	44	39	40
21. Revenue surplus / deficit (7-18)	-71	-854	-1,388	-1,621	-1,445	-4,093	-5,043
1. Interest payment on off-budget borrowings and SPV borrowing made by PSUs/SPUs outside budget	638	791	1,203	817	480	465	920
2. Consolidated revenue deficit.	567	63	185	804	965	-3,628	-4,123
Total debt stock	48,384	53,185	60,465	66,340	72,823	76,905	87,613
1. Expenditure on capital formation	2,502	3,774	4,316	5,346	6,300	9,961	12,441
2. Recovery of loans and advances	30	30	100	100	100	100	100
Gross fiscal deficit	4,247	4,714	5,603	5,875	6,483	7,351	8,823

APPENDIX 1.5

TIME SERIES DATA ON THE STATE GOVERNMENT FINANCES
(REFERENCE: PARAGRAPHS 1.6, 1.10.2; PAGE 9, 37)

(₹ in crore)

	2005-06	2006-07	2007-08	2008-09	2009-10
Part A. Receipts					
1. Revenue Receipts	30,352	37,587	41,151	43,290	49,156
(i) Tax Revenue	18,632(61)	23,301 (62)	25,987(63)	27,645(64)	30,579(62)
Taxes on Agricultural Income	2	1(-)	3(-)	9(-)	9(-)
Taxes on Sales, Trade, etc	9,870(53)	11,762(50)	13,894(54)	14,623(53)	15,833(52)
State Excise	3,397(18)	4,495(19)	4,767(18)	5,749(21)	6,946(23)
Taxes on Vehicles	1,105(6)	1,375(6)	1,650(6)	1,681(6)	1,962(6)
Stamps and Registration fees	2,213(12)	3,206(14)	3,409(13)	2,927(10)	2,628(9)
Land Revenue	117(1)	109(-)	145(1)	256(1)	128(-)
Taxes on Goods and Passengers	1,041(6)	1,147(5)	837(3)	1,085(4)	1,291(4)
Taxes and Duties on Electricity	277(1)	389(2)	450(2)	370(1)	679(2)
Other Taxes	610(3)	817(4)	832(3)	945(4)	1,103(4)
(ii) Non Tax Revenue	3,875(13)	4,099(11)	3,358(8)	3,159(7)	3,334(7)
(iii) State's share of Union taxes and duties	4,213(14)	5,374(14)	6,779(17)	7,154(17)	7,360(15)
(iv) Grants in aid from Government of India	3,632(12)	4,813(13)	5,027(12)	5,332(12)	7,883(16)
2. Miscellaneous Capital Receipts	Nil	Nil	246	181	70
3. Recoveries of Loans and Advances	124	60	52	57	555
4. Total Revenue and Non debt capital receipts (1+2+3)	30,476	37,647	41,449	43,528	4,9781
5. Public Debt Receipts	5,664	3,546	2,279	8,592	7,991
Internal Debt (excluding Ways and Means Advances and Overdrafts)	4,995(88)	2,892(82)	1,473(65)	7,996(93)	7,310(91)
Net transactions under Ways and Means Advances and Overdrafts	---	---	---	---	---
Loans and Advances from Government of India	669(12)	654(18)	806(35)	596(7)	681(9)
6. Total Receipts in the Consolidated Fund (4+5)	36,140	41,193	43,728	52,120	57,772
7. Contingency Fund Receipts	39	-	13	--	2
8. Public Account Receipts	38,025	47,040	56,160	60,604	71,172
9. Total Receipts of the State (6+7+8)	74,204	88,233	99,901	1,12,724	1,28,946
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	28,041	33,435	37,375	41,659	47,537
Plan	5,069(18)	7,852(23)	8,313(22)	10,530(25)	12,303(26)
Non Plan	22,972(82)	25,583(77)	29,062(78)	31,129(75)	35,234(74)
General Services (including interest payments)	10,036(36)	10,419(31)	10,872(29)	12,275(29)	12,762(27)
Social Services	8,899(32)	10,937(33)	13,124(35)	15,873(38)	19,119(40)
Economic Services	7,947(28)	10,440(31)	11,453(31)	11,137(27)	13,182(28)
Grants-in-aid and contributions	1,159(4)	1,639(5)	1,926(5)	2,374(6)	2,474(5)
11. Capital Expenditure	5,822	8,543	8,649	9,870	12,137
Plan	5,806(100)	8,411(98)	7,199(83)	9,135(93)	11,118(92)
Non Plan	16(-)	132(2)	1,450(17)	735(7)	1,019(8)

Appendices

	2005-06	2006-07	2007-08	2008-09	2009-10
General Services	218(4)	321(4)	339(4)	475(5)	490(4)
Social Services	1,105(19)	1,293(15)	2,148(25)	2,555(26)	2,651(22)
Economic Services	4,499(77)	6,929(81)	6,162(71)	6,840(69)	8,996(74)
12. Disbursement of Loans and Advances	300	357	757	731	982
13. Total (10+11+12)	34,163	42,335	46,781	52,260	60,656
14. Repayments of Public Debt	811	1,749	1,251	1,778	2,308
Internal Debt (excluding Ways and Means Advances and Overdrafts)	393(48)	1,012(58)	802(64)	1,317(74)	1,838(80)
Net transactions under Ways and Means Advances and Overdraft	-	-	--	---	---
Loans and Advances from Government of India	418(52)	737(42)	449(36)	461(26)	470(20)
15. Appropriation to Contingency Fund	-	-	--	---	---
16. Total disbursement out of Consolidated Fund (13+14+15)	34,974	44,084	48,032	54,038	62,964
17. Contingency Fund disbursements	--	13	--	2	---
18. Public Account disbursements	36,702	42,637	54,055	54,783	64,029
19. Total disbursement by the State (16+17+18)	71,676	86,734	1,02,087	1,08,823	1,26,993
<i>Part C. Deficits</i>					
20. Revenue Deficit(-)/ Revenue Surplus (+) (1-10)	2,311	4,152	3,776	1,631	1,619
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	3,687	4,688	5,332	8,732	10,875
22. Primary Deficit (21+23)	---	452	826	4,200	5,662
Primary Surplus (23-21)	78	---	---	---	---
<i>Part D. Other data</i>					
23. Interest Payments (included in revenue expenditure)	3,765	4,236	4,506	4,532	5,213
24. Financial Assistance to local bodies etc.,	11,183	13,915	16,725	15,262	16,420
25. Ways and Means Advances/ Overdraft availed (days)					
Ways and Means Advances availed (days)	---	---	4	---	---
Overdraft availed (days)	---	---	---	---	---
26. Interest on Ways and Means Advances/ Overdraft	---	---	0.04	---	---
27. Gross State Domestic Product (GSDP)[@]	1,83,796	2,05,784	2,40,062	2,70,699	2,98,465
28. Outstanding Fiscal liabilities (year end)	52,236	57,682	60,142	71,550	83,482
29. Outstanding guarantees (year end) (including interest)	8,984	9,879	10,786	8,693	7,203
30. Maximum amount guaranteed (year end)	20,107	19,793	23,109	18,732	18,420
31. Number of incomplete projects	120	261	429	197	261
32. Capital blocked in incomplete projects	3,450	1,174	1,480	1,107	1,015

Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	10.1	11.3	10.8	10.2	10.2
Own Non-Tax Revenue/GSDP	2.1	2.0	1.4	1.2	1.1
Central Transfers/GSDP	4.3	4.9	4.9	4.6	5.1
II Expenditure Management					
Total Expenditure/GSDP	18.6	20.6	19.5	19.3	20.3
Total Expenditure/Revenue Receipts	112.56	112.63	113.68	120.72	123.39
Revenue Expenditure/Total Expenditure	82.08	78.98	79.89	79.71	78.37
Expenditure on Social Services/Total Expenditure	29.70	29.66	33.92	35.59	37.22
Expenditure on Economic Services/Total Expenditure	36.84	45.82	37.99	35.46	36.84
Capital Expenditure/Total Expenditure	17.92	21.02	20.11	20.29	21.63
Capital Expenditure on Social and Economic Services/Total Expenditure.	17.24	20.26	19.38	19.37	20.81
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	1.26	2.02	1.57	0.60	0.54
Fiscal deficit/GSDP	2.01	2.28	2.22	3.22	3.64
Primary Deficit (surplus) /GSDP	0.04	0.22	0.34	1.55	1.90
Revenue Deficit/Fiscal Deficit	---	---	---	---	---
Primary Revenue Balance/GSDP	3.4	4.1	3.6	2.4	2.5
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	28.42	28.03	25.05	26.43	27.97
Fiscal Liabilities/RR	172.10	153.46	146.15	165.28	169.83
Primary deficit vis-à-vis quantum spread	---	-0.08	-0.20	---	1.94
Debt Redemption (Principal +Interest) / Total Debt Receipts	0.9	0.9	1.1	0.8	0.8
V Other Fiscal Health Indicators					
Return on Investment (Rupees in crore)	16.9	19.5	23.4	40.2	29.5
Balance from Current Revenue (Rs in crore)	5,483	9,415	8,593	8,523	9,468
Financial Assets/Liabilities	0.8	0.9	1.0	1.0	1.0

Figures in brackets represent percentages (rounded) to total of each sub-heading
@ GSDP figures communicated by the Government adopted.

APPENDIX 1.6

SUMMARISED FINANCIAL POSITION OF THE GOVERNMENT OF KARNATAKA
AS ON 31 MARCH, 2010

(REFERENCE: PARAGRAPH 1.10.1; PAGE 35)

				(₹ in Crore)
As on 31.3.2009		Liabilities		As on 31.3.2010
39,995.86		Internal Debt *		45,468.00
	18,571.99	Market Loans bearing interest	23,525.76	
	1.36	Market Loans not bearing interest	1.42	
	609.09	Loans from Life Insurance Corporation of India	446.75	
	1,462.91	Loans from other Institutions	1,896.56	
	19,350.51	Loans from RBI – Spl. Securities issued to National Small Savings fund of the Central Government.	19,597.51	
9,691.81		Loans and Advances from Central Government -		9,902.20
	0.07	Pre 1984-85 Loans	0.07	
	98.92	Non-Plan Loans	92.62	
	9,407.29	Loans for State Plan Schemes	9,639.38	
	29.16	Loans for Central Plan Schemes	25.48	
	156.37	Loans for Centrally Sponsored Plan Schemes	144.65	
77.90		Contingency Fund		80.00
9,709.55		Small Savings, Provident Funds, etc.		11,177.06
7,053.46		Reserve Funds		10,254.03
5,752.41		Deposits		7,660.97
3,957.65		Suspense and Miscellaneous balances		4,495.66
76,238.64		Total		89,037.92
		Assets		
63,023.27		Gross Capital Outlay on Fixed Assets -		75,159.96
	26,670.72	Investments in shares of Companies, Corporations, etc.	32,481.93	
	36,352.55	Other Capital Outlay	42,678.03	
7,620.19		Loans and Advances -		8,046.42
	1,728.48	Loans for Power Projects	1,217.29	
	5,891.28	Other Development Loans	6,827.14	
	0.43	Loans to Government servants and Miscellaneous Loans	1.99	
362.56		Remittances		399.03
10.95		Other Advances		10.17
7,819.85		Cash -		9,773.51
	---	Cash in treasuries	---	
	6.08	Departmental Cash Balance including permanent Advances	10.77	
	(-) 358.46	Deposits with Reserve Bank of India	(-) 107.69	
	0.01	Remittances in Transit	0.01	
	7,519.31	Cash Balance Investments	8,889.98	
	652.91	Investment from earmarked funds	980.44	
-2,598.18		Surplus on Government Accounts		(-) 4,351.17
	(-) 719.27	Accumulated Surplus	(-) 2,598.18	
	(-) 1,631.38	Deduct Revenue Surplus	(-) 1,618.78	
	(-) 66.39	Deduct Other adjustments	(-) 64.42	
	(-) 181.14	Deduct Capital Receipts	(-) 69.79	
76,238.64		Total		89,037.92

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

Explanatory Notes for Appendices 1.3 and 1.6

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 1.6, 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 ₹ 21.61 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 ₹ 0.81 crore (Net credit) had been reconciled (June 2010) leaving a balance of net credit of ₹ 20.80 crore which was under reconciliation.

APPENDIX 1.7

FINANCIAL POSITION OF DEPARTMENTALLY MANAGED COMMERCIAL /
QUASI COMMERCIAL UNDERTAKINGS

(REFERENCE: PARAGRAPH 1.9.3, PAGE 32)

(₹ in crore)

Undertaking	Year upto which proforma accounts finalised	Mean capital	Total loss
Government Silk Factory, Mamballi	2007-08	3.02	1.43
Government Silk Twisting and Weaving Factory, Mudigundam	2007-08	1.41	0.50
Government Silk Factory, Chamarajanagar	2007-08	2.84	1.14
Government Silk Factory, Santhemarahalli	2007-08	2.77	1.20
Government Silk Factory, Kollegal	2007-08	2.25	1.41
Government Central workshop, Madikeri	2007-08	0.07	0.14
Total		12.36	5.82

APPENDIX 2.1
MAJOR HEADS OF ACCOUNT
UNDER WHICH PROVISION OF MORE THAN 25 CRORE REMAINED UNSPENT
(REFERENCE PARAGRAPH 2.3.1; PAGE 59)

(₹ in crore)								
Sl. No.	Grant No.	Major Head	Area	Unspent provision				
1	2	3	4	5				
1	01	2401	Crop Husbandry					
			-Crop Insurance					
			-Subsidy for Crop Loan	210.00				
				2401	Crop Husbandry			
					- Other Expenditure			
					- Agriculture Department	129.51		
				2401	Crop Husbandry			
					- Other Expenditure			
					- Horticulture Department	32.50		
				2402	Soil and Water Conservation			
-Assistance to Grama Panchayats								
-Grama Panchayats – CSS/CPS	26.49							
		2402	Soil and Water Conservation					
			-Other expenditure					
			-Rastriya Krishi Vikasa Yojana – Watershed	30.00				
		2415	Agricultural Research and Education					
			- General					
			-Research					
		2415	-UAS Bangalore	26.30				
			2	02	2404	Dairy Development		
						-Assistance to Co-operatives and Other Bodies		
-Karnataka Milk Producer's Co-operative Federation Limited	63.93							
3	03	2070	Other Administrative Services					
			-Other expenditure					
			-Filling up of Vacant Posts (District Sector)	400.00				
				2070	Other Administrative Services			
					-Other expenditure			
					-Additional Provision for Salaries	600.00		
				2071	Pensions and Other Retirement Benefits			
					-Civil			
					-Commuted value of Pensions			
				2071	-Other Pensions	78.95		
						2071	Pensions and Other Retirement Benefits	
							-Civil	
		-Gratuities						
		2071	-Other Gratuities - Karnataka	27.26				
				2071	Pensions and Other Retirement Benefits			
					-Civil			
-Family Pensions								
		2071	-Other family Pensions -Karnataka	144.20				
				2071	Pensions and Other Retirement Benefits			
					-Civil			
-Pension of Employees of Local Bodies								
		2071	-Payment to Municipal Employees	32.63				
				2071	Pensions and Other Retirement Benefits			
					-Civil			
-Leave Encashment Benefits								
		2071	-Social Services	26.09				
				2071	Pensions and Other Retirement Benefits			
					-Civil			
-Government contribution to Defined Contributions Pension Scheme								
			-State's Matching contribution to Pension Scheme	174.95				

Sl. No.	Grant No.	Major Head	Area	Unspent provision
1	2	3	4	5
4	07	2059	Public Works -General -Maintenance and Repairs -Maintenance Grants from XII Finance Commission	61.19
		2215	Water Supply and Sanitation -Water Supply -Assistance to Grama Panchayats -Grama Panchayats	33.27
			Water Supply and Sanitation -Water Supply -Assistance to Grama Panchayats -Grama Panchayats-CSS/CPS	37.09
		2515	Other Rural Development Programmes - Assistance to Grama Panchayats - Grama Panchayats	57.10
		3054	Roads and Bridges -General -Assistance to Zilla Panchayats -Zilla Panchayats	173.73
		4215	Capital Outlay on Water Supply and Sanitation -Water supply -Rural Water Supply -Capital Release to Grama Panchayats	406.94
		4515	Capital Outlay on other Rural Development Programme -Rural Development -Karnataka Rural Poverty and Panchayat Project (Gramma Swaraj)	45.00
		5054	Capital outlay on Roads and Bridges -District and other roads -Other expenditure -NABARD Assisted Works	34.29
5	09	2425	Co-operation -Assistance to Credit Co-operatives -General	103.92
6	10	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -Welfare of Scheduled Castes - Assistance to Taluk Panchayats -Taluk Panchayats CSS/CPS	38.71
			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -Welfare of Scheduled Tribes - Housing -Tribal Sub-Plan – Pooled-Fund	50.00
			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -Welfare of Backward Classes -Assistance to Public Sector and Other Undertakings -Assistance to Workers in Traditional Occupation	35.00
7	11	2235	Social Security and Welfare -Social Welfare -Child Welfare -Bhagya Lakshmi	125.00
8	16	2216	Housing -Rural Housing -Other expenditure -Ashraya - SDP	60.00
			Housing -General -Assistance to Gramma Panchayats -Gramma Panchayatas	60.02

Sl. No.	Grant No.	Major Head	Area	Unspent provision
1	2	3	4	5
9	17	2058	Stationery and Printing -Purchase and supply of Stationery Stores -Stationery Depots	26.58
		2202	General Education -Elementary Education -Assistance to Zilla Panchayats -Akshara Dasoha Scheme	161.75
			General Education -Secondary Education -Govt. Secondary Schools -Junior Colleges	54.19
			General Education -Secondary Education -Government Secondary Schools -Assistance to GIA High Schools and Junior colleges for providing Computer Education	25.00
			General Education -General -Other expenditure -Other Schemes	64.27
			General Education -General -Other expenditure -Computer Literacy-Awareness in Secondary School	60.73
10	18	2851	Village and Small Industries -Small Scale Industries -Interest Waiver Package for Small Loanees of KSFC	28.70
			Village and Small Industries -Sericulture Industries -State Sericulture Industries	29.99
		2852	Industries -Consumer Industries -Sugar -Special Package to Sugarcane Growers and Sugar Industries	27.26
		3475	Other General Economic Services -Transfers to Reserve Fund and Deposit Accounts -Transfers of Cess to the Infrastructure Initiative Fund	364.49
11	19	2217	Urban Development -Other Urban Development Schemes -Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc -Bangalore Metropolitan Regional Development Authority	577.40
			Urban Development -General -Other expenditure -Basic Urban Service Programme – Urban Infrastructure	78.39
			Urban Development -General -Other expenditure - Sub-Mission for Basic Services for Urban Poor	54.66
			Urban Development -General -Other expenditure -Urban infrastructure Development Scheme for small and medium town (UIDSSMT)	84.45
		3604	Compensation and Assignment to Local Bodies and Panchayat Raj Institutions -Assistance to Municipalities / Municipal Councils -Devolution to Municipalities	208.44

Sl. No.	Grant No.	Major Head	Area	Unspent provision
1	2	3	4	5
			Compensation and Assignment to Local Bodies and Panchayat Raj Institutions -Assistance to Municipalities/ Municipal Council -Developmental works in Urban Local Bodies	100.01
			Compensation and Assignment to Local Bodies and Panchayat Raj Institutions -Assistance to Nagara Panchayaths / Notified Area Committees -Devolution for Nagara Panchayaths/Notified Area Committees	67.45
		4217	Capital outlay on Urban Development -Other Urban Development Schemes -Other expenditure -Equity in BMRCL	139.57
		6215	Loans for Water Supply and Sanitation Water Supply Loans to Public Sector and Other Undertakings Bangalore Water Supply and Sewerage Board	97.42
12	20	2059	Public Works -General -Suspense	116.74
		3054	Roads and Bridges -District and other roads -Road Works -Rural Road Works	29.90
		4216	Capital Outlay on Housing -Government Residential Buildings -Other Housing -Construction	34.78
		5054	Capital Outlay on Roads and Bridges -State Highways -Road Works -Development of State Highways - EAP	282.62
			Capital Outlay on Roads and Bridges -Other expenditure -Karnataka Road Fund	500.00
13	21	4701	Capital Outlay on Major and Medium Irrigation -Medium Irrigation - Commercial -Karnataka Neeravari Nigam Limited -Accelerated Irrigation Benefit Programme (AIBP)	341.76
			Capital Outlay on Major and Medium Irrigation -General -Investment in Public Sector and Other Undertakings -Krishna Bhagya Jala Nigam Ltd.	232.28
		4702	Capital Outlay on Minor Irrigation -Surface Water -Water Tanks-Construction of New Tanks, Pick ups, etc.	80.81
			Capital Outlay on Minor Irrigation Surface Water World Bank Aided Tank Irrigation Projects	175.00
			Capital Outlay on Minor Irrigation -Surface Water -Barrages	33.50
14	22	2210	Medical and Public Health -Urban Health Services-Allopathy -Hospitals and Dispensaries -Hospitals Attached to Teaching Institutions	26.72
		4210	Capital Outlay on Medical and Public Health -Urban Health Services -Hospitals and Dispensaries -Buildings	43.26

Sl. No.	Grant No.	Major Head	Area	Unspent provision
1	2	3	4	5
15	24	2801	Power -General -Other Expenditure -Accelerated Power Development Project	25.68
		4801	Capital Outlay on Power Projects -Hydel Generation -Other Expenditure -Power infrastructure improvement (Dr. Nanjundappa Report)	175.00
16	26	2575	Other Special Area Programmes -Others -Special Area Programme -Legislators Constituency Development Fund	103.86
		4575	Capital Outlay on Other Special Area Programmes -Other -Other Expenditure -Legislator's Constituency Development Fund	100.00
17	29	2049	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	250.20
			Interest Payments -Interest on Internal Debt -Interest on other Internal Debts - Interest on other Loans	37.85
			Interest Payments -Interest on Small Savings, Provident Funds, etc -Interest on Insurance and Pension Fund -State Government Insurance Funds	47.91
			Interest Payments -Interest on Loans and Advances from Central Government -Interest on Loans for State/Union Territory Plan Schemes	152.76
		6003	Internal Debt of the State Government -Ways and Means Advances from the 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 the Reserve Bank of India -Over-draft with the 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	38.61
			Total	9,754.06

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 60)

(₹ in crore)

Sl. No.	Grant	Head of account	Unspent provision
1	01 –Agriculture and Horticulture	2401-105-01- Soil Health Centres -Subsidiary expenses	4.27
2		2401-109-80 Project for Agriculture training of farm women and youth with DANIDA Assistance-EAP-Subsidiary Expenses	3.15
3		2401-114-01-Oilseeds Production Programme Subsidies	6.86
4		2401-800-1-Other expenditure –Agriculture Department –Tribal Sub-Plan	3.74
5		2401-800-1- Other expenditure –Agriculture Department – Special Development Plan	1.14
6		2402-198-6-Grama Panchayat –CSS/CPS-Block Grants	26.49
7		2402-800-02- Other expenditure – Development of Saline and Alkaline Water Logged Areas –Other expenses	14.00
8		2402-800-07-Recharge of Open well – Strengthening of Watershed Training Centre - Other Expenses	3.06
9		2402-800-08-Construction of Water harvesting structures – Other Expenses	4.79
10		2402-800-10-Rejuvenation of Dried up Open Wells – Special Development Plan	19.47
11		2402-800-80-Sujala Watershed Project -III-EAP-Major works	10.00
12		2402-800-81- Sujala Watershed Project -IV-EAP-Major works	7.00
13		4401-001-1-Direction and Administration – Agriculture Department -State Plan Schemes –Major works	1.00
14		4402-800-01-RIDF Assisted Watershed Development -NABARD Works	10.00
15		02- Animal Husbandry and Fisheries	2403-102-2- Cattle and Buffalo Development - Animal Husbandry Department - Goshalas at Taluk level with Private Partnership –Other Expenses
16	2403-107-06- Fodder and feed Development –Enrichment of Fodder Demonstration Programme –Grant-in-aid		1.01
17	2403-800-36- Other Expenditure-Animal Insurance		1.50
18	2404-191-1- Assistance to Co-operatives and Other Bodies-Karnataka Milk Producers Co-operative Federation Limited –Other Expenses		25.02
19	2404-191-1- Assistance to Co-operatives and Other Bodies-Karnataka Milk Producers Co-operative Federation Limited – Special Component Plan		2.47
20	2405-103-06- Marine Fisheries – Remission of Central Excise Duty on HSD used by Mechanical Fish Craft- Financial Assistance/Relief		2.00
21	4403-101-02-Veterinary Services and Animal Health - Construction of Dispensaries under RIDF –NABARD Work		2.84
22	4403-101-06- Veterinary Services and Animal Health - Major Works		2.05
23	4403-101-08-Veterinary Services and Animal Health – Dairy Science College, Gulbarga- Special Development Plan		1.06
24	05 – Home and Transport		2056-800-07-Other Expenditure – Rehabilitation Centre for Prisoners – Other Expenses
25		2056-800-08 - Other Expenditure – Video Conferencing Facility in Jails - Construction	2.00
26		2055-109-1 – District Police – Police Force - Creation of Special Police Stations in connection with prohibition of Arrack and Lotteries in the State - Other Expenses	1.15
27	07 – Rural Development and Panchayat Raj	2402-800-04 – Other Expenditure - PM’s Relief Package, Participatory Watershed Project – Other Expenses	4.12
28	08- Forest, Ecology and Environment	2406-02-110-02-Environmental Forestry and Wild Life –Wild Life Preservation -Central Sector Scheme of Project Tiger, Bandipur -Major Works	2.52

29	09-Co-operation	2425-107-2 – Assistance to Credit Co-operatives – General –Interest Subvention for Loans to S.H.G.-Subsidies	1.43
30		6425-108-3 – Loans to other Co-operatives-Other Societies-Loans to COMARK-Loans	5.00
31		6425-800-02 – Other Loans-Karnataka State Arecanut Co-operative Marketing Board-Loans	3.00
32	15- Information, Technology	3451-090-2-Secretariat – Information Technology Secretariat - Institute of Bio Informatics and Applied Bio Technology (IBAB)-Financial Assistance / Relief	4.00
33	19-Urban Development	3604-192-01-Assistance to Municipalities\Municipal Councils-Devolution to Municipalities- Special Component Plan	16.68
34		3604-192-01-Assistance to Municipalities\Municipal Councils-Devolution to Municipalities- Tribal Sub-plan	26.78
35		3604-192-07-Assistance to Municipalities\Municipal Councils-Development works in Urban Local Bodies-Financial Assistance / Relief	15.01
36		3604-193-01- Assistance to Nagara Panchayaths/Notified Area Committees- Devolution of Nagarapanchayaths/Notified Area Committees-Special Component Plan	4.91
37		3604-193-01- Assistance to Nagara Panchayaths/Notified Area Committees- Devolution of Nagarapanchayaths/Notified Area Committees – Tribal Sub-plan	11.01
38	26-Planning, Statistics, Science and Technology	3454-02-204- Surveys and Statistics-Central Statistical Organisation-India Statistical Strengthening Project	2.00
Total			255.65

APPENDIX 2.3

**MAJOR HEADS OF ACCOUNT UNDER WHICH EXCESS EXPENDITURE WAS ABOVE ₹ 25 CRORE
(REFERENCE: PARAGRAPH 2.3.4; PAGE 60)**

(₹ in crore)

Sl. No.	Grant No.	Major Head	Area	Total Provision	Expenditure	Excess
1	05	2055	Police -District Police -Police Force	824.07	869.28	45.21
2	08	2406	Forestry and Wild life -Forestry -Transfer to Reserve Fund and Deposit Accounts -Transfer of Forest Development Tax to Karnataka Forest Development fund	11.00	271.47	260.47
3	14	2245	Relief on Account of Natural Calamities -Drought -Drinking water supply	70.61	113.24	42.63
			Relief on Account of Natural Calamities - Calamities Relief Fund -Transfer to Reserve Fund and Deposit Accounts –Calamity Relief Fund -Central Share to Calamity Relief Fund -Inter Account Transfers	104.52	1,698.88	1,594.36
4	16	2216	Housing -Rural Housing -Provision of House sites for Landless -House Sites for Landless	75.00	157.79	82.79
5	17	2202	General Education -Elementary Education -Assistance to Zilla Panchayats -Zilla Panchayat	204.77	334.72	129.95
6	20	3051	Ports and Light Houses -Minor Ports -Transfer to Port Development Fund -Transfer of Receipt under Ports, Light Houses and Shipping	1.25	29.09	27.84
7	20	5054	Capital Outlay on Roads and Bridges -State Highways -Road Works -Other Road Formation	591.46	757.37	165.91
			Capital Outlay on Roads and Bridges -District and Other Roads -Other Expenditure -NABARD Assisted Works	257.52	379.68	122.16
8	21	2049	Interest Payments -Interest on Internal Debt -Interest on Market Loans -Interest on Current Loans	1,450.67	1,522.91	72.24
			Interest Payments -Interest on Internal Debt -Interest on other Internal Debt -Interest on Loan from LIC of India	135.06	163.34	28.28
			Total	3,725.93	6,297.77	2,571.84

APPENDIX 2.4

PERSISTENT EXCESS EXPENDITURE OVER PROVISION
(REF:PARAGRAPH 2.3.5; PAGE 61)

(₹ in crore)

Sl. No.	Grant & Head of account	2005-06			2006-07			2007-08			2008-09			2009-10		
		Provision	Expenditure	Excess												
1	08-Forest, Ecology and Environment 2406-01-797-01 Transfer of Forest Development Tax to Karnataka Forest Development Fund	7.00	9.70	2.70	8.00	10.16	2.16	8.00	11.43	3.43	10.50	11.89	1.39	11.00	271.47	260.47
2	14 – Revenue 2029-101-1 Bangalore Division	90.17	98.06	7.89	94.79	98.48	3.69	122.97	126.95	3.98	108.70	124.44	15.74	134.80	143.30	8.50
3	20 – Public Works 2059-80-001-01 Chief Engineer (C&B South, Bangalore)	2.71	4.27	1.56	3.10	4.60	1.50	3.23	5.23	2.00	3.98	5.94	1.96	3.64	6.15	2.51
4	2059-80-001-02 Chief Engineer (C&B North, Dharwad)	1.70	2.26	0.56	1.91	2.30	0.39	2.27	2.81	0.54	2.62	3.49	0.87	2.47	3.94	1.47
5	2059-80-001-02 Supervision (C&B South)	4.49	5.47	0.98	5.09	5.52	0.43	6.10	7.02	0.92	8.25	8.68	0.43	7.00	9.53	2.53
6	4701-01-359-1 -Direction and Administration	0.88	1.60	0.72	0.78	3.08	2.30	0.96	3.86	2.92	1.05	1.55	2.50	1.10	4.41	3.31

APPENDIX 2.5
EXPENDITURE INCURRED WITHOUT PROVISION DURING 2009-10
(REFERENCE: PARAGRAPH 2.3.6; PAGE 61)

				(₹ in crore)
Sl. No.	Grant	Head of Account	Expenditure	Reasons
1	01	2401-00-001-1-01-021 - Reimbursement of Medical Expenses	0.29	On account of introduction of new object head to capture the data on reimbursement of medical expenses as per the recommendation of the pay commission.
2	01	2401-00-001-2-01-021 - Reimbursement of Medical Expenses	0.11	
3	01	2401-00-001-0-01-021 - Reimbursement of Medical Expenses	0.30	
4	03	2040-00-101-0-00-021 - Reimbursement of Medical Expenses	0.70	
5	03	2235-60-110-1-00-021 - Reimbursement of Medical Expenses	0.12	
6	04	2014-00-102-0-01-021 - Reimbursement of Medical Expenses	0.19	
7	04	2014-00-102-0-02-021 - Reimbursement of Medical Expenses	0.29	
8	04	2015-00-102-0-01-021 - Reimbursement of Medical Expenses	0.15	
9	04	2052-00-090-0-01-021 - Reimbursement of Medical Expenses	0.83	
10	04	2070-00-115-1-01-021 - Reimbursement of Medical Expenses	0.14	
11	04	3451-00-090-1-01-021 - Reimbursement of Medical Expenses	0.42	
12	05	2055-00-001-0-01-021 - Reimbursement of Medical Expenses	0.37	
13	05	2055-00-003-0-01-021 - Reimbursement of Medical Expenses	0.33	
14	05	2055-00-101-0-01-021 - Reimbursement of Medical Expenses	0.60	
15	05	2055-00-101-0-03-021 - Reimbursement of Medical Expenses	0.71	
16	05	2055-00-111-0-00-021 - Reimbursement of Medical Expenses	0.21	
17	05	2070-00-108-1-01-021 - Reimbursement of Medical Expenses	0.27	
18	08	2401-01-001-2-01-021 - Reimbursement of Medical Expenses	0.12	
19	08	2406-01-001-2-01-021 - Reimbursement of Medical Expenses	0.41	
20	09	2425-00-001-0-01-021 - Reimbursement of Medical Expenses	0.22	
21	09	2425-00-101-0-01-021 - Reimbursement of Medical Expenses	0.24	
22	09	3475-00-107-0-02-021 - Reimbursement of Medical Expenses	0.24	
23	10	2225-01-800-0-03-021 - Reimbursement of Medical Expenses	0.13	
24	13	2408-01-001-0-01-021 - Reimbursement of Medical Expenses	0.28	
25	14	2029-00-101-1-01-021 - Reimbursement of Medical Expenses	0.48	
26	14	2030-03-001-1-00-021 - Reimbursement of Medical Expenses	0.23	
27	14	2053-00-093-1-01-021 - Reimbursement of Medical Expenses	0.30	

28	14	2053-00-094-1-01-021- Reimbursement of Medical Expenses	0.17	On account of introduction of new object head to capture the data on reimbursement of medical expenses as per the recommendation of the pay commission.	
29	14	2053-00-094-7-01-021- Reimbursement of Medical Expenses	1.00		
30	17	2058-00-103-0-01-021- Reimbursement of Medical Expenses	0.30		
31	17	2202-02-001-0-01-021- Reimbursement of Medical Expenses	0.13		
32	17	2202-02-001-0-13-021- Reimbursement of Medical Expenses	0.69		
33	17	2202-02-109-0-13-021- Reimbursement of Medical Expenses	0.19		
34	17	2202-03-103-2-01-021- Reimbursement of Medical Expenses	0.47		
35	17	2202-80-800-0-19-021- Reimbursement of Medical Expenses	0.16		
36	17	2203-00-105-0-01-021- Reimbursement of Medical Expenses	0.20		
37	18	2851-00-107-1-01-021- Reimbursement of Medical Expenses	0.35		
38	20	2059-80-001-0-04-021- Reimbursement of Medical Expenses	0.12		
39	20	2059-80-001-0-05-021- Reimbursement of Medical Expenses	0.81		
40	20	2059-80-001-0-09-021- Reimbursement of Medical Expenses	0.46		
41	20	3054-01-337-1-01-021- Reimbursement of Medical Expenses	0.14		
42	22	2210-01-110-1-22-021- Reimbursement of Medical Expenses	0.43		
43	22	2210-01-110-2-39-021- Reimbursement of Medical Expenses	0.16		
44	22	2210-03-110-0-01-021- Reimbursement of Medical Expenses	0.19		
45	23	2210-01-102-0-01-021- Reimbursement of Medical Expenses	0.26		
46	23	2230-01-101-0-01-021- Reimbursement of Medical Expenses	0.11		
47	23	2230-03-101-0-01-021- Reimbursement of Medical Expenses	0.15		
48	26	3454-02-204-0-01-021- Reimbursement of Medical Expenses	0.11		
49	27	2014-00-114-0-02-021- Reimbursement of Medical Expenses	0.13		
50	27	2014-00-116-1-00-021- Reimbursement of Medical Expenses	0.15		
51	28	2011-02-103-1-01-021- Reimbursement of Medical Expenses	0.16		
52	28	2011-02-103-2-01-021- Reimbursement of Medical Expenses	0.11		
		Total	15.83		
53	01	2401-01-800-0-08-059-	0.11		Recovery of forest advances paid by the departmental officers
54	07	2501-05-101-0-02-139-	0.15		
55	18	2852-08-202-1-01-243-	0.15		
56	21	2702-80-196-1-02-452-	0.25		
57	21	2702-80-196-1-02-453-	0.71		
		Total	1.37		
		Grand Total	17.20		

APPENDIX 2.6
EXCESS EXPENDITURE OVER PROVISION REQUIRING REGULARISATION
(REFERENCE: PARAGRAPH 2.3.7; PAGE 61)

(₹ 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	Excess reduced on account of reconciliation of expenditure
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 ₹ 6.46 crore is the net result of increase of ₹ 0.04 crore due to reconciliation and decrease of ₹ 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 ₹ 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	
2008-09	1/1	8,14	65.85	65.85	
Total			8,297.08	8,574.19	

APPENDIX 2.7

CASES OF NEW SERVICE/NEW INSTRUMENT OF SERVICE
(REFERENCE: PARAGRAPH 2.3.9; PAGE 62)

(₹ 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	0.60	1.92	1.32
2	03 – Finance	2071	Pension and Other Retirement Benefits			
		01	Civil			
		101	Superannuation and Retirement Allowances			
		3	State Government Pensions			
		02	Pensions paid in England			
		251	Pension and Retirement Benefits	0.02	1.75	1.73
		2071	Pensions and other Retirement Benefits			
		01	Civil			
		110	Pensions of Employees of Local Bodies			
		1	Payments to Municipal Employees			
		03	Gratuities			
		251	Pension and Retirement Benefits	0.87	5.63	4.76
		2071	Pensions and other Retirement Benefits			
		01	Civil			
		115	Leave Encashment Benefits			
		1	General Services			
		14	Administration of Justice			
		251	Pensions and Retirement Benefits	0.22	2.91	2.69
		2071	Pensions and other Retirement Benefits			
		01	Civil			
		115	Leave Encashment Benefits			
		1	General Services			
		52	Secretariat General Services			
		251	Pension and Retirement Benefits	0.22	2.11	1.89
		2071	Pensions and other Retirement Benefits			
		01	Civil			
		115	Leave Encashment Benefits			
		1	General Services			
		53	District Administration			
		251	Pension and Retirement Benefits	0.22	1.74	1.52
		2071	Pensions and other Retirement Benefits			
		01	Civil			
		115	Leave Encashment Benefits			
		1	General Services			
		59	Public Works – Roads and Bridges			
		251	Pension and Retirement Benefits	0.22	1.64	1.42
		2071	Pensions and other Retirement Benefits			
		01	Civil			
		115	Leave Encashment Benefits			
		3	Economic Services			
		01	Crop Husbandry			
		251	Pension and Retirement Benefits	0.22	1.83	1.61
3	05- Home and Transport	2055	Police			
		104	Special Police			
		01	Karnataka State Reserve Police and Karnataka Armed Reserve Police			
		021	Reimbursement of Medical Expenses	---	3.75	3.75

Sl. No.	Grant	Head of account		Budget Provision	Expenditure	Excess
(1)	(2)	(3)		(4)	(5)	(6)
		2055	Police			
		108	State Headquarters Police			
		01	Commissioner of Police			
		021	Reimbursement of Medical Expenses	---	10.44	10.44
		2055	Police			
		109	District Police			
		1	Police Force			
		01	Police Establishment in Existing			
		021	Districts			
			Reimbursement of Medical Expenses	---	10.24	10.24
4	7-Rural Development and Panchayat Raj	2215	Water Supply and Sanitation			
		01	Water Supply			
		102	Rural Water Supply Programmes			
		7	Schemes with Bilateral Assistance			
		82	Integrated Rural Water Supply and Environmental Sanitation Project-Phase II (Danida Assisted)	---	1.11	1.11
		2515	Other Rural Development Programmes			
		197	Assistance to Taluk Panchayats			
		1	Taluk Panchayats			
		22	Development Grants			
		404	Kolar	0.75	2.68	1.93
		2515	Other Rural Development Programmes			
		197	Assistance to Taluk Panchayats			
		1	Taluk Panchayats			
		22	Development Grants			
		415	Dharwar	0.68	2.82	2.14
5	14-Revenue	2235	Social Security and Welfare			
		60	Other Social Security and Welfare Programmes			
		001	Direction and Administration			
		01	Directorate of Pension			
		003	Pay-Staff	0.18	1.23	1.05
		2245	Relief on Account of Natural			
		01	Calamities			
		104	Drought			
		100	Supply of Fodder			
			Financial Assistance / Relief	1.05	7.50	6.45
		2245	Relief on Account of Natural			
		05	Calamities			
		101	Calamity Relief fund			
		01	Transfer to Reserve Fund and Deposit			
		261	Accounts –Calamity Relief fund			
			Central Share to Calamity Relief fund			
			Inter Account Transfers	104.52	1698.88	1594.36
6	17 - Education	2202	General Education			
		01	Elementary Education			
		196	Assistance to Zilla Panchayats			
		1	Zilla Panchayats			
		01	Block Grants			
		463	Haveri	3.49	10.91	7.42
		2202	General Education			
		02	Secondary Education			
		109	Government Secondary Schools			
		13	Junior Colleges			
		003	Pay – Staff (Plan)	5.35	42.45	37.10
		2202	General Education			
		02	Secondary Education			
		109	Government Secondary Schools			

Sl. No.	Grant	Head of account	Budget Provision	Expenditure	Excess
(1)	(2)	(3)	(4)	(5)	(6)
		13 003 Junior Colleges Pay – Staff (Non-Plan)	11.89	114.54	102.65
		2202 General Education			
		03 University and Higher Education			
		103 Government Colleges and Institutes			
		2 Other Government Colleges			
		01 Other Government Colleges			
		003 Pay – Staff (Plan)	3.11	12.00	8.89
		2203 Technical Education			
		105 Polytechnics			
		01 Polytechnics			
		003 Pay – Staff (Non-Plan)	0.77	3.85	3.08
7	19 - Urban Development	6215 Loans for Water Supply and Sanitation			
		01 Water Supply			
		190 Loans to Public Sector and Other Undertakings			
		2 Bangalore Water Supply and Sewerage Board			
		87 Bangalore Water Supply and Sewerage Project – Phase II, IDP 65			
		394 Loans	--	2.58	2.58
8	20- Public Works	2059 Public Works			
		80 General			
		001 Direction and Administration			
		03 Government Architect and Other Public Works Offices			
		003 Pay-Staff	0.51	2.02	1.51
		3051 Ports and Light Houses			
		02 Minor Ports			
		797 Transfer to Port Development Fund			
		01 Transfer of Receipts under Ports, Light Houses and Shipping			
		261 Inter Account Transfers	1.25	29.09	27.84
9	21-Water Resources	4701 Major and Medium Irrigation			
		01 Major Irrigation –Commercial			
		317 Tunga Bhadra Project – Left Bank			
		1 Direction and Administration			
		04 Establishment Charges Transfer from '2701'			
		029 Establishment Charges Transferred from '2701'- Major and Medium Irrigation	---	11.24	11.24
		4701 Major and Medium Irrigation			
		01 Major Irrigation –Commercial			
		359 Bennithora Project			
		1 Direction and Administration			
		04 Add CE,s Establishment Charges Transferred from '2701'			
		029 Establishment Charges transferred from '2701'- Major and Medium Irrigation	---	3.24	3.24
10	22-Health and Family Welfare Services	2210 Medical and Public Health			
		01 Urban Health Services			
		001 Direction and Administration			
		01 Directorate of Health and Family Welfare Services (Medical Branch)			
		002 Pay Officers	0.20	4.04	3.84
		2210 Medical and Public Health			
		01 Urban Health Services			
		001 Direction and Administration			

Sl. No.	Grant	Head of account	Budget Provision	Expenditure	Excess
(1)	(2)	(3)	(4)	(5)	(6)
		01 Directorate of Health and Family Welfare Services (Medical Branch)			
		014 Other Allowances	0.35	1.38	1.03
		2210 Medical and Public Health			
		01 Urban Health Services			
		110 Hospital and Dispensaries			
		2 Major Hospitals			
		80 Secondary Level Hospitals EAP			
		051 General Expenses	0.31	2.35	2.04
		2210 Medical and Public Health			
		01 Urban Health Services			
		110 Hospital and Dispensaries			
		2 Major Hospitals			
		83 Karnataka Health Systems Project – EAP			
		051 General Expenses	-	17.84	17.84
11	27 -Law	2014 Administration of Justice			
		105 Civil and Session Courts			
		01 Establishment Charges			
		021 Reimbursement of Medical Expenses	--	1.39	1.39
		2014 Administration of Justice			
		800 Other Expenditure			
		1 EFC Grant for Up gradation of Judicial Administration			
		03 State Law Commission			
		059 Other Expenses	0.10	1.19	1.09
	Total		137.10	2,018.29	1,881.19

APPENDIX 2.8

UNNECESSARY SUPPLEMENTARY PROVISION
(REFERENCE : PARAGRAPH 2.3.10; PAGE 62)

(₹ in crore)

Sl. No.	Grant No. and Section	No. of Detailed Heads	Provision		Expenditure	Unspent Provision
			Original	Supplementary		
1	1- (Revenue Voted)	4	3.17	10.10	3.17	10.10
2	3- (Revenue Voted)	4	7.34	152.50	6.72	153.12
	3- (Revenue Charged)	1	0.00	0.05	0.00	0.05
3	8- (Revenue Voted)	2	0.00	0.10	0.00	0.10
4	10- (Revenue Voted)	1	3.36	0.30	3.36	0.30
5	14- (Revenue Voted)	10	4.62	0.47	4.27	0.82
6	17- (Revenue Voted)	9	107.01	17.48	56.58	67.91
7	18- (Revenue Voted)	15	32.36	1.83	30.64	3.55
8	21- (Capital Voted)	2	15.98	8.00	15.40	8.58
9	22- (Revenue Voted)	4	1.39	0.12	1.39	0.12
	22- (Capital Voted)	1	0.00	2.00	0.00	2.00
10	24- (Revenue Voted)	1	0.11	0.01	0.10	0.02
	Total	54	175.34	192.96	121.63	246.67

APPENDIX 2.9

EXCESSIVE SUPPLEMENTARY PROVISION
(REFERENCE: PARAGRAPH 2.3.11; PAGE 62)

(₹ in crore)

Sl. No.	Grant No. and Section	No. of detailed Heads	Provision		Expenditure	Unspent Provision
			Original	Supplementary		
1	01- (Revenue Voted)	3	20.01	31.00	31.56	19.45
2	03- (Revenue Voted)	1	2.90	2.25	4.30	0.85
	03- (Capital Voted)	1	0.00	20.00	10.00	10.00
3	08- (Revenue Voted)	4	2.14	0.90	2.52	0.52
4	09-(Revenue Voted)	3	13.33	94.11	54.26	53.18
5	10-(Revenue Voted)	5	3.87	21.48	21.98	3.37
	10-(Capital Voted)	1	5.00	10.00	7.25	7.75
6	14- (Revenue Voted)	20	416.93	128.12	525.14	19.91
	14-(Capital Voted)	1	22.00	10.00	30.67	1.33
7	17-(Revenue Voted)	5	48.56	16.14	63.01	1.69
8	18-(Revenue Voted)	6	23.98	21.66	26.82	18.82
	18-(Capital Voted)	2	50.02	25.68	68.43	7.27
9	20-(Revenue Voted)	1	0.06	1.00	0.45	0.61
	20-(Capital Voted)	1	0.00	10.00	5.72	4.28
10	21-(Revenue Voted)	3	0.02	0.69	0.49	0.22
	21-(Capital Voted)	2	28.14	11.25	39.11	0.28
11	22-(Revenue Voted)	3	10.08	13.02	18.59	4.51
	Total	62	647.04	417.30	910.30	154.04

APPENDIX 2.10

INADEQUATE SUPPLEMENTARY PROVISION
(REFERENCE: PARAGRAPH 2.3.12, PAGE 62)

(₹ in crore)

Sl. No.	Grant No. and Section	No. of detailed heads	Provision		Expenditure	Excess Uncovered
			Original	Supplementary		
1	01- (Revenue Voted)	2	5.74	2.82	11.56	3.00
2	03- (Capital Voted)	1	1.00	1.95	4.15	1.20
3	10- (Revenue Voted)	3	4.27	2.36	9.76	3.13
4	14- (Revenue Voted)	8	256.64	270.44	711.13	184.05
5	17- (Revenue Voted)	4	27.59	19.70	63.74	16.45
6	18- (Revenue Voted)	4	1.52	0.16	1.84	0.16
7	22- (Revenue Voted)	2	2.41	0.07	2.54	0.06
8	28- (Revenue Voted)	5	1.66	2.95	4.99	0.38
	Total	29	300.83	300.45	809.71	208.43

APPENDIX 2.11

INJUDICIOUS RE-APPROPRIATION OF FUNDS
(REFERENCE: PARAGRAPH 2.3.13; PAGE 63)

Sl. No.	Head of account		Provision (Original plus Supplementary)	Re-appropriation	Final Grant	Expenditure	(₹ in crore)
							Excess (+)/ unspent provision (-)
1	2425-001-01-003-	Co-operation Direction and Administration Registrar of Co-operative Societies Pay – Staff	11.53	(+) 1.98	13.51	15.63	(+) 2.12
2	2071-01-115-3-06-251-	Pensions and Other Retirement Benefits Civil Leave Encashment benefits Economic Services Forestry and Wild Life Pensions and Retirement Benefits	0.22	(+) 0.30	0.52	1.20	(+) 0.68
3	4210-01-110-1-01-139-	Capital Outlay on Medical and Public Health Urban Health Services Hospitals and Dispensaries Buildings State Plan Scheme Major Works	35.92	(+) 12.00	47.92	48.42	(+) 0.50
4	2210-05-101-1-03-011-	Medical and Public Health Medical Education Training and Research Ayurveda Education College with Attached Hospitals Dearness Allowance	1.44	(+) 0.21	1.65	2.13	(+) 0.48
5	2030-03-001-1-071-	Stamps and Registration Registration Direction and Administration Inspector General of Stamps and Registration Building Expenses	2.24	(+) 1.00	3.24	3.70	(+) 0.46
6	2204-102-1-01-051-	Sports and Youth Services Youth Welfare Programmes for Students National Cadet Corps National Cadet Corps General Expenses	3.86	(+) 1.30	5.16	5.49	(+) 0.33
			55.21	(+) 16.79	72.00	76.57	(+) 4.57
7	2245-02-110-01-100-	Relief on accounts of Natural Calamities Floods, Cyclones, etc Assistance for Repairs and Restoration of Damaged Water Supply and Sewerage Works Flood Relief – Repairs of Flood damages and Rescue Financial Assistance/Relief	2,533.50	(-) 8.05	2,525.45	1,701.18	(-) 824.27

Sl. No.	Head of account	Provision (Original plus Supplementary)	Re-appropriation	Final Grant	Expenditure	Excess (+)/ unspent provision (-)
8	2070- Other Administrative Services 800- Other Expenditure 11- Filling of Vacant posts (District Sector) 14- Reimbursement of Medical Expenses	400.00	(-) 150.00	250.00	---	(-) 250.00
9	2071- Pensions and Other Retirement Benefits 01- Civil 105- Family Pensions 3- Other Family Pensions 251- Pension and Retirement Benefits	610.00	(-) 0.30	609.70	465.80	(-) 143.90
10	4701- Capital outlay on Major and Medium Irrigation 80- General 190- Investment in Public Sector and Other Undertakings 4- Karnataka Neeravari Nigama Ltd. 240- Debt Servicing	218.04	(-) 8.76	209.28	151.29	(-) 57.99
11	2202- General Education 02- Secondary Education 109- Government Secondary Schools 14- Assistance to GIA High Schools and Junior Colleges for providing Computer Education 059- Other Expenses	25.00	(-) 5.00	20.00	0.01	(-) 19.99
12	2851- Village and Small Industries 102- Small Scale Industries 68- Resource Support to KSFC 100- Financial Assistance / Relief	48.47	(-) 3.88	44.59	28.97	(-) 15.62
13	2030- Stamps and Registration 03- Registration 001- Direction and Administration 2- Up-gradation of Standards of Administration 04- Charges of supply of Registered Documents 051- General Expenses	39.52	(-) 1.00	38.52	27.82	(-) 10.70
14	4702- Capital outlay on Minor Irrigation 101- Surface Water 5- Barrages 01- Construction of Barrages 423- Tribal Sub Plan	18.71	(-) 0.77	17.94	8.80	(-) 9.14
15	2202- General Education 03- University and Higher Education 800- Other Expenditure 9- Karnataka Knowledge Commission 101- Grant- in-Aid	15.00	(-) 1.95	13.05	5.05	(-) 8.00
16	4210- Capital outlay on Medical and Public Health 01- Urban Health Services 110- Hospitals and Dispensaries					

Sl. No.	Head of account	Provision (Original plus Supplementary)	Re-appropriation	Final Grant	Expenditure	Excess (+)/ unspent provision (-)
	7- Capital Release to Zilla Panchayats					
	03- Establishment of Super Speciality Health Complex					
	139- Major Works	10.00	(-) 2.00	8.00	---	(-) 8.00
17	4059- Capital outlay on Public Works					
	80- General					
	051- Construction					
	38- Construction of High Court Circuit Bench at Dharwad and Gulbarga					
	386- Construction	42.00	(-) 10.00	32.00	25.00	(-) 7.00
18	2040- Taxes on Sales, Trade, etc.					
	001- Direction and Administration					
	01- Commissioner for Commercial Taxes					
	125- Modernization	18.40	(-)0.03	18.37	12.09	(-) 6.28
19	2245- Relief on account of Natural Calamities					
	01- Drought					
	800- Other Expenditure					
	1- Other Miscellaneous Items of Relief Expenditure					
	01- Employment Generation					
	100- Financial Assistance / Relief	53.34	(-) 26.58	26.76	21.76	(-) 5.00
20	4216 Capital outlay on Housing					
	01 Government Residential Buildings					
	700 Other Housing					
	2 Construction					
	25 Residential Quarters for Judges of High Court and Staff at HSR Layout					
	386 Construction	15.00	(-) 10.00	5.00	1.19	(-) 3.81
21	2202- General Education					
	02- Secondary Education					
	800- Other Expenditure					
	1- Other Schemes					
	05- Financial Assistance and Reimbursement of fees and Vidya Vikas					
	101- Grant- in-Aid	6.67	(-) 1.00	5.67	2.22	(-) 3.45
22	2702- Minor Irrigation					
	01- Surface Water					
	102- Lift Irrigation Schemes					
	1- Chief Engineer, Minor Irrigation, Bangalore					
	02- Maintenance and Repairs					
	200- Maintenance	29.80	(-) 0.30	29.50	26.16	(-) 3.34
23	4210- Capital outlay on Medical and Public Health					
	03- Medical Education, Training and Research					
	105- Allopathy					
	1- Buildings					
	02- New Colleges					
	386- Construction	100.00	(-) 1.00	99.00	95.72	(-) 3.28
24	2202- General Education					
	80- General					

Sl. No.	Head of account	Provision (Original plus Supplementary)	Re-appropriation	Final Grant	Expenditure	Excess (+)/ unspent provision (-)
	800-35-101- Other Expenditure GIA in Education Grants-in-Aid	5.00	(-) 0.93	4.07	1.00	(-) 3.07
25	2054- Treasury and Accounts Administration 098- Local Fund Audit 02- Fiscal Policy and Analysis Cell 051- General Expenses	3.59	(-) 0.01	3.58	0.51	(-) 3.07
26	4702- Capital outlay on Minor Irrigation 101- Surface Water 1- Water Tanks – Construction of New Tanks, Pick ups, etc. 07- Modernization of Tanks by NABARD 422- Special Component Plan	24.91	(-) 11.88	13.03	10.17	(-) 2.86
27	2045- Other Taxes and Duties on Commodities and Services 103- Collection Charges – Electricity Duty 02- Rebate Payable to KEB and Licenses 106- Subsidies	4.16	(-) 0.25	3.91	1.08	(-) 2.83
28	4702- Capital outlay on Minor Irrigation 101- Surface Water 1- Water Tanks – Construction of New Tanks, Pick ups, etc. 07- Modernization of Tanks by NABARD 139- Major Works	39.73	(-) 3.00	36.73	33.91	(-) 2.82
29	2202- General Education 02- Secondary Education 106- Text Books 09- Text Books – Directorate, Press and Depots 221- Materials and Supplies	6.33	(-) 1.91	4.42	1.78	(-) 2.64
30	4702- Capital outlay on Minor Irrigation 101- Surface Water 5- Barrages 01- Construction of Barrages 436- NABARD Works	70.00	(-) 6.55	63.45	61.08	(-) 2.37
31	2202- General Education 05- Language Development 103- Sanskrit Education 23- Sanskrit University 101- Grants-in-Aid	3.00	(-) 0.74	2.26	---	(-) 2.26
32	2202- General Education 03- University and Higher Education 102- Assistance to Universities 31- Davanagere University 101- Grants-in-Aid	10.00	(-) 1.50	8.50	7.50	(-) 1.00
33	4702- Capital outlay on Minor Irrigation 101- Surface Water 1- Water Tanks – Construction of New Tanks, Pick ups, etc.					

Sl. No.	Head of account		Provision (Original plus Supplementary)	Re-appropriation	Final Grant	Expenditure	Excess (+)/ unspent provision (-)
	07- 423-	Modernization of Tanks by NABARD Tribal Sub Plan	10.94	(-) 6.08	4.86	3.93	(-) 0.93
34	2852- 80- 800- 47- 059-	Industries General Other Expenditure Establishment of Urban Haat Other Expenses	1.35	(-) 0.40	0.95	0.10	(-) 0.85
35	2204- 102- 1- 01- 059-	Sports and Youth Services Youth Welfare Programmes for Students National Cadet Corps National Cadet Corps Other Expenses	3.42	(-) 0.30	3.12	2.44	(-) 0.68
36	2210- 01- 110- 2- 41- 059-	Medical and Public Health Urban Health Services – Allopathy Hospitals and Dispensaries Major Hospitals Geriatric Services Other Expenses	1.10	(-) 0.45	0.65	0.15	(-) 0.50
37	2211- 103- 05- 059-	Family Welfare Maternity and Child Health Women Health Care Other Expenditure	1.01	(-) 0.51	0.50	---	(-) 0.50
38	2506- 101- 4- 01- 101-	Land Reforms Regulation of Land Holdings and Tenancy Annuity payable to Religious Charitable and Other Institutions Annuity Charges Grants-in-Aid	3.00	(-) 1.16	1.84	1.35	(-) 0.49
39	4702- 101- 3- 01- 133-	Capital outlay on Minor Irrigation Surface Water Lift Irrigation Schemes Chief Engineer (Minor Irrigation) Special Development Plan	10.00	(-)2.80	7.20	6.73	(-) 0.47
			4,380.99	(-) 269.09	4,111.90	2,704.79	(-) 1407.11
40	4702- 101- 5- 01- 422-	Capital Outlay on Minor Irrigation Surface Water Barrages Construction of Barrages Special Component Plan	36.92	(+) 3.37	40.29	16.57	(-) 23.72
41	4702- 101- 3- 01- 422-	Capital Outlay on Minor Irrigation Surface Water Lift Irrigation Schemes Chief Engineer, Bangalore Special Component Plan	26.02	(+) 7.94	33.96	29.11	(-) 4.85
42	2851- 102- 69- 059-	Village and Small Industries Small Scale Industries Modernization / Technology Training Other Expenses	8.68	(+) 4.28	12.96	9.85	(-) 3.11
43	5054-	Capital Outlay on Roads and Bridges					

Sl. No.	Head of account	Provision (Original plus Supplementary)	Re-appropriation	Final Grant	Expenditure	Excess (+)/ unspent provision (-)
	04- District and Other Roads 800- Other expenditure 3- NABARD assisted works 01- Rural Roads 436- NABARD Works	118.70	(+) 150.00	268.70	265.67	(-) 3.03
44	4059- Capital Outlay on Public works 80- General 051- Construction 29- Departmental Buildings 386- Construction	198.58	(+) 20.00	218.58	215.96	(-) 2.62
45	4702- Capital Outlay on Minor Irrigation 101- Surface Water 3- Lift Irrigation Schemes 01- Chief Engineer, Bangalore 423- Tribal Sub Plan	10.08	(+) 6.85	16.93	14.77	(-) 2.16
46	4702- Capital Outlay on Minor Irrigation 101- Surface Water 1- Water Tanks-Construction of New Tanks, Pick Ups etc. 02- Chief Engineer, Minor Irrigation, Bangalore 133- Special Development Plan	10.00	(+) 0.80	10.80	8.98	(-) 1.82
47	2425- Co-operation 001- Direction and Administration 01- Registrar of Co-operative Societies 002- Pay-officers	3.24	(+) 1.57	4.81	3.13	(-) 1.68
48	5054- Capital Outlay on Roads and Bridges 03- State Highways 337- Road Works 02- Other Roads formation 172- Roads	452.64	(+) 250.00	702.64	701.05	(-) 1.59
49	2202- General Education 03- University and Higher Education 102- Assistance to Universities 23- Tumkur University 101- Grants-in-Aid	5.75	(+) 4.19	9.94	8.50	(-) 1.44
50	4702- Capital Outlay on Minor Irrigation 101- Surface Water 1- Water Tanks-Construction of New Tanks, Pick Ups etc. 02- Chief Engineer, Minor Irrigation, Bangalore 422- Special Component Plan	3.15	(+) 0.56	3.71	2.54	(-) 1.17
51	2202- General Education 05- Language Development 103- Sanskrit Education 02- Samskritha Patashala 101- Grants-in-Aid	7.74	(+) 1.43	9.17	8.15	(-) 1.02
52	2075- Miscellaneous General Services 101- Pensions in lieu of Resumed Jagirs, Lands, Territories etc. 1- Land Revenue					

Sl. No.	Head of account	Provision (Original plus Supplementary)	Re-appropriation	Final Grant	Expenditure	Excess (+)/ unspent provision (-)
	01- Amount Payable to Religious and Charitable Institutions on Abolition of Inams					
	100- Financial Assistance / Relief	22.98	(+) 0.83	23.81	22.87	(-) 0.94
53	4702- Capital Outlay on Minor Irrigation					
	101- Surface Water					
	5- Barrages					
	01- Construction of Barrages					
	139- Major Works	36.30	(+) 4.00	40.30	39.51	(-) 0.79
54	6860- Loans for Consumer Industries					
	04- Sugar					
	190- Loans to Public Sector and Other Undertakings					
	1- Conversion of Purchase Tax into Interest Free Loans					
	16- Conversion of Purchase Tax into Interest Free Loans					
	394- Loans	25.91	(+) 18.34	44.25	43.56	(-) 0.69
55	2202- General Education					
	02- Secondary Education					
	108- Examination					
	01- Pre-University Education (Examination Charges)					
	015- Subsidiary Expenses	9.27	(+) 0.59	9.86	9.32	(-) 0.54
56	2851- Village and Small Industries					
	102- Small Scale Industries					
	14- Promotional Schemes of DICs and Industries					
	071- Building Expenses	0.44	(+) 0.19	0.63	0.20	(-) 0.43
57	4702- Capital Outlay on Minor Irrigation					
	101- Surface Water					
	1- Water Tanks-Construction of New Tanks, Pick Ups etc.					
	02- Chief Engineer, Minor Irrigation, Bangalore					
	436- NABARD Works	19.50	(+) 4.72	24.22	23.83	(-) 0.39
58	4702- Capital Outlay on Minor Irrigation					
	101- Surface Water					
	1- Water Tanks-Construction of New Tanks, Pick Ups etc.					
	07- Modernization of Tanks by NABARD					
	436- NABARD Works	72.13	(+) 1.84	73.97	73.59	(-) 0.38
59	3435- Ecology and Environment					
	60- Others					
	800- Other Expenditure					
	04- Protection of Bio – diversity in the State					
	059- Other Expenses	1.32	(+) 0.30	1.62	1.32	(-) 0.30
60	2210- Medical and Public Health					
	05- Medical Education Training and Research					
	200- Other Systems					
	11- Opening of ISM Units in District and Private Hospitals					

Sl. No.	Head of account		Provision (Original plus Supplementary)	Re-appropriation	Final Grant	Expenditure	Excess (+)/ unspent provision (-)
	003-	Pay-Staff	0.25	(+) 0.10	0.35	0.09	(-) 0.26
			1,069.60	(+) 481.90	1,551.50	1,498.57	(-) 52.93
61	6852-	Loans for Iron and Steel Industries					
	02-	Manufacture					
	190-	Loans to Public Sector and Other Undertakings					
	4-	Vijayanagar Steel Limited					
	02-	State Renewal Fund (VRS and Other Relief)					
	394-	Loans	30.00	(-)18.34	11.66	14.33	(+) 2.67
62	2701-	Major and Medium Irrigation					
	80-	General					
	001-	Direction and Administration					
	08-	Chief Engineer, Central Mechanical Organization					
	003-	Pay-Staff	1.99	(-) 0.12	1.87	2.16	(+) 0.29
			31.99	(-) 18.46	13.53	16.49	(+)2.96

APPENDIX 2.12

**DEFECTIVE RE-APPROPRIATION ORDERS
(REFERENCE: PARAGRAPH 2.3.14; PAGE 63)**

(₹ in crore)

Sl. No.	Grant		Re-appropriation Order		Amount	Issuing Authority	Reasons for rejection
			Number	Date			
1	1	Agriculture and Horticulture	KRU TO EE/23/KR UYO KAA/2010	20/03/2010	0.10	Deputy Secretary to Government, Agriculture Department, Bangalore.	Sanction order /re-appropriation statement has not been signed in ink.
2	4	Department of Personnel and Administrative Affairs	ACT (1)/VIVA-24/2009-10	22/02/2010	0.05	Director General, Administrative Training Institute, Mysore.	i) The reappropriation statement is not self balanced and original provision does not tally. ii) Specific reasons for the excess/saving have not been indicated in the relevant columns for each item.
3	4	Department of Personnel and Administrative Affairs	SIAASUE E 05 PRB 2010	09/03/2010	0.10	Under Secretary to Government DPAR (Political).	i) The reappropriation statement columns not entered completely. ii) Sanction for reappropriation with correct amount has not been communicated in the order.
4	4	Department of Personnel and Administrative Reforms	DPE 15 ARU 2009	08/02/2010	0.04	Under Secretary to Government – 2, Public Sector Undertakings	i) The reappropriation statement is not self balanced. ii) Specific reasons for the excess/saving have not been indicated in the relevant columns for each item. iii) The object head in Form 22A have not been indicated iv) Sanction for reappropriation has not been communicated in the order.
5	4	Department of Personnel and Administrative Reforms	SA TA SAM / 13 / emp / 2010	09/03/2010	0.001	Deputy Director, Karnataka Government Secretariat Training Centre, Bangalore	i) The reappropriation statement is not self balanced. ii) Specific reasons for the excess/saving have not been indicated in the relevant columns for each item.
6	8	Forest, Ecology and Environment	FEE 45 FAP 2010	01/03/2010	0.42	Under Secretary to Government, Forest, Ecology and Environment Department, Bangalore	i) Saving under the head “Salaries” (pay, DA etc.) has been re-appropriated to meet the expenditure under Other heads. ii) Specific reasons not furnished.
7	10	Social Welfare	SAKAEE 70 PAVAYO 2010	10/03/2010	0.05	Under Secretary to Government (2), Social Welfare Department.	Re-appropriation Statement was not self balanced and not in the prescribed form.

Sl. No.	Grant		Re-appropriation Order		Amount	Issuing Authority	Reasons for rejection
			Number	Date			
8			SAKAEE 19 SLP 2010	10/03/2010	0.35	Under Secretary to Government (1), Social Welfare Department.	i) Re-appropriation Statement was not self balanced and not in the prescribed form. ii) Specific reasons for the excess/savings had not been indicated in the relevant columns for each item.
9			SAKAEE 90 PAKAVI 2010	10/03/2010	0.13	Under Secretary to Government (1), Social Welfare Department.	i) Re-appropriation Statement was not self balanced and not in the prescribed form. ii) Specific reasons for the excess/savings had not been indicated in the relevant columns for each item.
10			SAKAEE 96 PAKAVI 2010	15/03/2010	0.16	Under Secretary to Government (1), Social Welfare Department.	i) Re-appropriation Statement was not self balanced and not in the prescribed form. ii) Specific reasons for the excess/savings had not been indicated in the relevant columns for each item.
11			AASAMK AEE 47 AASANY O 2010	11/02/2010	0.14	Under Secretary to Government, Minorities Welfare Department.	i) Reappropriation Statement was not self balanced. ii) Sanction for reappropriation order has not been communicated in the order. iii) Sanction order / re-appropriation order had not been signed in ink.
12	11	Women and Child Development	MAMAE 25 PHP 2010	15/02/2010	0.02	Under Secretary to Government (2), Women and Child Development Department.	i) Reappropriation Statement was not self balanced and not in prescribed form. ii) Specific reasons for the excess/savings had not been indicated in the relevant columns for each item.
13	14	Revenue	Tapusa 30 Reappropriation 2008-09	29/04/2009	0.01	Member Secretary, Taluk re-organisation committee, Bangalore.	Re-appropriation Statement in KFC Form 22A not received.
14			Pra Aa Gu /Budget-25 2009-10/ 2526	19/02/2010	0.02	Regional Commissioner Gulbarga Division, Gulbarga.	i) Reappropriation Statement was not self balanced. ii) Statement does not tally. iii) Sanction for reappropriation had not been communicated in the order.
15			RD 53 MU Aa Bi 2010	09/03/2010	0.24	Under Secretary to Government, Revenue Department (Mujarai), Bangalore.	i) Reappropriation Statement was not self balanced. Not in the prescribed form, no specific reasons for excess/savings. ii) Sanction for reappropriation had not been communicated in the order. Non-plan to plan without specific approval of the Government.

Sl. No.	Grant		Re-appropriation Order		Amount	Issuing Authority	Reasons for rejection
			Number	Date			
16			RD 6 Mu no Mu 2010	05/02/2010	0.50	Under Secretary to Government, Revenue Department (Stamps and Registration), Bangalore.	i) Sanction for reappropriation had not been communicated in the order. ii) Reappropriation Statement not signed in ink. iii) Exceeds the limit prescribed in Article 311 (a) and (b) of KFC 1958. iv) Reappropriation statement not in the prescribed form.
17			FD 47 BRS 2009	26/08/2009 (II)	5.00	Under Secretary to Government, Finance Department (FR & BCC).	New Service
18			FD 43 BRS 2009	20/08/2009	1.45	Under Secretary to Government, Finance Department (FR & BCC).	New Service
19			FD 244 EXP – 7 /2010	31/03/2010	1.27	Under Secretary to Government, Finance Department, (EXP 7/8) Bangalore.	New Service
20			RD 39 Mu No Mu 2010	10/03/2010	0.50	Under Secretary to Government, Revenue Department (Stamps and Registration), Bangalore.	i) Reappropriation Statement was not self balanced and not in the prescribed form. ii) Sanction for reappropriation had not been communicated. iii) Reappropriation Statement not signed in ink.
21	17	Education	ED39 YO YO KA 2010	10-02-2010	0.48	Special officer and Ex-officio Under Secretary to Government, Education Department (Planning), Bangalore.	Re-appropriation Statement was not self balanced and not signed in ink.
22			PLD/Accts 2/33/ Reappropriation/ 2009-10 / 8668	05/02/2010	0.02	Director, Department of Public Libraries, Bangalore.	i) Specific reasons for the excess/saving had not been indicated in the relevant columns for each item. ii) Sanction for reappropriation had not been communicated.
23	18	Commerce and Industries	FD 292 BRS 09	10/02/2010	0.02	Under Secretary to Government, Finance Department (FR & BCC).	Reappropriation of funds made between different schemes with in the same ZP.

Sl. No.	Grant		Re-appropriation Order		Amount	Issuing Authority	Reasons for rejection
			Number	Date			
24			FD 451 BRS 09	18/03/2010	0.02	Deputy Secretary to Government, Finance Department (FR & BCC).	Reappropriation of funds made between different schemes with in the same ZP
25			KAIJAE/L EKKA/Acc ts/A3/MA Ho / 2009-10	13/11/2009	0.02	Commission for Textile Development Handloom and Textile	Sanction order / reappropriation Statement not signed in ink. KFC Form 22A to be furnished in original.
26	19	Urban Development	UD 25 GEL 2010	04/02/2010	0.08	Under Secretary to Government, Urban Development Department.	i) Reappropriation Statement was not self balanced. ii) Specific reasons for the excess/saving had not been indicated in the relevant column for each item. iii) Sanction for reappropriation had not been communicated.
27			UD 363 NAYOSE 2010	11/03/2010	0.03	Under Secretary to Government, Urban Development Department.	The reappropriation statement in the prescribed form duly indicating the reasons for the excess/savings not enclosed.
28	20	Public Works	KERS/LES HA/Reappr opriation / 4919	29/01/2010	0.01	Director (Chief Engineer) Karnataka Engineering Research Station, Krishnarajasa gar	Sanction for reappropriation had not been communicated.
29			PWD 59 EAP 2008	01/02/2010	34.00	Under Secretary to Government, Public Works, Ports and Inland Water Transport Department	Sanction for reappropriation with GO along with statement in Form 22A KFC not forwarded.
30	26	Planning Statistics, Science and Technology	PD 50 SPA 2009 (a)	07/01/2010	0.04	Under Secretary to Government, S-3, Planning, Programme Monitoring and Statistics Department.	Budget provision indicated in Form 22A did not tally with Budget Estimates for 2009-10.
31			PD 50 SPA 2009	24/11/2009	0.03	Under Secretary to Government, S-3, Planning, Programme Monitoring and Statistics Department.	i) Supplementary provision allotted to the head to the extent of ₹ 17.43 lakh had not been taken into account. ii) The statement indicated the previous year 2008-09 instead of 2009-10.
		Total			45.30		

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 63)

Sl.No.	Grant and section		(₹ in crore)
			Unspent provision
1	3	Finance	
		(Revenue Charged)	0.37
		(Capital Voted)	16.83
2	7	Rural Development and Panchayat Raj	
		(Capital Voted)	514.26
3	10	Social Welfare	
		(Capital Voted)	27.54
4	11	Women and Child Development	
		(Capital Voted)	25.39
5	14	Revenue	
		(Capital Voted)	1.61
6	17	Education	
		(Capital Voted)	55.69
7	23	Labour	
		(Capital Voted)	3.05
8	24	Energy	
		(Revenue Voted)	88.66
9	26	Planning, Statistics, Science and Technology	
		(Capital Voted)	113.00
		Total	846.40

APPENDIX 2.14

SURRENDER OF UNSPENT PROVISION

(REFERENCE: PARAGRAPH 2.3.15; PAGE 63)

Sl. No.	Grant/Section		Amount of unspent provision	Amount surrendered	Amount not surrendered
	(1)	(2)			
1	1	Agriculture and Horticulture			
		Revenue Voted	624.79	475.68	149.11
		Capital Voted	13.50	11.00	2.5
2	2	Animal Husbandry & Fisheries			
		Revenue Voted	121.90	70.84	51.06
		Capital Voted	28.73	9.44	19.29
3	3	Finance			
		Revenue Voted	1,731.17	32.81	1,698.36
4	4	Department of Personnel and Administrative Reforms			
		Revenue Voted	91.04	70.03	21.01
5	5	Home and Transport			
		Capital Voted	18.21	0.002	18.21
6	6	Infrastructure Development			
		Capital Voted	19.51	15.57	3.94
7	7	Rural Development and Panchayat Raj			
		Revenue Voted	471.36	5.16	466.20
8	8	Forest, Ecology and Environment			
		Revenue Voted	27.14	11.68	15.46
		Capital Voted	0.17	0.09	0.08
9	9	Co-operation			
		Revenue Voted	126.06	24.01	102.05
		Capital Voted	13.61	12.26	1.35
10	10	Social Welfare			
		Revenue Voted	348.63	6.74	341.89
11	11	Women and Child Development			
		Revenue Voted	265.84	7.75	258.09
12	12	Information, Tourism and Youth Services			
		Revenue Voted	33.24	20.52	12.72
		Capital Voted	16.27	0.27	16.00
13	13	Food and Civil Supplies			
		Revenue Voted	17.13	11.86	5.27
14	16	Housing			
		Revenue Voted	120.68	0.45	120.23
		Capital Voted	35.10	7.10	28.00
15	17	Education			
		Revenue Voted	414.55	40.89	373.66
16	18	Commerce and Industries			
		Revenue Voted	531.68	42.51	489.17
		Capital Voted	19.07	4.71	14.36
17	19	Urban Development			
		Revenue Voted	1,248.07	440.82	807.25
		Capital Voted	259.34	138.70	120.64
18	20	Public Works			
		Revenue Voted	244.90	7.35	237.55
		Capital Voted	517.33	33.21	484.12
19	21	Water Resources			
		Revenue Voted	60.96	12.89	48.07

Sl. No.	Grant/Section	Amount of unspent provision	Amount surrendered	Amount not surrendered
	Capital Voted	983.71	637.18	346.53
20	22 Health and Family Welfare Services			
	Revenue Voted	207.33	123.91	83.42
	Capital Voted	65.27	28.39	36.88
21	23 Labour			
	Revenue Voted	85.13	15.20	69.93
22	24 Energy			
	Capital Voted	181.29	175.00	6.29
23	25 Kannada and Culture			
	Revenue Voted	60.44	31.08	29.36
24	26 Planning, Statistics, Science and Technology			
	Revenue Voted	145.76	12.75	133.01
25	28 Parliamentary Affairs and Legislation			
	Revenue Charged	0.22	0.19	0.03
	Total	9,149.13	2,538.04	6,611.09

APPENDIX 2.15

**CASES OF SURRENDER OF FUNDS IN EXCESS OF ₹ ONE CRORE ON 30 AND 31 MARCH 2010
(REFERENCE: PARAGRAPH 2.3.15; PAGE 63)**

Sl. No.	Grant	Total provision	Amount of surrender	₹ in crore)	
				Percentage to total provision	
1	1	Agriculture and Horticulture	1,398.61	422.21	30
2	3	Finance	38.00	23.77	63
3	4	Department of Personnel and Administrative Reforms	210.00	69.75	33
4	5	Home and Transport	322.97	60.49	19
5	6	Infrastructure Development	571.91	17.23	3
6	7	Rural Development and Panchayat Raj	16.00	4.12	26
7	8	Forest, Ecology and Environment	194.84	6.24	3
8	9	Co-operation	171.21	33.18	19
9	10	Social Welfare	23.01	5.30	23
10	11	Women and Child Development	15.35	7.10	46
11	12	Information, Tourism and Youth Services	104.13	14.58	14
12	13	Food and Civil Supplies	1,177.00	11.54	1
13	14	Revenue	420.00	45.11	11
14	15	Information Technology	116.97	1.73	1
15	16	Housing	153.78	7.10	5
16	17	Education	277.98	37.33	13
17	18	Commerce and Industries	136.83	41.51	30
18	19	Urban Development	4,355.53	576.87	13
19	20	Public Works	425.95	38.15	9
20	21	Water Resources	1,931.26	187.27	10
21	22	Health and Family Welfare Services	1,005.86	113.91	11
22	25	Kannada and Culture	300.80	28.44	9
23	26	Planning, Statistics, Science and Technology	12.20	5.00	41
24	27	Law	35.51	15.99	45
25	28	Parliamentary Affairs and Legislation	32.25	11.38	35
26	29	Debt Servicing	4,537.29	175.86	4
		Total	17,985.24	1,961.16	11

APPENDIX 2.16

RESULTS OF REVIEW OF SUBSTANTIAL SURRENDERS MADE DURING THE YEAR
(REFERENCE: PARAGRAPH 2.3.16; PAGE 64)

(₹ in crore)

Sl No	Grant	Name of the scheme (Head of Account)	Provision	Amount Surrendered	Percentage of Surrender	Reasons
1.	01 Agriculture and Horticulture	2401-105-01 Soil Health Centres	8.02	4.91	61	Due to Non-receipts of Sanction orders from Government
2.		2401-108-1-13 Mini – Mission II under Technology Mission on Cotton	2.30	1.14	49	
3.		2401-109-80 Project for Agricultural Training of Farm Women and Youth with DANIDA Assistance - EAP	7.64	4.59	60	Due to Non-receipt of Sanction orders from Government
4.		2401-110-09 Subsidy for crop loan	2.50	2.10	84	Due to Non-receipts of Sanction orders from Government
5.		2401-114-01 Oil Seeds Production Programme	16.50	7.18	43	Due to release of Central share and cutting short in State share
6.		2401-1-800-43 Organic farming	100.00	51.45	51	Due to late receipt of Sanction from Government.
7.		2401-1-800-44 New Agricultural Scheme	20.00	10.02	50	Due to limited appropriation
8.		2401-1-800-53 Agricultural Technology Management Agency (ATMA) Model	2.00	1.72	86	Due to limited demand
9.		2401-1-800-54 AGRISNET	1.00	0.87	87	Due to limited demand
10.		2401-1-800-58 Environment of Soil Fertility	40.00	18.92	47	Due to delay in identifying the beneficiaries
11.		2401-1-800-59 Amruth Mahalkaval	5.00	5.00	100	Due to implementation of the scheme under Animal Husbandry
12.		2401-800-3-06 Hasieru Habba (Krishi Mela)	5.00	3.05	61	No specific reasons
13.		2401-800-3-08 Karnataka Agricultural Mission	0.50	0.31	62	Due to late receipt of payment orders from Government
14.		2402-102-87 Comprehensive Watershed Development Project -EAP	8.00	6.07	76	Expenses not incurred up to expected level
15.		2402-109-03 Training and Evaluation of Watershed Development Department	1.00	0.52	52	Due to non-receipt of sanction from Government to incur expenditure for 3 rd and 4 th installment
16.		2402-800-02 Development of Saline and Alkaline Water Logged Areas	14.39	14.39	100	Due to non-receipt of sanction from Government
17.		2402-800-06 Rashtriya Krishi Vikas Yojana	30.00	30.00	100	No specific reasons
18.		2402-800-07 Recharge of Open well – Strengthening of Watershed Training Centre	5.00	3.06	61	Non-receipt of sanction from Government

Sl No	Grant	Name of the scheme (Head of Account)	Provision	Amount Surrendered	Percentage of Surrender	Reasons
19.		2402-800-08 Construction of Water Harvesting Structures	9.57	4.79	50	Non-receipt of sanction from Government
20.		2402-800-10 Rejuvenation of Dried Up Open Wells	20.00	19.47	97	Due to non-payment of subscription by farmers and non-release of grants by Government
21.		2402-800-80 Sujala Watershed Project – III - EAP	10.00	10.00	100	Due to non-receipt of sanction from Government
22.		2402-800-81 Sujala Watershed Project – IV - EAP	7.00	7.00	100	Due to non-receipt of sanction from Government
23.		4401-001-1-01 State Plan Scheme	1.00	1.00	100	Due to non-receipt of sanction from Government
24.		4402-800-01 RIDF Assisted Watershed Development	10.00	10.00	100	Due to non-receipt of Orders from Government
25.	03 Finance	2039-00-800-02 Enforcement Activities	7.50	3.22	42	Due to delay in submission of bills
26.		2235-800-1-02 Building Grants to State Government Employees Association in the State	7.00	7.00	100	Due to non-receipt of demand from the Association
27.		2250-800-2-01 Miscellaneous	5.20	5.13	99	Due to non-receipt of requests for financial assistance from beneficiary organizations
28.	08 Forest, Ecology and Environment	2406-01-101-2-19 Implementation and Management Action Plan for Mangroves	1.50	1.50	100	Delay in receipt of sanction from Government of India
29.		2406-01-101-2-22 Utilization of CAMPA Fund	0.10	0.10	100	As per the revised guidelines Government of India stopped releases to the Scheme
30.		2406-02-110-0-20 Nilgiris Biosphere Reserve	2.00	0.90	45	Short release of grants by Government of India
31.	09 Co-operation	6416-00-190-1 Karnataka State Co-operative Agricultural and Rural Development Bank	7.00	3.70	53	Due to non-release of funds by NABARD
32.		6425-00-108-52 Loan to COMARK	5.00	5.00	100	Due to non-release of grants from Government
33.	15 Information	3451-090-2-08 Karnataka – State Remote Sensing Technology Centre- Other Expenses	6.80	3.00	44	No specific reasons
34.	18 Commerce and Industries	2851-102-71 Interest Waiver Package for Small Loanees of KSFC	36.00	28.70	80	Being the one time settlement the amount was already released during earlier years
35.	21 Water Resources	2701-80-005-03 Other Expenditure – Survey Works	5.18	5.05	97	
36.		4701-01-402-02 Dams and Appurtenant Works	2.27	1.83	81	Non-receipt of sanction orders from Government and Technical Advisory Committee
37.		4701-01-402-03 Canals and Branches	2.70	2.29	85	Non-receipt of sanction orders from Government and Technical Advisory Committee

Sl No	Grant	Name of the scheme (Head of Account)	Provision	Amount Surrendered	Percentage of Surrender	Reasons
38.		4701-01-402-04 Distributaries	5.83	5.81	99	Non-receipt of sanction orders from Government and Technical Advisory Committee
39.		4702-101-2-80 Karnataka Tank Development Project (Jala Samvardhane Yojana Sangha)	225.00	153.00	68	Term of the community Guidance Team expired Hence could not be utilized
40.	22 Health and Family Welfare Services	2210-06-800-81 KHSDRP Organisation Development – EAP	4.88	3.82	78	Due to non-selection of consultants and OD consultants in time
41.		2210-06-800-82 KHSDRP Public Health Competitive Fund - EAP	15.60	15.46	99	Due to non-selection of consultant and finalization of activities at the end of the period
42.		2210-06-800-83 KHSDRP Health Financing – EAP – Other Expenses	7.66	7.10	93	Due to non-finalization of functioning pattern and modalities integrating the Bank Sponsored Scheme with State Government Programme
43.		2210-06-800-85 KHSDRP Service Improvement Challenge Fund - EAP	18.45	15.47	84	Due to late finalization of contracts
44.		2211-003-01 Regional Health and Family Training Centres	1.56	0.75	48	Due to economy measures
45.		4210-01-110-86 KHSDRP Project Management and Evaluation - EAP	9.61	8.35	87	Delay in procurement of Machineries and Equipment
46.		4210-03-101-04 Ayurveda University	2.00	1.00	50	
47.	29 Debt Servicing	2049-01-101-45-240 Debt Servicing	6.24	3.12	50	Though the provision was for full year, RBI debited only 50% of the liability
48.		2049-03-107-1-240 Debt Servicing	0.20	0.10	50	Reasons not furnished
49.		6003-110-1 Clean and Secured Ways and Means Advances	1,000.00	1,000.00	100	No ways and Means Advance availed during the year
50.		6003-110-2 Overdraft with Reserve Bank of India	350.00	350.00	100	Non-availment of Over draft facility from the Reserve Bank of India
Total			2,062.40	1,849.16	90	

APPENDIX 2.17

RUSH OF EXPENDITURE
(REFERENCE: PARAGRAPH 2.3.17; PAGE 64)

(₹ in crore)

Sl. No.	Major Head	Expenditure incurred during		Total expenditure	% of total expenditure incurred during	
		Jan – Mar 2010	March 2010		Jan-Mar 2010	March 2010
1	2215	72.72	38.36	146.01	49.80	26
2	2501	26.05	21.69	56.61	46.01	38
3	2551	17.85	9.39	26.60	67.11	35
4	2705	36.84	26.96	68.54	53.75	39
5	2810	8.49	6.95	9.13	92.99	76
6	3055	86.34	80.45	131.65	65.58	61
7	3435	3.81	2.93	8.30	45.90	35
8	4055	54.75	34.75	99.46	55.04	34
9	4220	6.00	3.63	6.00	100.00	60
10	4225	151.00	113.53	239.73	62.99	47
11	4250	5.01	4.68	10.35	48.41	45
12	4403	18.27	15.60	39.68	46.04	39
13	4405	6.27	5.79	6.52	96.17	89
14	4406	2.31	1.98	2.90	79.66	68
15	4705	15.76	8.67	23.93	65.86	36
16	4860	1.87	1.19	2.15	86.98	55
17	5051	2.44	1.85	6.34	38.49	29

APPENDIX 2.18

ERRORS IN BUDGETING

(REFERENCE: PARAGRAPH 2.5; PAGE 65)

(₹ in crore)

Sl. No.	Grant	Head of account	Amount involved	Error
1	4 – Department of Personnel and Administrative Reforms	2070 – Other Administrative Services – Vigilance – Director General - Bureau of Investigation - Medical Allowances	0.09	Provision made under ‘Voted’ instead of ‘Charged’.
2	7 – Rural Development and Panchayat Raj	3054 – Roads and Bridges – District and Other Roads – Roads Works – Rural Road Works – Prime Minister Gramodaya Sadak Yojane - Roads	0.75	Provision was to be made under Grant No. 20 – Public Works
		4702-Capital Outlay on Minor Irrigation – Surface water – Capital Release to Gram Panchayats – Restoration and Rejuvenation of ZP Tanks – Special Development Plan	2.58	Provision was to be made under Grant No. 21 – Water Resources
3	9 –Co-operation	2408 – Food, Storage and ware Housing – Food – Assistance to Public Sector and Other Undertakings _ Karnataka State Warehousing Corporation – Other Expenses	13.00	Provision as well as expenditure accounted under this Grant instead of Grant No. 13 – Food and Civil supplies
		6860 – Loans for Consumer Industries – Textiles - Loans to Co-operative Spinning Mills – Loans for Co-operative Spinning Mills, Banahatti - Loans	5.85	Provision as well as expenditure accounted under this Grant instead of Grant No. 18 – Commerce and Industries
		Total	22.27	
4	9 – Co-operation	2425 – Co-operation	98.40	According to correction slip number 620, the provision was to be made under 2235 of Grant 10
5	17 – Education	2202-General Education	70.00	According to correction slip number 583 new minor head (111) was to be opened to accommodate ‘Sarva Shikshana Abhiyan’
6	20 – Public Works	2216 - Housing	57.48	According to correction slip number 535, the provision was to be made under 2216-05-06-07
		Total	225.88	

APPENDIX 2.19

HUGE UNSPENT AMOUNTS AGAINST BUDGET PROVISION

(REFERENCE PARAGRAPH 2.6.3 PAGE 66)

							(₹ in crore)
Grant	Sl No.	Head of Account	Total Budget	Expenditure	(-)Unspent provision	Per cent of unspent provision	
01 Agriculture and Horticulture	1	2401- 00 -7-01					
		- 405 Shimoga	0.22	0.07	0.15	68	
		- 414 Bijapur	0.30	0.05	0.25	83	
		-417 Gulbarga	0.30	0.05	0.25	83	
		- 420 Raichur	0.15	0.05	0.10	67	
	2	2401- 00 – 2 – 44					
		- 101 Grants In Aid	5.00	3.75	1.25	25	
	3	2402 -00- 198 – 1– 01					
		-414 Bijapur	0.46	0.34	0.11	24	
		- 415 Dharwar	0.15	0.05	0.10	67	
		-463 Chikballapur	0.20	0.03	0.17	85	
		-456 Chamrajnagar	0.30	0.04	0.26	87	
		-462 Gadag	0.50	0.11	0.39	78	
	4	2415- 80 -004 – 12 – 059					
		Other expenses (plan)	29.80	3.50	26.30	88	
5	2415- 80 -004-2 -01-101-						
	Grants-in-aid (Plan)	13.00	6.50	6.50	50		
7	2415- 80 -004 – 2 – 13-059						
	Other expenses	20.00	10.00	10.00	50		
8	2415- 80 -004- 277 -1 – 01						
	- 101 Grants In Aid	19.00	14.75	4.25	22		
9	2415- 80 004 -277- 2 -01-						
	101- Grants-in-aid	15.00	8.00	7.00	47		
Total Grant No.01			104.38	47.29	57.08	55	
18 Commerce and Industries	10	2851-0 -00-102 -69 - 106- 422 Special Component Plan(plan)	20.00	10.00	10.00	50	
	11	2851- 00 102 -70 - 059					
		Other expenses(plan)	5.70	4.52	1.18	21	
	12	2851- 00 102 -73 -059					
		Other expenses(plan)	7.73	1.19	6.54	85	
	13	2851 -00-103 – 49 – 059					
		Other expenses(plan)	0.45	0.15	0.30	67	
	14	2851 -00-103– 55 – 059					
		Other expenses (plan)	15.00	10.00	5.00	33	
	15	2851 -00-103– 59 – 059					
	Other expenses(plan)	1.40	0.77	0.63	45		
16	2851 -00-103 – 60 – 059						
	Other expenses (plan)	6.80	2.67	4.13	61		
17	2851 -00-103–62 - 422						
	Special Component Plan	5.34	1.83	3.51	66		
	- 423 Tribal Sub Plan	2.16	1.13	1.03	48		
18	2851 -00-103–63 – 100						
	Financial Assistance/relief	1.80	0.27	1.53	85		

Grant	Sl No.	Head of Account	Total Budget	Expenditure	(-)Unspent provision	Per cent of unspent provision
	19	2851 -00-103-64 – 100 Financial Assistance/relief	1.50	0.34	1.16	77
	20	2851 -00-107- 35 Catalytic Development Programme				
		-059 Other expenses	23.18	18.53	4.65	20
		-422 - Special Component Plan	4.86	1.05	3.81	78
		-423 Tribal Sub Plan	1.97	0.88	1.09	55
	21	2851 -00-107- 38				
		- 059 Other expenses	5.00	3.56	1.44	29
		- 422 Special Component Plan	3.00	0.54	2.46	82
		- 423 Tribal Sub Plan	1.50	0.39	1.11	74
	22	2851 -00-107 – 04- 059 Other expenses	4.00	2.98	1.02	25
	23	2852 – 08 – 201-04- 059 Other expenses	1.70	0.70	1.00	59
	24	2852 – 08– 201 – 07				
		-106 Subsidies	43.24	24.63	18.61	43
		- 422 Special Component Plan	8.02	2.61	5.41	67
	25	2852 – 80 -003– 12 - 059- Other expenses	12.00	5.80	6.20	51
	26	2852 – 80 – 800– 47 -059- Other expenses	0.95	0.10	0.85	89
	27	3475-0 -00 – 797 - 0 – 01 – 261 Inter Account Transfers	750.00	385.51	364.49	49
Total Grant No.18			927.30	480.15	447.15	48

APPENDIX 2.20

RUSH OF EXPENDITURE
(REFERENCE PARAGRAPH 2.6.6 PAGE 67)

(₹ in crore)

Grant	Head of Account	Budget provision	Total Expenditure	Expenditure during March	Percent of expenditure during March
01 Agriculture & Horticulture	2401-00-001-1-01-147	1.45	1.45	0.89	61
	2401-00-103-0-02-101	10.00	10.00	10.00	100
	2401-00-105-0-01-015	0.77	0.92	0.48	52
	2401-00-107-0-03-041	0.03	0.03	0.02	67
	2401-00-107-0-03-051	0.02	0.02	0.02	100
	2401-00-107-0-03-106	1.22	1.22	0.48	39
	2401-00-109-0-21-059	0.48	0.48	0.26	54
	2401-00-109-0-21-200	0.85	0.85	0.46	54
	2401-00-109-0-80-041	0.36	0.36	0.27	75
	2401-00-110-0-09-106	40.00	40.00	40.00	100
	2401-00-114-0-01-059	0.50	0.50	0.50	100
	2401-00-119-5-02-200	2.86	2.86	1.73	60
	2401-00-196-6-13-413	1.24	1.24	0.57	46
	2401-00-196-6-13-420	1.36	1.36	0.58	43
	2401-00-800-1-43-106	37.31	37.31	19.02	51
	2401-00-800-1-43-422	7.98	7.98	6.32	79
	2401-00-800-1-43-423	3.26	3.26	2.61	80
	2401-00-800-1-46-059	1.01	1.00	1.00	100
	2401-00-800-1-53-059	0.28	0.28	0.28	100
	2401-00-800-1-54-059	0.13	0.13	0.13	100
	2401-00-800-1-57-059	235.55	235.55	132.31	56
	2401-00-800-1-58-133	21.08	21.08	17.42	83
	2401-00-800-1-64-059	4.00	4.00	4.00	100
	2401-00-800-2-05-422	11.80	8.84	5.73	65
	2401-00-800-2-34-059	8.00	8.00	4.00	50
	2401-00-800-2-35-133	1.00	1.00	1.00	100
	2401-00-800-2-43-059	10.82	10.60	5.03	47
	2401-00-800-2-43-133	39.05	38.27	29.96	78
	2401-00-800-3-07-059	4.00	4.00	3.30	83
	2402-00-102-0-01-041	0.02	0.02	0.02	100
	2402-00-102-0-15-051	0.69	0.66	0.36	55
	2402-00-109-0-03-059	0.48	0.48	0.22	46
	2402-00-197-1-01-417	0.02	0.02	0.02	100
	2402-00-198-1-01-407	0.20	0.50	0.30	60
	2402-00-198-1-01-412	0.25	0.45	0.20	44

Grant	Head of Account	Budget provision	Total Expenditure	Expenditure during March	Percent of expenditure during March
	2402-00-198-1-01-414	0.46	0.34	0.13	38
	2402-00-198-1-01-415	0.15	0.05	0.05	100
	2402-00-198-1-01-417	0.51	0.51	0.25	49
	2402-00-198-1-01-419	0.34	0.33	0.13	40
	2402-00-198-1-01-463	0.25	0.38	0.13	34
	2402-00-198-6-01-419	1.80	1.80	1.50	83
	2402-00-800-0-04-059	11.88	11.88	10.69	90
	2402-00-800-0-05-059	0.41	0.41	0.23	56
	2402-00-800-0-07-059	1.94	1.94	0.68	35
	2402-00-800-0-09-133	2.99	2.99	2.99	100
	2402-00-800-0-10-133	0.53	0.53	0.53	100
18 Commerce And Industries	2851-00-102-0-09-100	2.00	1.00	1.00	100
	2851-00-102-0-69-106	20.00	10.00	10.00	100
	2851-00-102-0-69-422	3.08	3.08	3.08	100
	2851-00-102-0-69-423	1.24	1.24	1.24	100
	2851-00-103-0-55-059	15.00	10.00	6.66	67
	2851-00-103-0-69-422	1.23	1.23	1.08	88
	2851-00-103-0-69-423	0.50	0.50	0.40	80
	2851-00-107-1-37-059	1.50	1.40	0.81	58
	2852-08-201-0-01-041	0.04	0.04	0.02	50
	2852-08-201-0-01-051	0.19	0.15	0.09	60
	2852-08-201-0-01-059	0.07	0.07	0.06	86
	2852-80-196-1-01-452	0.19	0.19	0.08	42
	2852-80-800-0-43-059	1.01	0.94	0.94	100