

Appendices

Appendix 1.1

State Profile

(Reference: Page 1)

A		General Data			
Sl. No.	Particulars	Figures			
1	Area	1,91,791 sq.km			
2	Population				
	a.	As per 2001 Census	5.28 crore		
	b.	As per 2011 Census	6.11 crore		
3	a.	¹ Density of Population (2001 Census) (All India Density = 325 persons per Sq. Km)	276 persons per sq.km		
	b.	Density of Population (2011 Census) (All India Density = 382 persons per Sq. Km)	319 persons per sq.km		
4	² Population below poverty line (All India Average = 30.0 %)		21.9 percent		
5	a.	¹ Literacy (2001 Census) (All India Average = 64.8 %)	66.64 percent		
	b.	Literacy (2011 Census) (All India Average = 73 %)	75.36 percent		
6	¹ Infant mortality (per 1,000 live births) (All India Average = 40 per 1,000 live births)		31 per 1,000 live births		
7	³ Life Expectancy at birth (All India Average = 67.5 years)		68.5 years		
8	² ⁴ Gini Coefficient ¹ (latest figures available for 2009-10 has been adopted)				
	a.	Rural. (All India = 0.29)	0.24		
	b.	Urban. (All India = 0.38)	0.33		
9	Gross State Domestic Product (GSDP) 2014-15 at current price		6,85,207		
10	Per capita GSDP CAGR (2005-06 to 2014-15)	Karnataka	14.03		
		General Category States ²	13.86		
11	GSDP CAGR (2005-06 to 2014-15)	Karnataka	15.24		
		⁵ General Category States	15.44		
12	Population Growth (2005-15)	Karnataka	9.94		
		⁶ General Category States	12.76		
B	Financial Data				
Particulars		Figures (in per cent)			
CAGR		2005-06 to 2013-14		2013-14 to 2014-15	
		General Category States	Karnataka	General Category States	Karnataka
a.	of Revenue Receipts.	15.76	14.48	16.10	16.31
b.	of Own Tax Revenue.	15.32	16.36	10.51	13.36
c.	of Non-Tax Revenue.	13.53	0.50	10.07	16.27
d.	of Total Expenditure.	15.23	15.32	19.32	20.40
e.	of Capital Expenditure.	14.61	14.14	21.87	14.49
f.	of Revenue Expenditure on Education.	17.10	16.28	14.55	11.73
g.	of Revenue Expenditure on Health.	16.20	17.35	28.73	23.58
h.	of Salary and Wages.	15.23	14.91	11.75	10.68
i.	of Pension.	18.70	19.26	12.43	10.56

Source: Financial data is based on Finance Accounts

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

² States other than 8 States termed as Special Category States (Assam, Himachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand).

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

- (i) Surfaced roads per 100 sq.km. is **38.51 km.**
- (ii) Unsurfaced roads per 100 sq.km. is **0.67 km.**
- (iii) Percentage of villages electrified is **99.85**
- (iv) Grossed cropped area is **122,66,906 hectares**
- (v) Primary schools per lakh population (as of 2013-14) is **60,485**
- (vi) Number of Primary health centres is **2,355**
- (vii) Beds per lakh population is **78**

1. *Census Info India 2011 Final population totals. For Infant mortality rate, SRS Bulletin of September 2014).*
2. *Report of the expert group (Rangarajan) to review the methodology for measurement of poverty, Planning Commission (June 2014), page 66. For Population below poverty line, latest figures available for 2011-12 has been adopted. For Gini Coefficient, Latest figures available for 2009-10 has been adopted.*
3. *Economic Survey (GOI) 2014-15, Table 9.1, Page A 129.*
4. http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf.
5. *CSO (http://mospi.nic.in/Mospi_New/site/inner.aspx?status=38menu_id=82).*
6. *Population projections for India and States 2001-2026(Revised December 2006) Report of the Technical Group on Projections constituted by the National Commission on Population Table – 14 (Projected total population by sex as on 1st October 2001-2026).*

Note: All India average of General Category States has been calculated on the basis of figures provided by 18 General Category States such as Andhra Pradesh including Telangana, Bihar, Chattisgarh, Goa, Gujarat, Haryana, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Punjab, Rajasthan, Tamil Nadu, Uttar Pradesh, West Bengal, Delhi except Puducherry.

Appendix 1.2

Structure of Government Accounts

(Reference: Paragraph 1.1; Page 2)

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

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

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

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

Layout of Finance Accounts

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

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

Appendix 1.3
Abstract of receipts and disbursements
(Reference: Paragraph 1.1.1; Page 2)

(₹ in crore)

2013-14	Receipts	2014-15	2013-14	Disbursements			2014-15
				Non-Plan	Plan	Total	
Part A: Abstract of Receipts and Disbursements for the year 2014-15							
Section-A: Revenue							
89,542.53	I. Revenue receipts	1,04,142.15	89,189.57	I. Revenue expenditure^{††}	69,783.10	33,831.19	1,03,614.29 #
62,603.53	Tax revenue ^{††}	70,180.21*	24,954.41	General Services	28,024.39	240.88	28,265.27
4,031.90	Non-tax revenue ^{††}	4,688.24		Social Services			
13,808.28	State's share of Union Taxes & Duties	14,654.25	16,165.55	Education, Sports, Art and Culture	12,313.01	5,749.80	18,062.81
3,139.79	Non Plan grants	3,634.58	4,093.06	Health and Family Welfare	2,449.39	2,608.71	5,058.10
3,341.15	Grants for State Plan Schemes	9,096.87	2,670.17	Water Supply, Sanitation, Housing and Urban Development	343.00	3,601.02	3,944.02
2,617.88	Grants for Central and Centrally Sponsored Schemes	1,888.00	73.23	Information and Broadcasting	49.52	29.20	78.72
			3,720.16	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and minorities	964.13	4,073.52	5,037.65
			288.68	Labour and Labour Welfare	114.29	266.25	380.54
			5,387.51	Social Welfare and Nutrition	2,822.26	3,774.76	6,597.02
			223.53	Others	149.37	58.02	207.39
			32,621.89	Total Social Services	19,204.97	20,161.28	39,366.25
				Economic Services			
			12,589.82	Agriculture and Allied Activities	5,038.70	5,524.07	10,562.77
			2,282.83	Rural Development	2,133.45	2,854.68	4,988.13
			152.40	Special Areas Programmes	---	147.80	147.80
			732.32	Irrigation and Flood Control	692.36	240.99	933.35
			5,995.71	Energy	6,703.01	43.47	6,746.48
			882.05	Industry and Minerals	384.60	635.80	1,020.40
			2,560.09	Transport	2,089.01	1,142.70	3,231.71
			60.85	Science, Technology and Environment	0.01	82.54	82.55
			1,336.76	General Economic Services	1,707.09	551.03	2,258.12
			26,592.83	Total Economic Services	18,748.23	11,223.08	29,971.31

2013-14	Receipts	2014-15	2013-14	Disbursements				2014-15
					Non-Plan	Plan	Total	
			5,020.44	Grants-in-aid and Contributions	3,805.51	2,205.95	6,011.46	
			352.96	II Revenue surplus carried over to Sec.-B				527.86
89,542.53	Total	1,04,142.15	89,542.53	Total				1,04,142.15
Section-B – Capital and others								
10,511.24	II. Opening Cash Balance including Permanent Advances & Cash Balance Investments & Investments from earmarked funds	15,759.73						
87.94	III. Miscellaneous Capital receipts ^{^^}	10.14	16,946.86	III. Capital Outlay ^{^^}	277.35	19,344.95		19,622.30 \$
			500.74	General Services	29.85	588.61	618.46	
				Social Services				
			388.10	Education, Sports, Art and Culture	(-)0.12	317.33	317.21	
			440.41	Health and Family Welfare	(-)3.48	793.91	790.43	
			1,187.57	Water Supply, Sanitation, Housing and Urban Development	101.71	1,564.77	1,666.48	
			4.00	Information and Broadcasting	--	4.47	4.47	
			896.45	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and minorities	--	1,326.27	1,326.27	
			110.05	Social Welfare and Nutrition	--	67.36	67.36	
			26.10	Other Social Services	--	8.67	8.67	
			3,052.68	Total Social Services	98.11	4,082.78	4,180.89	
				Economic Services				
			261.35	Agriculture and Allied Activities	(-)0.01	266.41	266.40	
			58.32	Rural Development	--	14.00	14.00	
			613.44	Special Areas Programmes	(-)0.02	801.47	801.45	
			6,383.82	Irrigation and Flood Control	104.66	7,674.56	7,779.22	
			304.88	Energy	2.09	250.00	252.09	
			177.29	Industry and Minerals	--	239.98	239.98	
			5,298.47	Transport	44.09	5,102.68	5,146.77	

2013-14	Receipts	2014-15	2013-14	Disbursements				2014-15
					Non-Plan	Plan	Total	
			295.87	General Economic Services	(-)1.42	324.46	323.04	
			13,393.44	Total Economic Services	149.39	14,673.56	14,822.95	
109.28	IV. Recoveries of Loans and Advances^{††}	83.82	695.43	IV. Loans and Advances^{††}	12.04	564.11		576.15
16.43	From Power Projects	16.31	81.74	For Power Projects	--	57.59	57.59	
4.04	From Government Servants	6.85	18.00	To Government Servants	4.66	0.78	5.44	
88.81	From others	60.66	595.69	To Others	7.38	505.74	513.12	
17,286.81	V. Public debt receipts	21,874.63	3,816.84	V. Repayment of Public Debt				4,812.23
16,132.25	Internal debt other than Ways and Means Advances and Overdraft	20,509.43	3,122.57	Internal debt other than Ways and Means Advances & Overdraft	4,033.38	---	4,033.38	
---	Ways and Means Advances from Reserve Bank of India	---	---	Ways and Means Advances from Reserve Bank of India	---		---	
1,154.56	Loans and Advances from the Central Government	1,365.20	694.27	Repayment of Loans and Advances to Central Government	778.85		778.85	
---	VI. Contingency Fund (Recoupment)	---	---	VI. Contingency Fund Disbursements	---	---	---	---
1,21,842.37	VII. Public Account Receipts	1,40,229.39	1,12,971.74	VII. Public Account Disbursements				1,29,573.99
4,508.12	Small Savings and Provident Funds, etc.,	5,048.86	2,401.06	Small Savings and Provident Funds etc.			2,893.26	
3,161.91 **	Reserve Funds	2,734.28	1,897.96	Reserve Funds			1,186.79	
34,302.98	Deposits and Advances	41,697.10	31,462.62	Deposits and Advances			37,994.70	
79,842.20	Suspense and Miscellaneous	90,723.30	77,171.08	Suspense and Miscellaneous			87,441.27	
27.16	Remittances	25.85	39.02	Remittances			57.97	
352.96	VIII. Revenue Surplus carried over from Sec. – A	527.86	15,759.73	VIII Cash Balance at the end of 31-03-2015				23,900.90
			0.01	Cash in Treasuries and Local Remittances			0.01	
			86.21	Deposits with Reserve Bank			4.84	
			3.75	Departmental Cash Balances including Permanent Advances			3.78	
			10,973.07	Cash Balance Investment			17,962.31	
			4,696.69	Investment from Earmarked Funds			5,929.96	
1,50,190.60	Total	1,78,485.57	1,50,190.60	Total				1,78,485.57

Includes expenditure on interest payment in respect of off-budget borrowings etc. under various service heads ₹ 400 crore borrowed through Special Purpose Vehicles – General Services (₹ 12 crore), Social Services (₹ 96 crore) and Economic Services (₹ 292 crore).

§ Includes expenditure of ₹ 277.44 crore on account of off-budget borrowings.

* Includes ₹ 104.67 crore received from Ministry of Road Transport and Highways towards National Permit fee.

** Please refer footnote ** in Appendix no.1.9.

↑↑ Non cash receipts and expenditure are as follows which are discussed in paragraphs 1.3.1.1 indicated against each.

Book Adjustments	Amount (₹ in crore)
Tax Receipts	2,280
Non Tax Receipts	134
Misc. Capital Receipts	6
Loan Receipts	17
Revenue Expenditure	2,368
Capital Expenditure	35
Loan Expenditure	34

Appendix –1.4

Budget Assurances and audit analysis thereon (Reference: Paragraph 1.1.6; Page 10)

Budget Assurance	Action taken as per Action Taken Report	Audit observations
Guidelines and Rules will be formulated for maintenance and conservation of poultry farms and for providing subsidies.	Action is being taken to formulate Guidelines and Rules in Administrative Department.	A committee has been formed for the purpose.
₹10.00 crore will be provided to open 100 new veterinary centres and top upgrade 100 primary veterinary centres into veterinary dispensaries.	Government Order has been issued in December 2014 to establish 100 new Veterinary Dispensaries and also to up-grade 100 primary Veterinary centres into Veterinary Dispensaries.	The assurance was partly complied as 22 new centres were established after the end of the financial year and 18 were upgraded after the closure of the financial year.
Training and manufacturing centres will be set-up in naxal affected areas of Karkala Taluk, Udupi District and Sringeri through Karnataka State Coir Development Corporation Limited (KSCDCL).	In principle approval have been given vide GO No, CI 66 CSC 2014 dated: 12-06-2014.	An amount of ₹142.17 lakh was released (August 2014 and February 2015) to KSCDCL, Bengaluru for establishment of Training and manufacturing centres in naxal affected areas of Karkala taluk and Sringeri.
Interest subsidy of 9% which is allowed at present to village industries and khadi institutions which are availing additional working capital limited to ₹3.00 lakhs in most backward, more backward and backward 114 taluks, will be extended to all 176 taluks in the State.	GO No. CI 18 SLV 2014 dated: 02-06-2014 have been issued.	The interest subsidy scheme was not implemented as the proposals for the scheme was not received from the Karnataka Village Industries Board (KVIB). According to KVIB, there is delay in sanctioning of loans by the financial institutions.
1,000 Residential Work sheds will be provided to skilled workers of the state under the new Special House Building scheme at the cost of ₹10.00 crore.	Administrative approval have been given vide GO No. CI 72 CSC 2014 dated: 14-08-2014.	During 2014-15 an amount of ₹5.00 crore was released to Rajiv Gandhi Rural Housing Corporation Limited, Bengaluru (RGRHCL) (9/14). Out of 1,000 residential work sheds to be constructed, RGRHCL has approved for construction of 312 work sheds (June 2015).

Appendix 1.5

Time series data on the State Government Finances
(Reference: Paragraphs 1.1.1, 1.3 and 1.9.2; Pages 2, 14 and 51)

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Part A. Receipts					
1. Revenue Receipts	58,206	69,806	78,176	89,542	1,04,142
(i) Tax Revenue ^{††}	38,473(66)	46,476(66)	53,754(69)	62,603(70)	70,180(67)
Taxes on Agricultural Income	9(-)	15(-)	22(-)	21(-)	20(-)
Taxes on Sales, Trade, etc.	20,235 (53)	25,020(54)	28,414(53)	33,719(54)	38,286(55)
State Excise	8,285(21)	9,776(21)	11,070(21)	12,828(21)	13,801(20)
Taxes on Vehicles	2,550 (7)	2957(6)	3,830(7)	3,911(6)	4,541(7)
Stamps and Registration fees	3,531(9)	4,623(10)	5,225(10)	6,189(10)	7,026(10)
Land Revenue	177(-)	215(-)	205(-)	199(-)	186(-)
Taxes on Goods and Passengers	1,526(4)	1,690(4)	2,181(4)	2,626(4)	3,038(4)
Taxes and Duties on Electricity	663(2)	654(2)	929(2)	897(2)	1,041(1)
Other Taxes on Income and Expenditure	550(1)	600(1)	693(1)	793(1)	868(1)
Other Taxes and Duties on Commodities and Services	947(3)	926(2)	1,185(2)	1,420(2)	1,373(2)
(ii) Non Tax Revenue ^{††}	3,358(6)	4,087(6)	3,966(5)	4,032(5)	4,688(5)
(iii) State's share of Union taxes and duties	9,506(16)	11,075(16)	12,647(16)	13,808(15)	14,654(14)
(iv) Grants-in-aid from Government of India	6,869(12)	8,168(12)	7,809(10)	9,099(10)	14,620(14)
2. Miscellaneous Capital Receipts	72	89	33	88	10
3. Recoveries of Loans and Advances ^{††}	161	241	158	109	84
4. Total Revenue and Non-debt capital receipts (1+2+3)	58,439	70,136	78,367	89,739	1,04,236
5. Public Debt Receipts	6,714	9,358	13,465	17,287	21,874
Internal Debt (excluding Ways and Means Advances and Overdrafts)	5,210(78)	8,091(86)	12,116(90)	16,132(93)	20,509(94)
Net transactions under Ways and Means Advances and Overdrafts	---	---	---	---	---
Loans and Advances from Government of India	1,504(22)	1,267(14)	1,349(10)	1,155(7)	1,365(6)
6. Total Receipts in the Consolidated Fund (4+5)	65,153	79,494	91,832	1,07,027	1,26,110
7. Contingency Fund Receipts	---	13	1	---	---
8. Public Account Receipts	80,314	94,408	1,07,549	1,21,842	1,40,229
9. Total Receipts of the State (6+7+8)	1,45,467	1,73,915	1,99,382	2,28,869	2,66,339
Part B. Expenditure/Disbursement					
10. Revenue Expenditure ^{††}	54,034	65,115	76,293	89,189	1,03,614
<i>Plan</i>	<i>15,188(28)</i>	<i>18,567(29)</i>	<i>21,212(28)</i>	<i>26,970(30)</i>	<i>33,831(33)</i>
<i>Non Plan</i>	<i>38,846(72)</i>	<i>46,548(71)</i>	<i>55,081(72)</i>	<i>62,219(70)</i>	<i>69,783(67)</i>
General Services (including interest payments)	14,055(26)	16,445(25)	20,181(27)	24,954(28)	28,265(27)
Social Services	22,108(41)	25,172(39)	30,420(40)	32,622(36)	39,366(38)
Economic Services	14,892(28)	19,154(29)	21,674(28)	26,593(30)	29,971(29)
Grants-in-aid and contributions	2,979(5)	4,344(7)	4,018(5)	5,020(6)	6,012(6)
11. Capital Expenditure ^{††}	13,355	15,506	15,479	16,947	19,622
<i>Plan</i>	<i>12,582(94)</i>	<i>14,922(96)</i>	<i>15,157(98)</i>	<i>16,620(98)</i>	<i>19,345(99)</i>
<i>Non Plan</i>	<i>773(6)</i>	<i>584(4)</i>	<i>322(2)</i>	<i>327(2)</i>	<i>277(1)</i>
General Services	465(3)	626(4)	590(4)	501(3)	618(3)
Social Services	2,617(20)	2,695(17)	2,916(19)	3,053(18)	4,181(21)
Economic Services	10,273(77)	12,185(79)	11,973(77)	13,393(79)	14,823(76)

	2010-11	2011-12	2012-13	2013-14	2014-15
12. Disbursement of Loans and Advances ^{††}	1,738	1,815	1,102	695	576
<i>Plan</i>	<i>1,736</i>	<i>1,731</i>	<i>1,084</i>	<i>669</i>	<i>564</i>
<i>Non Plan</i>	<i>2</i>	<i>84</i>	<i>18</i>	<i>26</i>	<i>12</i>
General Services	---	---	---	---	---
Social Services	1,489	1,546	815	428	370
Economic Services	247	178	269	239	193
Miscellaneous Loans	2	91	18	28	13
13. Total Expenditure (10+11+12)	69,127	82,436	92,874	1,06,831	1,23,812
14. Repayments of Public Debt	2,807	3,320	3,727	3,817	4,812
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,916(68)	2,520(76)	3,030(81)	3,123(82)	4,033(84)
Net transactions under Ways and Means Advances and Overdraft	---	---	---	---	---
Loans and Advances from Government of India	891(32)	800(24)	697(19)	694(18)	779(16)
15. Appropriation to Contingency Fund	---	---	---	---	---
16. Total disbursement out of Consolidated Fund (13+14+15)	71,934	85,756	96,601	1,10,648	1,28,624
17. Contingency Fund disbursements	13	1	---	---	---
18. Public Account disbursements	75,626	86,216	1,01,878	1,12,972	1,29,574
19. Total disbursement by the State (16+17+18)	1,47,573	1,71,973	1,98,479	2,23,620	2,58,198
Part C. Deficits					
20. Revenue Deficit(-)/ Revenue Surplus (+) (1-10)	4,172	4,521	1,883	353	528
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	10,688	12,470	14,507	17,092	19,576
22. Primary Deficit (21-23)	5,047	5,866	7,053	9,065	9,772
Primary Surplus (23-21)	---	---	---	---	---
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	5,641	6,604	7,454	8,027	9,804 #
24. Financial Assistance to local bodies etc.,	19,041	23,934	27,178	32,611	38,747
25. Ways and Means Advances/ Overdraft availed (days)					
Ways and Means Advances availed (days)	---	---	---	---	---
Overdraft availed (days)	---	---	---	---	---
26. Interest on Ways and Means Advances/ Overdraft	---	---	---	---	---
27. Gross State Domestic Product (GSDP)	4,10,703	4,55,212	5,22,673	6,14,607	6,85,207
28. Outstanding Fiscal liabilities (inclusive of off-budget borrowings)	94,003	1,04,933	1,19,273	1,38,261	1,64,279
29. Outstanding guarantees (year-end) (including interest)	6,618	6,640	6,688	7,791	11,033
30. Maximum amount guaranteed (year-end)	19,150	13,262	14,306	16,145	16,869
31. Number of incomplete projects	388	344	348	326	362
32. Capital blocked in incomplete projects	1,203	1,047	773	645	1,144
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax Revenue/GSDP	9.37	10.21	10.28	10.19	10.24
Own Non-Tax Revenue/GSDP	0.82	0.90	0.76	0.66	0.68

	2010-11	2011-12	2012-13	2013-14	2014-15
Central Transfers/GSDP	3.99	4.23	3.91	3.73	4.27
Non-tax revenue to Revenue Receipts	5.77	5.85	5.07	4.50	4.50
II Expenditure Management					
Total Expenditure/GSDP	16.83	18.11	17.76	17.38	18.07
Total Expenditure/Revenue Receipts	118.76	118.09	118.80	119.31	118.89
Revenue Expenditure/Total Expenditure	78.17	78.99	82.15	83.49	83.69
Expenditure on Social Services/Total Expenditure	37.92	35.68	36.77	33.80	35.47
Expenditure on Economic Services/Total Expenditure	36.76	38.23	36.52	37.65	36.33
Capital Expenditure/Total Expenditure	21.83	21.01	17.85	16.51	16.31
Capital Expenditure on Social and Economic Services/Total Expenditure.	21.16	20.14	17.20	16.02	15.80
III Management of Fiscal Imbalances					
Revenue Deficit (surplus)/GSDP	1.02	0.99	0.36	0.06	0.08
Fiscal Deficit/GSDP	2.60	2.74	2.78	2.78	2.86
Primary Deficit (surplus) /GSDP	1.23	1.29	1.35	1.47	1.43
Revenue Deficit/Fiscal Deficit	--	--	--	--	---
Primary Revenue Balance/GSDP	2.39	2.48	1.79	1.36	1.51
IV Management of Fiscal Liabilities					
Fiscal Liabilities (inclusive of off-budget borrowings)/GSDP	22.89	23.05	22.82	22.50	23.98
Fiscal Liabilities/RR	161.50	150.32	152.57	154.41	157.75
V Other Fiscal Health Indicators					
Return on Investment (Rupees in crore)	43.44	60.56	56.29	55.49	74.84
Balance from Current Revenue (₹ in crore)	14,748	17,219	16,741	21,364	23,374
Financial Assets/Liabilities	1.10	1.12	1.12	1.11	1.09

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

includes expenditure on interest payment in respect of off-budget borrowings etc. under various service heads ₹400 crore borrowed through Special Purpose Vehicles – General Services (₹12 crore), Social Services (₹96 crore) and Economic Services (₹292 crore).

** Non cash receipts and expenditure are as follows which are discussed in paragraph 1.3.1.1 indicated against each.

Book Adjustments	Amount (₹ in crore)
Tax Receipts	2,280
Non Tax Receipts	134
Misc. Capital Receipts	6
Loan Receipts	17
Revenue Expenditure	2,368
Capital Expenditure	35
Loan Expenditure	34

Appendix 1.6

Details of Revenue Receipts collected (Reference: Paragraph 1.3.1.2; Page 20)

(₹ in rupees)

Sl. No.	Particulars of Revenue received	2011-12	2012-13	2013-14	2014-15	Total
1	Pampa Vana Income	1,11,965	3,18,568	6,27,934	5,94,418	16,52,885
2	Cubbon Park Income	42,90,249	12,36,528	58,46,000	24,16,007	1,37,88,784
3	Kemmanagundi Income	23,98,019	12,34,687	16,14,427	13,61,555	66,08,688
4	Lalbagh Income	2,31,63,273	3,39,01,456	2,64,47,686	2,71,41,039	11,06,53,454
5	Nandi Hills Income	97,85,533	91,80,452	1,34,07,645	2,85,90,717	6,09,64,347
6	Ooty Income	9,14,891	2,15,450	0	1,50,300	12,80,641
7	Kadri Park Income	30,155	55,265	24,273	30,060	1,39,753
8	KRS Income	51,882	63,118	26,870	3,02,277	4,44,147
9	Tender Income	13,69,661	16,83,205	0	0	30,52,866
10	Flower show Stall Rent	0	12,71,000	10,81,000	28,99,830	52,51,830
11	Basavavana Income	0	0	1,11,085	61,530	1,72,615
12	Belagavi Income	0	0	1,07,806	2,05,507	3,13,313
13	Karjan Park Income	0	0	2,84,017	29,470	3,13,487
	Total	4,21,15,628	4,91,59,729	4,95,78,743	6,37,82,710	20,46,36,810
	TOTAL (in crores)	4.21	4.91	4.96	6.38	20.46

Source: Information furnished by Suvarna Karnataka Udyavanagala Prathisthana

Appendix 1.7

Details of utilisation of grants in test checked ULBs during the year 2010-15

(Reference: Paragraph 1.3.4.11; Page 28)

(₹ in crore)

Name of the ULB	Total Grant released	Amount utilised	Balance	Percentage of utilisation
TP, Aurad	2.85	1.11	1.74	39
TMC, Bantwal	6.75	2.73	4.02	40
CMC, Basavakalyana	5.92	3.02	2.90	51
BBMP	381.37	60.54	320.83	16
TP Belthangadi	2.23	1.85	0.38	83
TMC, Bhalki	5.29	0.85	4.44	16
CMC, Bidar	14.86	5.52	9.34	37
TMC, Chittaguppa	4.32	2.06	2.26	48
CMC, Hassan	9.55	3.29	6.26	34
TMC, Humnabad	4.14	2.18	1.96	53
CC, Mangalore	33.99	5.08	28.91	15
TMC, Moodbidri	4.76	2.90	1.86	61
TP, Mulki	2.61	2.61	-	100
TMC, Puttur	6.83	3.77	3.06	55
TP, Sullia	3.49	1.33	2.16	38
TMC, Ullal	6.06	2.79	3.27	46
TMC, Aland	4.73	0.43	4.30	9
CC, Kalaburagi	38.35	10.15	28.20	26
TMC, Hunsur	6.38	1.73	4.65	27
TMC, Nanjangud	93.25	1.76	91.49	2
CC, Mysuru	60.05	17.84	42.21	30
CMC, Shahabad	4.88	1.65	3.23	34
TMC, Wadi	5.17	1.25	3.92	24
CC, Davangere	41.68	13.43	28.25	32
CC, Hubli-Dharwar	62.75	13.27	49.48	21
TP, Channagiri	3.49	1.66	1.83	48
TMC, Devanahalli	4.71	1.12	3.59	24
CMC, Doddaballapur	11.09	1.43	9.66	13
TMC, Harpanahalli	5.60	2.75	2.85	49
CMC, Harihara	12.60	0.98	11.62	8
TP, Honnali	3.44	1.22	2.22	35
TMC, Maddur	7.52	1.30	6.22	17
CMC, Mandya	19.51	4.71	14.80	24
TMC, Nagamangala	22.43	0.64	21.79	3
TMC, Nelamangala	3.92	1.68	2.24	43
TP, Pandavapura	7.01	0.91	6.10	13
TMC, Srirangapatna	11.68	2.83	8.85	24
Total	925.26	184.37	740.89	20

Appendix 1.8
Implicit Subsidies
(Ref: Paragraph 1.6.3; Page 38)

(₹ in crore)

Sl. No.	Head of Account	Scheme Description	2010-11	2011-12	2012-13	2013-14	2014-15
1	2401-00-103-0-15	Supply of seeds and other inputs	48.52	49.33	101.89	279.58	535.02
2	2401-00-105-0-27	Subsidy for Fertilizer Buffer stock	0.00	14.88	7.50	0.00	0.00
3	2401-00-108-1-15	Micro Irrigation	30.22	36.07	53.80	98.21	69.30
4	2401-00-108-2-30	Drip Irrigation	34.76	49.83	79.97	93.48	245.40
5	2401-00-111-0-02	New Agricultural Promotion Scheme	0.00	0.00	82.00	0.00	0.00
6	2405-00-103-0-20	Matsya Ashraya	0.00	0.00	9.00	12.00	11.43
7	2425-00-107-2-45	Interest subvention for Loans to SHG	0.00	0.00	4.00	2.50	0.00
8	2425-00-108-0-57	Yashaswini	30.00	30.00	35.00	45.00	71.95
9	3475-00-107-0-20	Minimum Floor Price Scheme	3.25	3.50	10.00	1.00	150.00
10	2235-02-102-0-25	Bhagya Lakshmi	557.64	486.09	755.40	353.42	339.87
11	2216-02-101-0-07	Vajpayee Urban Housing Scheme	0.00	177.00	85.00	108.25	100.00
12	2216-02-102-0-02	Housing for weaker section	35.00	33.00	40.00	25.00	10.00
13	2216-03-102-0-01	House sites for Landless	60.00	56.56	33.90	18.75	10.00
14	2216-03-104-0-01	Ashraya	0.00	0.00	1.98	229.22	647.13
15	2216-80-103-0-21, 2216-80-800-0-04	Indira Awas Yojana	69.00	130.85	218.10	50.00	428.00
16	2202-01-109-0-03	Vidya Vikasa Scheme	74.92	88.10	78.72	82.28	96.74
17	2202-02-107-0-05	Bicycles to VIII standard students	0.00	0.00	155.73	171.90	177.21
18	2851-00-103-0-62	Weavers package	38.40	50.52	52.40	99.23	70.69
19	2851-00-103-0-69	Weavers Package-KHDC	5.76	23.25	20.00	19.87	9.95
20	2852-80-800-0-43	Refund of sales tax to Eligible industries	60.58	40.99	25.00	0.00	0.00
Total			1,048.05	1,269.97	1,849.39	1,689.69	2,972.69

Source: Consolidated Abstract of major heads

Appendix 1.9
**Financial position of departmentally managed Commercial/
 Quasi Commercial Undertakings**
 (Reference: Paragraph 1.8.4; Page 46)

(₹ in crore)

Undertaking	Year upto which proforma accounts finalised	Mean capital	Total loss
Government Central Workshop, Madikeri	2008-09	0.07	0.14
Government Silk Factory, Kollegal	2012-13	2.08	1.63
Government Silk Factory, Mamballi	2013-14	2.59	1.71
Government Silk Twisting and Weaving Factory, Mudigundam	2012-13	1.63	0.74
Government Silk Factory, Chamarajanagar	2013-14	2.17	1.27
Government Silk Factory, Santhemarahalli	2013-14	1.93	1.45
Total		10.47	6.94

Source: Finance Accounts

Appendix 1.10

Detailed Loan Accounts Maintained by Principal Accountant General (A&E)

(Reference: Paragraph 1.8.5; Page 47)

(₹ in crore)

Sl. No.	Head of Account/Institutions	Arrears as on 31-03-2015	
		Principal	Interest
1	6215-01-190-2-86: Bangalore Water Supply and Sewerage Board	3,132.51	1,257.10
2	6215-01-190-1-00: Karnataka Urban Water Supply and Drainage Board	211.35	511.99
3	6216-02-201-1-00: Karnataka Housing Board	23.61	83.06
4	6217-60-191-1-03: Bangalore Development Authority (for repayment of HUDCO Loans)	17.17	25.78
5	6220-01-190-1-00: Karnataka State Film Industries Development Corporation	0.41	1.57
6	6401-00-113-0-02: Karnataka Agro Proteins Limited	0.70	3.30
7	6401-00-103-2-00: Karnataka State Seeds Corporation Limited	2.88	4.43
8	6401-00-103-3-00: Karnataka State Co-operative Oil Seeds Growers Federation	0.75	6.83
9	6852-02-190-3-00: Dandeli Steel and Ferro Alloys Limited	0.31	1.19
10	6858-01-190-3-00: Karnataka Implements and Machinery Company	1.10	4.54
11	6858-02-190-1-00: Electro Mobile India Limited	0.61	2.37
12	6858-02-190-0-01: Chamundi Machine Tools	0.18	0.23
13	6858-01-190-2-00: New Government Electric Factory	67.47	156.40
14	6859-01-190-0-01: Karnataka Telecommunication Limited	1.65	5.45
15	6851-00-200-0-00: Leather Industries Development Corporation	1.78	3.41
16	6853-02-190-1-00: Hutti Gold Mines Company Limited	0.30	1.53
17	6860-04-190-2-01: Mysore Sugar Company	20.00	10.13
18	6860-60-212-1-00: Karnataka Soaps and Detergents	2.25	14.25
19	6885-01-190-3-00: Karnataka State Finance Corporation	0.40	0.51
20	6860-60-600-3-00: Mysore Tobacco Company Limited	1.34	11.58
21	7452-80-190-1-00: Karnataka State Tourism Development Corporation	1.01	2.95
Total		3,487.78	2,108.60

Source: Finance Accounts

Appendix 1.11

Summarised Financial Position of the Government of Karnataka as on 31 March 2015

(Reference: Paragraph 1.9.1; Page 49)

(₹ in crore)

As on 31.3.2014		Liabilities		As on 31.03.2015
76,428.08		Internal Debt *		92,904.12
	53,326.20	Market Loans bearing interest	69,418.79	
	0.71	Market Loans not bearing interest	0.71	
	286.73	Loans from Life Insurance Corporation of India	248.35	
	3,084.69	Loans from other Institutions	3,069.43	
	19,729.75	Loans from RBI – Special Securities issued to National Small Savings Fund of the Central Government.	20,166.84	
12,094.37		Loans and Advances from Central Government		12,680.72
	0.07	Pre 1984-85 Loans	0.07	
	67.95	Non-Plan Loans	61.98	
	12,050.01	Loans for State Plan Schemes	12,642.33	
	(-)5.41	Loans for Central Plan Schemes	(-)5.41	
	(-)18.25	Loans for Centrally Sponsored Plan Schemes	(-)18.25	
80.00		Contingency Fund		80.00
18,020.87		Small Savings, Provident Funds, etc.		20,176.47
17,014.82**		Reserve Funds		18,562.31
16,456.87		Deposits		20,159.27
9,492.78		Suspense and Miscellaneous balances		12,774.82
1,49,587.79		Total		1,77,337.71
		Assets		
1,36,422.34*		Gross Capital Outlay on Fixed Assets		1,56,041.85@
	55,051.19*	Investments in shares of Companies, Corporations, etc.	61,726.92@	
	81,371.15	Other Capital Outlay	94,314.93	
12,723.90		Loans and Advances		13,216.23
	1,397.92	Loans for Power Projects	1,439.19	
	11,299.10 ^	Other Development Loans	11,758.24	
	26.88	Loans to Government servants and Miscellaneous Loans	18.80	
488.30		Remittances		520.42
7.36		Other Advances		7.36
15,759.73		Cash		23,900.90
	---	Cash in treasuries		
	3.75	Departmental Cash Balance including Permanent Advances	3.78	
	86.21	Deposits with Reserve Bank of India	4.84	
	0.01	Remittances in Transit	0.01	
	10,973.07	Cash Balance Investments	17,962.31	
	4,696.69 #	Investment from earmarked funds	5,929.96	
(-15,813.84 &		Surplus on Government Accounts		(-16,349.05
	(-)15,413.88 &	Accumulated Surplus	(-)15,813.84	
	(-)352.96	Deduct Revenue Surplus	(-)527.86	
	---	Deduct Other adjustments	----	
	(-)47.00	Deduct Capital Receipts	(-)7.35	
1,49,587.79		Total		1,77,337.71

* figures vary on account of proforma increase of ₹ 3.19 crore without affecting the receipt and disbursement transactions for the year 2014-15 in respect of the following institutions:

- (a) Investments in 'Karnataka State Seeds Corporation Limited' increased proforma by ₹ 0.15 crore due to conversion of loan into equity.
- (b) Investments in 'Mahaboob Shahi Kalburgi Mills Limited' a unit of 'National Textiles Limited' decreased proforma, by ₹ 0.94 crore as it was declared as 'specific loss' by the Government and was adjusted per contra reduction of balance under 'Government Account'.

(c) Investments in 'REMCO' decreased proforma by ₹1.02 crore in lieu of adjustment of purchase consideration received from BHEL during 1977-78 to 1984-85, was adjusted per contra reduction of balance under 'Government Account'.

(d) Investments in 'Mysore Sales International Limited' increased proforma by ₹5.00 crore due to conversion of loan into equity.

** gross balance of 2013-14 increased by ₹1,129.52 crore due to increase in investments out of Infrastructure Initiative Fund (Expenditure booked under MH 5465- ₹422.15 crore and MH 4801- ₹500 crore and BMRCL Fund Expenditure booked under MH 6217 - ₹207.37 crore.

@ Progressive capital expenditure under '4425-Capital outlay on Co-operation' by ₹2.79 crore, due to retirement of Government investments in share capital of co-operative institutions, proceeds of which stands accounted under 'Miscellaneous Capital Receipts' in 2014-15.

includes an amount of ₹1,129.52 crore shown as investments out of Reserve Funds pertaining to the year 2013-14.

^ and & please refer footnote * above.

Explanatory Notes for Appendices 1.3 and 1.9: 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 1.9, 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 ₹1.91 crore (debit) between the figures reflected in the Accounts - ₹4.84 crore (debit) and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank"- ₹6.75 crore (credit). A net difference to the extent of ₹0.36 crore (credit) had been reconciled (June 2015) leaving a balance of net credit of ₹2.27 crore (debit) which was under reconciliation.

Appendix – 1.12

Statement showing inconsistent disclosures in MTFPs

(Reference: Paragraph 1.9.3.4; Page 55)

A) Education Department – Number of class rooms										
Sl. No		CB of MTFP 2012-16	OB of MTFP 2013-17	Difference	CB of MTFP 2013-17	OB of MTFP 2014-18	Difference	CB of MTFP 2014-18	OB of MTFP 2015-19	Difference
1.	Primary Education	2,12,860	2,08,644	4,216	2,14,414	2,14,414	0	2,14,475	2,11,191	3,284
2.	Secondary Education	20,892	20,892	0	21,438	21,438	0	24,658	24,457	201
3.	PU Education	2,287	0	2,287	252	4,818	4,566	4,948	4,948	0
B) Health Department – Number of Hospital Buildings										
4	ANM Sub-Centres	8,871	8,871	0	8,871	5,428	3,443	5,681	5,681	0
5	PHC	2,310	2,353	43	2,353	1,840	513	1,995	1,995	0
6	CHC	180	188	8	188	162	26	172	172	0
7	TLH	146	146	0	146	105	41	107	107	0
8	DH	17	20	3	20	15	5	17	24	7
C) Public Works Department – Roads in Km, Bridges in numbers, Buildings – Residential and non-residential, Ports in numbers										
9	Roads									
	NH	4,491	4,491	0	4,491	4,489	0	4,688	4,689	1
	SH	20,770	20,774	4	20,791.87	20,748.75	43.12	20,748.75	20,774	25.25
	MDR	49,960	49,905	55	49,905.56	49,884.59	20.97	49,884.59	49,684	200.59
10	Bridges									
	SH	5,434	35,365	29,931	35,365	36,777	1,412	36,777	22,254	14,523
	MDR	10,211	79,859	69,648	79,859	86,849	6,990	86,849	60,963	25,886
11	Buildings									
	Residential	4,392	2,825	1,567	2,825	4,457	1,632	4,457	4,636	179
	Non-residential	5,026	3,784	1,242	3,784	5,286	1,502	5,286	5,410	124
12	Ports	10	10	0	10	10	1	09	11	2
D) Water Resources Department – Value of assets										
(₹ in crore)										
13	KBJNL	8,988	11,784	2,796	12,934	12,746	188	15,190	11,932	3,258
14	KNNL	5,818	11,833	6,015	13,701	13,550	151	15,053	15,465	412
15	CNNL	-	2,11,633	-	13,474	2,716	9,758	3,457	2,761	696
16	Irrigation Potential	25,61,252	26,89,402	1,28,150	27,43,145	26,13,680	1,29,465	26,75,522	26,75,522	0

Appendix – 1.13

Statement showing details of Government land as disclosed in MTFPs
(Reference: Paragraph 1.9.3.4; Page 55)

(₹ in crore)

Sl. No A	Division B	2012-16 C	2013-17 D	2014-18 E	Difference (C-E)
Bengaluru					
1.	Bengaluru (U)	1,22,918	-	14,280	1,08,638
2.	Bengaluru (R)	89,370	-	19,459	69,911
3.	Ramanagara	1,82,656	-	964	1,81,692
4.	Chikkaballapura	2,63,858	98,861	98,861	1,64,997
5.	Tumakuru	5,43,062	-	5,289	5,37,773
6.	Shivamogga	7,67,558	1,78,258	4,32,057	3,35,501
7.	Davanagere	2,00,104	47,231	47,231	1,52,873
8.	Chitradurga	5,15,998	79,916	79,916	4,36,082
Mysuru					
1.	Mysuru	1,66,145	1,475	1,475	1,64,670
2.	Hassan	1,72,333	59,812	990	1,71,343
3.	Mandya	1,44,274	-	2,972	1,41,302
4.	Chikkamagaluru	4,89,195	-	1,00,715	3,88,480
5.	Dakshina Kannada	3,64,843	217	272	3,64,571
6.	Kodagu	1,42,416	15,121	15,121	1,27,295
7.	Chamarajanagar	1,69,225	-	468	1,68,757
8.	Udupi	2,49,207	624	632	2,48,575
Belagavi					
1.	Belagavi	98,958	-	43,267	55,691
2.	Dharwad	57,577	1,352	1,352	56,225
3.	Vijayapura	27,579	33,785	33,785	6,206
4.	Uttara Kannada	8,923	2,449	301	8,622
5.	Bagalkote	21,785	14,127	1,072	20,713
6.	Gadag	94,746	2,366	8,761	85,985
7.	Haveri	47,121	18,001	298	46,823
Kalaburgi					
1.	Kalaburgi	77,908	78,935	65,603	12,305
2.	Ballari	5,55,020	65,916	65,916	4,89,104
3.	Raichur	86,746	-	14,904	71,842
4.	Bidar	31,675	19,180	17,481	14,194
5.	Koppal	1,11,360	14,639	95	1,11,265
6.	Yadgir	31,922	44,988	782	31,140

Appendix – 1.14

Statement showing the additional interest liability due to investing SDL funds in 91 day TBs

(Reference: Paragraph 1.9.3.7; Page 59)

Month	Borrowings			TB investment			Differential interest rate (%)	Additional interest liability (in ₹)
	Date of borrowing	Amount (in crores of ₹)	Rate of interest (%)	Date of investment	Amount (in crores of ₹)	Rate of interest (%)		
2013-14								
10/2013	23.10.2013	2,000	9.39	30.10.2013	2,000	8.60	0.79	3,93,91,780
12/2013	03.12.2013	3,000	9.39	11.12.2013	2,000	8.77	0.62	3,09,15,068
12/2013	17.12.2013	1,200	9.50	24.12.2013	3,000	8.65	0.85	2,54,30,136
Total (A)								9,57,36,984
2014-15								
5/2014	27.05.2014	1,500	9.14	04.06.2014	1,500	8.52	0.62	2,31,86,301
6/2014	24.06.2014	1,000	9.01	25.06.2014	1,000	8.52	0.49	1,22,16,438
7/2014	22.07.2014	2,000	8.97	30.07.2014	2,500	8.60	0.37	1,84,49,315
9/2014	09.09.2014	2,000	9.04	17.09.2014	1,500	8.60	0.44	1,64,54,794
10/2014	28.10.2014	3,000	8.73	29.10.2014	2,000	8.39	0.34	1,69,53,424
11/2014	25.11.2014	2,500	8.45	26.11.2014	2,500	8.27	0.18	1,12,19,178
Total (B)								9,84,79,450
Grand Total (A) + (B) =								19,42,16,434

Appendix – 1.15

Statement showing percentage of provision for Plan Expenditure in the Supplementary Provision

(Reference: Paragraph 1.9.3.14; Page 63)

(₹ in crore)

Year	Total Original Budget Estimates (BE)	Total provision made in the Supplementary Estimates (SE)	Percentage of SE to BE	Provision towards Plan in Supplementary Estimates	Percentage of Plan provision in Supplementary Estimates
2012-13	1,07,705	18,690	17.35	10,294	55
2013-14	1,25,116	12,198	9.75	8,759	72
2014-15	1,41,600	12,337	8.7	7,320	59

Appendix 2.1

Cases of incurring expenditure which are not covered by the Budget,
but released by FD as additionalities
(Reference: Paragraph 2.2.6 ; Page 85)

(₹ in crore)

SI No	Grant No/Nomenclature	No. of Cases	Amount
1	1 – Agriculture and Horticulture	10	658.39
2	2 - Animal Husbandry and Fisheries	07	8.63
3	4 – Department of Personnel and Administrative Reforms	11	7.61
4	5 - Home and Transport	08	159.68
5	6 – Infrastructure Development	01	1.04
6	7 – Rural Development and Panchayat Raj	11	560.90
7	8 – Forest Ecology and Environment	03	17.05
8	9 – Co-Operation	04	343.53
9	10 – Social Welfare	05	2.69
10	11 – Women and Child Development	01	2.92
11	12 – Information, Tourism and Youth Services	04	6.95
12	14 – Revenue	04	342.93
13	15 – Information Technology	02	9.00
14	16 – Housing	02	56.43
15	17 – Education	02	56.80
16	18 – Commerce and Industries	02	18.42
17	20 – Public Works	03	500.24
18	21 – Water Resources	02	131.88
19	22 – Health and Family Welfare	18	114.66
20	23 – Labour	03	5.66
21	24 – Energy	01	2.12
22	25 – Kannada and Culture	04	13.15
23	26 – Planning, Statistics, Science and Technology	01	0.16
24	27 – Law	02	1.45
25	29 – Debt Servicing	01	0.04
Total		112	3,022.33

Appendix 2.2

Errors in Budgeting

(Reference: Paragraph; 2.3.1.2 Page 86)

(₹ in crore)

Sl. No.	Grant	Head of Account	Amount involved	Error
1	3-Finance	2049-60-701-0-01-240 Debt Servicing	2.50	Provision made erroneously under MH 2049 - interest for delay in repayment of Sales Tax/VAT
2	17-Education	2202-03-103-2-10-240 Debt Servicing	5.62	Provision of funds were erroneously made under MH 2202 and 4202 towards debt servicing of off-budget borrowing entity (Sarva Shiksha Abhiyan) where no amount of loan was outstanding.
3		4202-01-203-1-03-240 Debt Servicing	2.96	
4	18-Commerce and Industries	2851-00-797-0-01-261 Inter Account Transfers	78.63	Provision of funds was made erroneously instead of Grant No.1.
5	20 – Public Works	2216-01-700-1-01-261 Inter Account Transfers	0.91	Under Major Head-2215 wherein non-existent Sub-Major Head (01) and Minor Head (700) continued to be incorporated in Budget Estimates.
6	29-Debt Servicing	2049-01-200-1-01-240 Debt Servicing	0.10	Provision made erroneously under MH 2049 instead of under MH 2075 contrary to the instructions contained in Note(1) below – 2049.
Total			90.72	

Appendix 2.3

Major heads of account under which provision of ₹ 25 crore and above remained unspent
(Reference: Paragraph 2.6.1; Page 91)

				(₹ in crore)
Sl. No.	Grant No.	Head of Account		Unspent Provision
1	1	2401-2-108-1	Agriculture Department	31.42
2		2401-2-109-21	Farm related activities	26.95
3		2401-2-119-4	Development of Farms and Nurseries	532.33
4		2402-102-28	Sujala Watershed Project III EAP	60.52
5		2402-102-30	Integrated Watershed Management Programme	556.62
6		2851-107-01	State Sericulture Industries	81.47
7	2	2404-191-2	Karnataka Milk Federation	47.40
8	3	2039-001-01	Commissioner for Excise and Other Establishments	34.63
9		2070-800-11	Filling up of vacant posts	1,361.80
10		2071-01-115-1	General Services	33.48
11		2071-01-115-2	Social Services	30.82
12	4	2015-105-01	General Elections to Parliament	38.92
13		2052-090-01	Karnataka Government Secretariat	38.42
14	5	2575-60-265-03	Article 371J –Hyderabad Karnataka Region Development	75.00
15		3451-090-2	Information Technology Secretariat	103.63
16		4575-60-800-02	Article 371J –Hyderabad Karnataka Region Development	225.00
17	5	2055-113-03	Karnataka Police Housing Corporation-Police Quarters	32.73
18		2055-115	Modernization of Police Force	123.06
19	6	5465-01-190-1	Investment in Infrastructure	57.55
20	7	2215-01-196-2	Zilla Panchayats	75.00
21		2501-01-198-6	Village Panchayats CSS/CPS	130.23
22		2515-101-80	Karnataka Panchayat Strengthening Project -Grama Swaraj-EAP	32.40
23		2515-196-1	Zilla Panchayats	100.72
24		2515-196-6	Zilla Panchayats CSS/CPS	74.57
25		2515-197-1	Taluk Panchayats	206.96
26		2515-197-6	Taluk Panchayats CSS/CPS	117.16
27		2515-198-6	Gram Panchayats CSS/CPS	410.04
28		2575-02-196-1	Zilla Panchayats	65.47
29		3054-04-337-1	Rural Road Works	223.65
30	8	4215-01-102-9	Capital release to Gram Panchayat	159.06
31		2406-01-001-2	Executive Establishments	31.61
32		2406-01-797-01	Transfer of Forest Development Tax to Karnataka Forest Development Fund	175.00
33	10	2406-01-800-15	Long term measures to address man animal conflict	25.37
34		2225-02-197-1	Taluk Panchayats	30.73
35		2225-02-197-6	Taluk Panchayats – CSS/CPS	30.62
36		2225-02-794-01	Development of Particularly Vulnerable Tribal Groups	30.00
37		4225-01-190-01	Dr.B.R.Ambedkar Development Corporation	25.65

Sl. No.	Grant No.	Head of Account	Unspent Provision
		Limited	
38		4225-01-277-2 Construction	276.12
39	11	2236-02-197-6 Taluk Panchayats – CSS/CPS	202.13
40		4235-02-102-01 Construction of Anganwadi Buildings	39.02
41	12	5452-01-800-14 Tourist infrastructure at various places	29.86
42		5452-03-101-05 Implementation of Karnataka Tourism Vision Group recommendations	35.00
43	13	2408-01-102-01 Food subsidies – Differential cost of food grains	1831.72
44	14	2029-101-1 Revenue Divisions	42.38
45		2053-093-1 Deputy Commissioners	25.46
46		2053-093-7 Taluk Establishments	60.22
47		2245-05-101-06 State's Additional Contribution to SDRF	243.73
48		2245-80-102-01 Relief Operation	779.64
49		2506-101-5 Other Schemes	43.13
50		2506-103-02 National Land Records Management Programme(NLRMP)	40.00
51		4059-80-051-30 Construction of Mini Vidhana Soudha and Sub-Registrar's Offices	27.52
52	16	2216-03-104-01 Repayment Ashraya Loan and Payment of Interest	77.03
53		2216-80-198-6 Gram PanchayatsCSS/CPS	534.11
54		4216-80-190-04 Repayment of Ashraya Loan(Principal)- RGRHC	66.53
55	17	2202-01-115-01 Sarva Shiksha Abhiyana Society	960.75
56		2202-02-109-13 Junior Colleges	175.38
57		2202-02-109-21 RashtriyaMadhyamikaShikshana Abhiyan (RMSA)	75.33
58		2202-02-110-3 Assistance to Non-Government Secondary Schools(State Sector Schemes)	81.83
59		2202-03-103-1 Government Colleges of Education	144.95
60		2202-03-103-2 Other Government Colleges	207.38
61		2202-03-104-1 Collegiate Education	145.30
62		2202-80-003-05 Computer Literacy Awareness in Secondary Schools (CLASS)	85.29
63		2202-80-800-35 GIA in Education	150.00
64		2203-800-15 Quality Improvement of Technical Education	79.58
65		4202-01-202-1 Buildings	42.87
66		4202-01-203-1 Buildings	387.42
67	19	2217-05-191-1 Bangalore Metropolitan Regional Development Authority	295.97
68		3604-191-2 Other Devolution	65.43
69		3604-191-3 Mukhya Manthrigala Nagarothana Yojane	144.50
70		3604-191-6 Rajiv Awas Yojana	80.48
71		3604-191-7 XIII Finance Commission Grants	253.51
72		3604-192-09 National Urban Livelihood Mission- State Scheme	25.00
73		3604-192-1 Entry tax devolution	72.33
74		3604-192-2 Other Devolution	113.88
75		3604-192-10-5 Swarna Jayanthi Shahari Rojgar Yojana	36.76

Sl. No.	Grant No.	Head of Account		Unspent Provision
76		4215-02-190-03	Karnataka Urban Water Supply Modernization Project-EAP	30.00
77		4217-60-800-01	Bus Rapid Transit System, Hubballi-Dharwad-EAP	50.00
78		4217-60-800-01-5	Equity in BMRCL	97.97
79		6217-60-800-04	Loans for BMRCL	166.92
80	20	2059-80-053-4	Repairs, Maintenance and Minor Alterations to various Departmental Building	35.24
81		2059-80-799-1	Debits	149.32
82		2059-80-800-06	Administration of Sand Mining	42.69
83		3054-80-190-01	KRDCL Debt Servicing-Interest	26.00
84		4059-80-051-29	Departmental Buildings	34.76
85		4059-80-051-32	Court Buildings	112.85
86		4216-01-700-2	Construction	86.95
87		5054-03-337-16	State Highways Bridges	26.05
88		5054-03-337-84	Karnataka State Highways Improvement Project (KSHIP)-II- EAP	202.98
89		5054-03-337-86	Karnataka State Highways Improvement Project (KSHIP)-II-(ADB)-EAP	274.05
90		5054-80-190-01	Karnataka State Roads Development Corporation	45.00
91		7615-200-2	Miscellaneous Loans	76.62
92	21	2701-80-190-01	Assistance to Krishna Bhagya Jala Nigama Limited (KBJNL)	314.78
93		2701-80-190-02	Assistance to Karnataka Neeravari Nigama Limited	121.88
94		2705-102-01	Land Reclamation and Ayacut Roads	39.85
95		2705-202-01	Malaprabha & Ghataprabha projects	28.81
96		2701-80-190-01	Assistance to Krishna Bhagya Jala Nigam Limited	103.79
97		2701-80-190-02	Assistance to Karnataka Neeravari Nigam Limited	61.75
98		4701-73-800-01	Upper Krishna Project – AIBP	214.65
99		4701-80-800-01	New Schemes	89.12
100		4702-101-1	Water Tanks, Construction of new water tanks, pick-ups etc.,	182.24
101		4702-101-3	Lift Irrigation Schemes	48.36
102		4702-101-5	Barrages	32.39
103		4705-800-01	CADA-SDP	122.37
104	22	2210-01-110-1	Hospitals attached to teaching institutions	58.26
105		2210-03-800-18	National Rural Health Mission	566.64
106		2210-03-800-19	National Urban Health Mission	67.41
107		2210-05-101-1	Education	26.93
108		2210-06-101-7	Other Diseases	50.62
109		2210-80-800-17	Comprehensive Maternal Health Care(Thayi Bhagya)	32.80
110		4210-01-110-1	Buildings	156.80
111	23	2230-01-103-7	Labour Welfare Board	45.11

Sl. No.	Grant No.	Head of Account	Unspent Provision
112		2230-02-001-01 Director of Employment and Training	89.70
113		2230-03-101-35 New ITI's in 10 Taluks	40.91
114	24	4801-80-190-02 Investment in ESCOMs for Niranthara Jyothi Works	50.00
115		6801-205-1 Loans to Karnataka Power Transmission Corporation Limited (KPTCL)	42.41
116	29	2048-101-4 Consolidated Sinking Fund	500.00
117		2049-04-101 Interest on loans for State/ Union territory plan schemes	133.04
118		6003-110-1 Clean and secured ways and means advances	1,500.00
119		6003-110-2 Overdraft with Reserve Bank of India	500.00
120		6004-02-101-01 Normal assistance	50.84
Total			20,142.39

Source: Appropriation Accounts

Appendix 2.4

Major heads of account under which excess expenditure was above ₹ 25 crore

(Reference: Paragraph 2.6.3; Page 94)

(₹ in crore)

Sl. No.	Grant No.	Major Head	Area	Total Provision	Re-appropriation	Total	Expenditure	Excess
1	5	2055	Police	12.69	(-)4.81	7.88	39.87	31.99
		118	Special Protection Group					
		01	Karnataka State Industrial Security Force(KSISF)unit					
2	8	2406	Forestry and wildlife	450.00	0.00	450.00	638.79	188.79
		01	Forestry					
		797	Transfer to reserve fund/ Deposit account					
		01	Transfer of Forest Development Tax to Karnataka Forest Development Fund					
3	11	2235	Social Security and Welfare	628.70	0.00	628.70	687.16	58.46
		02	Social Welfare					
		101	Welfare of Handicapped					
		20	Monthly financial assistance to physically challenged and the disable poor					
4	14	2235	Social Security and Welfare	990.70	0.00	990.70	1,068.40	77.70
		60	Other Social Security and Welfare Programmes					
		001	Direction and Administration					
		02	New Social Security (Sandhya Suraksha)					
5		2235	Social Security and Welfare	649.11	0.00	649.11	800.83	151.72
		60	Other Social Security and Welfare Programmes					
		102	Pensions under Social Security Schemes					
		2	Pension to Destitute widows					
6		2245	Relief on account of Natural Calamities	0.00	0.00	0.00	37.00	37.00
		01	Drought					
		102	Drinking Water Supply					
7		2245	Relief on account of Natural Calamities	0.00	0.00	0.00	628.73	628.73
		01	Drought					
		800	Other expenditure					
		1	Other miscellaneous expenditure and relief items					
8		2245	Relief on account of Natural Calamities	0.00	0.00	0.00	100.95	100.95
		02	Floods, Cyclones, etc.,					
		110	Assistance for Repairs and restoration of damaged water supply, drainage and sewerage works					
		01	Flood Relief-Repairs of flood damages and rescue					
Total				2,731.20	(-) 4.81	2,726.39	4,001.73	1,275.34

Appendix 2.5

Cases of New Service/New Instrument of Service (Reference: Paragraph; 2.6.6 Page 95)

(₹ in crore)

Sl. No.	Grant No./ Nomenclature	Head of Account/ Nomenclature	Total Grant	Expenditure	Excess
1	1 –Agriculture and Horticulture	2851-00-797-00-01-261 Inter Account Transfer	0.00	97.10	97.10
2	3 - Finance	2071-01-104-2-07-251 Pension and Retirement Benefits	0.50	3.10	2.60
3	5 – Home and Transport	2055-00-101-0-03-071 Building Expenses	0.52	1.96	1.44
4		2055-00-118-0-01-003 Pay-Staff	3.78	26.13	22.35
5		2055-00-118-0-01-011 Dearness Allowances	1.07	6.32	5.25
6		2055-00-118-0-01-014 Other Allowances	1.47	4.76	3.29
7	17 - Education	2202-01-107-1-09-002 Pay-Officers	0.48	1.65	1.17
8	21- Water Resources	2701-80-005-1-01-003 Pay – Staff	3.19	14.99	11.80
9	23 – Labour	2230-03-101-1-35-014 Other Allowances	0.45	2.04	1.59
10	27 – Law	2014-00-103-0-01-002 Pay-Officers	0.13	2.17	2.04
11		2014-00-103-0-01-011 Dearness Allowance	0.12	2.28	2.16
TOTAL			11.71	162.50	150.79

Appendix 2.6
Unnecessary Supplementary Provision
(More than ₹ one crore)
(Reference: Paragraph 2.6.7; Page 97)

Sl. No.	Grant No./ Nomenclature	Head of Account	Provision			Expenditure	Unspent Provision
			Original	Supplementary	Total		
1	1-Agriculture & Horticulture	2401-00-103-0-21-059 Other Expenses	0	8.50	8.50	0	8.50
2		2401-00-800-1-67-059 Other Expenses	0	4.00	4.00	0	4.00
3		2851-00-107-1-45-059 Other Expenses	0	15.54	15.54	0	15.54
4	2-Animal Husbandry & Fisheries	2403-00-197-1-01-300 Lumpsum Zilla Panchayats	0	11.01	11.01	0	11.01
5		2404-00-191-1-17-106 Subsidies	623.70	4.00	627.70	620.30	7.40
6	4-DPAR	2052-00-800-0-04-059 Other Expenses	0	10.00	10.00	0	10.00
7	6-Infrastructure Development	5465-01-190-1-05-211 Investment	30.00	1.04	31.04	23.37	7.67
8	7-Rural Development & Panchayat Raj	2215-02-105-0-01-240 Debt Servicing	14.40	14.40	28.80	3.70	25.10
9		2515-00-196-6-09-300 Lumpsum Zilla Panchayats	54.28	42.00	96.28	42.00	54.28
10		2515-00-197-1-10-300 Lumpsum Zilla Panchayats	335.00	1.88	336.88	145.61	191.27
11		2515-00-197-6-09-300 Lumpsum Zilla Panchayats	108.56	83.99	192.55	83.99	108.56
12		2515-00-198-1-11-300 Lumpsum Zilla Panchayats	0	14.61	14.61	0	14.61
13		2515-00-198-6-09-300 Lumpsum Zilla Panchayats	379.94	293.97	673.91	293.97	379.94
14		9-Co-operation	6416-00-190-1-01-395 Loans to Public Sector Units	3.04	8.00	11.04	3.04
15	10-Social Welfare	2225-02-197-1-01-300 Lumpsum Zilla Panchayats	0	30.60	30.60	0	30.60
16	11-Women & Child Development	2235-02-102-0-40-059 Other Expenses	7.64	10.30	17.94	5.12	12.82
17	12-Information, Tourism & Youth Services	3452-80-104-0-01-423 Tribal Sub Plan	7.05	3.61	10.66	6.97	3.69
18	14-Revenue	2235-60-102-1-05-251 Pension and Retirement Benefits	0	2.75	2.75	0	2.75
19		2506-00-101-5-10-125 Modernization	10.00	26.72	36.72	0	36.72
20	18-Commerce & Industries	4860-05-190-0-01-211 Investment	20.00	16.44	36.44	6.60	29.84
21		6852-02-800-0-01-394 Loans	50.00	50.00	100.00	44.99	55.01
22		6860-01-101-0-07-394 Loans	0	2.92	2.92	0	2.92
23		2210-80-800-1-18-101	2.99	10.93	13.92	0	13.92

Sl. No.	Grant No./ Nomenclature	Head of Account	Provision			Expenditure	Unspent Provision
			Original	Supplementary	Total		
	22- Health & Family Welfare	G I A Salaries					
24		2210-80-800-0-18-195 Transport Expenses	0	14.70	14.70	0	14.70
25		2210-80-800-0-18-200 Maintenance	0	5.82	5.82	0	5.82
		Total	1,646.60	687.73	2,334.33	1,279.66	1,054.67

Appendix 2.7
Excessive Supplementary Provision
(All selected grants more than ₹ one crore)
(Reference: Paragraph; 2.6.8 Page 97)

(₹ in crore)

Sl. No.	Grant No./ Nomenclature	Head of Account	Provision			Expenditure	Unspent Provision
			Original	Supplementary	Total		
1	1 – Agriculture and Horticulture	2401-00-102-0-07-051 General Expenses	6.80	13.60	20.40	11.79	8.61
2		2401-00-800-1-40-059 Other Expenses	193.25	407.53	600.78	571.35	29.43
3		2401-00-800-1-53-059 Other Expenses	1.10	20.75	21.85	7.41	14.44
4		2401-00-800-1-57-059 Other Expenses	147.31	56.67	203.98	181.13	22.85
5		2851-00-107-1-48-106 Subsidies	53.38	24.95	78.33	75.37	2.96
6	3 – Finance	2071-01-101-3-01-251 Pensions & Retirement Benefits	5,749.88	280.75	6,030.63	5,995.36	35.27
7	7 – Rural Development and Panchayat Raj	2515-00-196-6-10-300 Lump sum-Zilla Panchayat	79.74	33.70	113.44	109.14	4.3
8		2515-00-197-6-10-300 Lump sum-Zilla Panchayat	159.48	67.41	226.89	218.29	8.6
9		2515-00-198-6-10-300 Lump sum-Zilla Panchayat	558.18	235.92	794.10	764.00	30.10
10		4215-01-102-9-01-059 Other Expenses	445.81	200.00	645.81	601.85	43.96
11		4702-00-101-1-14-132 Capital Expenses	3.79	51.53	55.32	37.38	17.94
12	10 – Social Welfare	2225-01-197-1-01-300 Lump sum-Zilla Panchayat	0	43.54	43.54	26.66	16.88
13		2225-01-793-0-00-059 Other Expenses	100.00	32.69	132.69	108.28	24.41
14	11 – Women and Child Development	4235-02-102-0-02-133 Special Development Plan	18.00	20.25	38.25	35.05	3.20
15	15 – Information Technology	3425-60-600-0-03-059 Other Expenses	10.00	10.00	20.00	15.00	5.00
16	17 – Education	2202-01-197-1-01-467 Yadgir	60.87	67.98	128.85	123.33	5.52
17		2202-01-197-1-01-457 Udupi	103.47	21.39	124.86	117.16	7.70
18		2202-02-109-0-17-051 General Expenses	1.25	4.00	5.25	2.60	2.65
19		2202-02-197-1-01-414 Vijayapura	29.52	19.45	48.97	43.76	5.21
20		4202-01-203-1-01-139 Major Works	1.51	30.00	31.51	11.95	19.56
21		4202-01-203-1-07-386 Construction	0	5.83	5.83	3.11	2.72

22	18 –Commerce and Industries	4860-04-004-0-01-172 Roads	16.53	20.00	36.53	21.79	14.74
23		5465-02-190-0-03-211 Investment	0	15.09	15.09	6.26	8.83
24	19 – Urban Development	3604-00-191-7-18-101 GIA Salaries	108.75	33.22	141.97	136.04	5.93
25		3604-00-191-7-51-101 GIA Salaries	240.00	104.03	344.03	330.74	13.29
26	20 – Public Works	3054-03-337-0-06-200 Maintenance	239.04	32.18	271.22	264.89	6.33
27	22 – Health and Family Welfare	4210-01-110-1-01-059 Other Expenses	5.00	1.00	6.00	4.22	1.78
28	23 – Labour	2230-03-101-0-26-125 Modernization	1.92	5.52	7.44	2.97	4.47
Total			8,334.58	1,858.98	10,193.56	9,826.88	366.68

Appendix 2.8
Inadequate Supplementary Provision
(Reference: Paragraph; 2.6.9 Page 97)

(₹ in crore)

Sl. No.	Grant No.	Head of Account	Provision			Expenditure	Excess uncovered
			Original	Supplementary	Total		
1	1-Agriculture & Horticulture	2406-02-112-17 Horticulture Parks and Gardens	8.00	2.00	10.00	10.47	0.47
2	10- Social Welfare	2225-01-196-1 Zilla Panchayat	246.17	1.01	247.18	248.73	1.55
3		2225-03-800-07 Bidaai	20.00	10.00	30.00	30.55	0.55
5	11-Women and Child Development	2235-02-101-20 Monthly Financial Assistance to Physically Challenged and the disabled	556.00	72.70	628.70	687.16	58.46
6	14-Revenue	2235-60-001-02 New Social Security (Sandhya Suraksha)	915.00	75.70	990.70	1,068.40	77.70
7		2235-60-102-2 Pension to Destitute Widows	599.85	49.26	649.11	800.83	151.72
8	28- Parliamentary Affairs and Legislation	2011-02-103-1 Legislative Assembly Secretariat	24.54	1.71	26.25	26.58	0.33
Total			2,369.56	212.38	2,581.94	2,872.72	290.78

Appendix 2.9

Injudicious re-appropriation of funds (Reference: Paragraph; 2.6.10 Page 97)

(₹ in crore)

Sl. No.	Grant No.	Head of Account	Provision (Original + Supplementary)	Re-appropriation	Total	Expenditure	Excess (+)/ Unspent provision(-)
1	1	2401-00-119-4-06-059 Other Expenses	490.67	1.82	488.85	87.41	401.44
2	3	2070-00-800-0-11-014 Other Allowances	1,361.80	1,181.28	180.52	0.02	180.50
3	5	5055-00-050-0-04-059 Other Expenses	11.00	3.00	8.00	0	8.00
4	6	5465-01-190-1-20-211 Investment	25.00	9.13	15.87	0	15.87
5	7	3054-04-337-1-12-423 Tribal Sub Plan	162.93	39.63	123.30	97.07	26.23
6	10	2225-03-277-2-53-059 Other Expenses	73.22	15.70	57.52	51.37	6.15
7	13	2408-01-102-0-04-125 Modernization	17.80	0.50	17.30	10.34	6.96
8	17	2202-02-109-0-21-059 Other Expenses	316.79	8.42	308.37	273.01	35.36
9	17	2202-02-110-3-01-101 G.I.A Salaries	529.61	8.70	520.91	447.78	73.13
10	17	2202-03-108-1-06-101 G.I.A. Salaries	175.00	148.79	26.21	0	26.21
11	17	2202-80-003-01-05-059 Other Expenses	56.29	9.44	46.85	12.73	34.12
12	18	2851-00-102-0-69-106 Subsidies	100.00	0.75	99.25	86.80	12.45
13	18	2852-80-102-0-02-125 Modernization	17.00	2.08	14.92	8.38	6.54
14	20	2059-80-053-4-00-200 Maintenance	285.00	19.83	265.17	250.22	14.95
15	20	2216-01-700-3-01-200 Maintenance	135.00	12.54	122.46	115.29	7.17
16	20	4059-80-051-0-29-386 Constructions	116.00	27.58	88.42	81.24	7.18
17	20	4216-01-700-2-24-386 Constructions	134.00	3.42	130.58	108.62	21.96
18	21	4701-73-800-0-01-139 Major Works	1,030.72	123.50	907.22	894.26	12.96
19	22	4210-01-110-1-87-139 Major Works	70.00	12.00	58.00	48.44	9.56
		Total	5,107.83	(-)1,628.11	3,479.72	2,572.98	(-)906.74
1	5	2055-00-109-1-01-041 Travel Expenses	42.00	10.00	52.00	55.72	3.72
		Total	42.00	(+)10.00	52.00	55.72	(+)3.72
1	6	5465-01-190-3-05-211 Investments	242.00	32.01	274.01	265.02	8.99
2	10	2225-03-277-2-51-059 Other Expenses	104.19	15.70	119.89	111.57	8.32
3	17	2202-01-197-1-01-413 Belagavi	799.59	2.08	801.67	673.99	127.68

Sl. No.	Grant No.	Head of Account	Provision (Original + Supplementary)	Re-appropriation	Total	Expenditure	Excess (+)/ Unspent provision(-)
4	17	2202-01-197-1-01-419 Bidar	268.95	3.02	271.97	250.17	21.80
5	17	2202-02-109-0-13-059 Other Expenses	9.52	3.00	12.52	8.97	3.55
6	17	2202-03-104-1-01-101 G.I.A Salaries	1,002.66	64.89	1,067.55	864.11	203.44
7	17	2202-03-104-2-01-101 G.I.A. Salaries	41.56	1.18	42.74	38.47	4.27
8	20	3054-03-337-0-05-200 Maintenance	255.00	8.23	263.23	258.75	4.48
9	20	3054-04-337-1-10-200 Maintenance	300.00	25.04	325.04	320.02	5.02
10	20	5054-03-101-0-02-132 Capital Expenses	42.00	10.37	52.37	43.30	9.07
11	20	5054-03-337-0-16-154 Improvements	438.62	10.00	448.62	440.42	8.20
12	20	5054-03-337-0-16-160 Renewals	75.00	8.69	83.69	76.28	7.41
13	20	5054-04-337-0-01-160 Renewals	187.24	32.19	219.43	173.76	45.67
14	20	5054-04-337-0-01-154 Improvements	1,109.75	46.08	1,155.83	1,147.25	8.58
		Total	4,876.08	(+)262.48	5,138.56	4,672.08	(-)466.48
1	28	2011-02-102-0-05-059 Other Expenses	1.21	0.35	0.86	1.21	(+)0.35
		Total	1.21	(-)0.35	0.86	1.21	(+)0.35

Appendix 2.10

Cases of Defective Re-appropriation Orders

(Ref: Paragraph: 2.6.11 Page 98)

Sl No	Gr. No	G.O. order Number	Date	Amount (₹ in crore)	Issuing Authority	Reasons for rejection
1	01	KRUE/E/85	19.11.2014	0.40	Under Secretary to Government, Agriculture Dept.	Re-appropriation order rejected as Form.22A not Self Balanced/ incomplete
2	01	TOE 172 2015	13.03.2015	0.32	Under Secretary to Government, Horticulture Department	Amounts noted in the RA statement not matching with original budget Provision
3	02	PASAMI 53	13.03.2015	0.32	Secretary to Government Animal Husbandry & Fisheries Department, Vikasa Soudha	Re-appropriation order rejected as Form.22A not Self Balanced/ incomplete
4	03	FPI/Lekka/23/14-15/	19.03.2015	0.02	Director, Fiscal Policy Institute	No sanction order & Not having full Classification
5	03	ADT/BUD. Releases/14-15	18.02.2015	0.05	Commissioner Commercial Taxes, K.G.Road	
6	04	RCK/ACCTS/BUD9/2 013-14	31.03.2015	44.16	Resident Commissioner, Karnataka Bhavan	
7	07	RDPR/222/AFN/2015	10.03.2015	0.50	Additional Chief Secretary Government of Karnataka, R.D.P.R Department	Re-appropriation order rejected as Form.22A not Self Balanced/ incomplete
8	07	RDPR/4/GRAMUSO U/2015	20.03.2015	0.20	Director Grameena Mudasoukarya-2 and e/o Joint Secretary to Government of Karnataka, R.D.P.R Department	Re-appropriation order rejected as Form.22A not Self Balanced/ incomplete
9	07	RDPR/EXP/1/2015	06.03.2015	0.04	Director Suvarna Gramodaya Yojane & e/o Deputy Secretary to Government of Karnataka, R.D.P.R. Department	Re-appropriation order rejected as Form.22A not Self Balanced/ incomplete
10	10	SKE/137/SAD/2014	22.01.2015	0.49	Under Secretary to Government, Social Welfare Department, Vikasa Soudha	
11	10	SKE/105/SPA/2014	03.03.2015	0.35	Under Secretary to Government, Social Welfare Department Bengaluru	
12	10	HEMBAVAKANI/LE PA-1/C R-17/2013-14	10.03.2015	0.04	Commissioner of Backward Classes Department, M.S.Building Bengaluru	Re-appropriation order rejected as Form.22A not Self Balanced/ incomplete
13	10	MWD/77/MDS-2015	07.03.2015	0.27	Joint Secretary to Govt., Minorities	

Sl No	Gr. No	G.O. order Number	Date	Amount (₹ in crore)	Issuing Authority	Reasons for rejection
					Welfare Department, M.S.Building, Bengaluru	
14	10	MWD/71/MDS-2015	03.03.2015	1.50	Joint Secretary to Govt., Minorities Welfare Department, M.S.Building, Bengaluru	
15	10	MWD/74/MDS-2015	07.03.2015	0.50	Joint Secretary to Govt., Minorities Welfare Department, M.S.Building, Bengaluru	
16	11	MAMAE 69 PHP15	30.03.2015	0.15	Secretary to Government, Women & Child Development Department, M.S Building, Bengaluru	
17	11	EC/Budget/A.P.U.Vi/48/20/14-15/4422	12.02.2015	0.05	Director, Physically Challenged & Senior Citizens Empowerment Department, Bangalore	
18	18	FABHUE/BUDGET/1/RPR/2014-15	19.12.2014	0.14	Director of Geology, Bangalore	
19	18	DSK/STAFF/52/2014-15	09.02.2015	0.01	Commissioner for Sugarcane Development	
20	19	SEC 01/ACT 2014-15	09.12.2014	0.02	Secretary, Karnataka State Election Commission	
21	19	FD/202/BRS 2014	28.03.2015	35.00	Secretary to Government of Karnataka, Finance Department (FR & BCC), Vidhana Soudha	
22	19	FD /106/BRS 2014	03.02.2015	78.92	Secretary to Government of Karnataka, Finance Department (FR & BCC), Vidhana Soudha	
23	20	PCA 1039	08.12.2014	0.02	Principal, Chief Architect, Govt of Karnataka K.R.Circle Bengaluru	Call for Form 22A
24	20	Hert 58 PSB 2015	19.03.2015	0.50	Under Secretary to Govt., Ports & Inland Water Transport, 3 rd floor M.S.Building Bengaluru.	
25	20	Hert 42 PSB 2015	12.03.2015	0.09	Under Secretary to Govt., Ports & Inland	
26	21	LOE 259(A)15	31.03.2015	1.11	U/S to Government, FD, (PWFC)	Insufficient balance
27	22	FD 124 BRS 2014	11.02.15	3.00	Under Secretary, Finance Department FR & BCC	Re-appropriation order rejected as

Sl No	Gr. No	G.O. order Number	Date	Amount (₹ in crore)	Issuing Authority	Reasons for rejection
					Vidhana Soudha Bengaluru.	Form.22A not Self Balanced/ incomplete
28	23	UTAEI/Training/LEPAVI/Budget/08/14-15	05.02.2015	0.05	Commissioner of Labour, Karmika Bhavan, Bannerhatta Road, Diary Circle, Bengaluru-29	
29	23	KAE/38/LSI 2015	30.03.2015	0.15	Section Officer, Labour Department ESI Services, Vikasa Soudha	Statement not tallying with the Original Budget Provision
30	23	KAE 419/LSI 2014	13.10.2014	0.30	Section Officer, Labour Department ESI Services, Vikasa Soudha	Re-appropriation order rejected as Form.22A not Self Balanced/ incomplete
31	23	KAE 485/LET 2014	20.01.2015	0.10	Under Secretary to Government, Labour Department, Vikasa Soudha	
32	23	KAE 418 LSI 2014	18.09.2014	0.08	Section Officer, Labour Department (ESI Services), Vikasa Soudha	
33	23	KAE 418 LSI 2014	28.03.2015	0.25	Section Officer, Labour Department (ESI Services), Vikasa Soudha	
			Total	169.10		

Appendix 2.11
Statement of various grants/appropriations in which
Unspent provision occurred but no part of which was surrendered
(Reference: Paragraph; 2.6.12 Page 98)

			(₹ in crore)
Sl. No.	Grant and Section		Unspent provision
1	3	Finance	
		Revenue- Charged	0.23
		Capital – Voted	12.53
2	6	Infrastructure Development	
		Revenue- Voted	0.26
		Capital – Charged	1.59
3	7	Rural Development and Panchayat Raj	
		Revenue – Voted	1,514.64
		Revenue – Charged	25.10
		Capital – Voted	233.88
4	10	Social Welfare	
		Capital – Charged	0.62
5	11	Women And Child Development	
		Revenue – Voted	294.69
		Capital – Voted	48.73
6	13	Food and Civil Supplies	
		Revenue – Charged	0.05
7	14	Revenue	
		Revenue – Charged	28.47
8	15	Information Technology	
		Revenue – Voted	28.77
		Capital – Voted	5.00
9	18	Commerce and Industries	
		Revenue – Voted	244.11
		Capital – Voted	218.52
10	19	Urban Development	
		Capital – Voted	373.47
11	20	Public Works	
		Revenue – Charged	6.18
12	21	Water Resources	
		Revenue – Charged	165.54
13	23	Labour	
		Revenue – Voted	260.83
		Capital – Voted	27.13
14	24	Energy	
		Revenue – Voted	0.64
		Capital – Voted	92.41
15	25	Kannada and Culture	
		Revenue – Voted	70.40
		Capital – Voted	1.99
16	26	Planning, Statistics, Science and Technology	
		Capital - Voted	23.54
17	28	Parliamentary Affairs and Legislation	
		Revenue - Charged	0.95
Total			3,680.27

Appendix 2.12
Surrender of unspent provision
(Reference: Paragraph; 2.6.12 Page 98)

(₹ in crore)

Sl. No.	Grant/ Section	Amount of unspent provision	Amount surrendered	Amount not surrendered
1	1 <i>Agriculture and Horticulture</i>			
	Revenue Voted	1,580.11	190.30	1,389.81
	Revenue Charged	0.24	0.01	0.23
	Capital Voted	31.73	27.77	3.96
2	2 <i>Animal Husbandry and Fisheries</i>			
	Revenue Voted	146.45	117.39	29.06
	Revenue Charged	0.10	0.10	0
	Capital Voted	52.47	43.48	8.99
3	3 <i>Finance</i>			
	Revenue Voted	489.34	33.47	455.87
	Revenue Charged	0.23	0.00	0.23
	Capital Voted	12.53	0.00	12.53
4	4 <i>Department of Personnel and Administrative Reforms</i>			
	Revenue Voted	380.37	262.26	118.11
	Revenue Charged	28.44	21.71	6.73
	Capital Voted	231.87	0.87	231.00
5	5 <i>Home and Transport</i>			
	Revenue Voted	473.62	315.10	158.52
	Revenue Charged	21.17	21.17	0
	Capital Voted	78.45	44.38	34.07
6	6 <i>Infrastructure Development</i>			
	Revenue Voted	0.26	0.00	0.26
	Capital Voted	50.96	12.83	38.13
	Capital Charged	1.59	0.00	1.59
7	7 <i>Rural Development and Panchayat Raj</i>			
	Revenue Voted	1,514.64	0.00	1,514.64
	Revenue Charged	25.10	0.00	25.10
	Capital Voted	233.88	0.00	233.88
8	8 <i>Forest, Ecology and Environment</i>			
	Revenue Voted	333.19	144.96	188.23
	Capital Voted	4.66	4.66	0
9	9 <i>Co-operation</i>			
	Revenue Voted	28.97	2.65	26.32
	Capital Voted	34.76	0.20	34.56
10	10 <i>Social Welfare</i>			
	Revenue Voted	235.61	0.47	235.14
	Capital Voted	307.58	5.06	302.52
	Capital Charged	0.62	0.00	0.62
11	11 <i>Women and Child Development</i>			
	Revenue Voted	294.69	0.00	294.69
	Capital Voted	48.73	0.00	48.73
12	12 <i>Information, Tourism and Youth Services</i>			
	Revenue Voted	59.94	19.02	40.92
	Capital Voted	67.18	45.90	21.28
13	13 <i>Food and Civil Supplies</i>			
	Revenue Voted	1,854.26	0.93	1,853.33
	Revenue Charged	0.05	0.00	0.05
	Capital Voted	4.71	4.71	0

Sl. No.	Grant/ Section	Amount of unspent provision	Amount surrendered	Amount not surrendered
14	14 Revenue			
	Revenue Voted	537.64	23.08	514.56
	Revenue Charged	28.47	0.00	28.47
	Capital Voted	55.91	3.67	52.24
15	15 Information Technology			
	Revenue Voted	28.77	0.00	28.77
	Capital Voted	5.00	0.00	5.00
16	16 Housing			
	Revenue Voted	612.22	77.03	535.19
	Capital Voted	66.53	66.53	0
17	17 Education			
	Revenue Voted	3,093.08	170.36	2,922.72
	Capital Voted	439.97	13.00	426.97
18	18 Commerce and Industries			
	Revenue Voted	244.11	0.00	244.11
	Capital Voted	218.52	0.00	218.52
19	19 Urban Development			
	Revenue Voted	1,243.09	2.15	1,240.94
	Capital Voted	373.47	0.00	373.47
20	20 Public Works			
	Revenue Voted	345.07	21.93	323.14
	Revenue Charged	6.18	0.00	6.18
	Capital Voted	914.54	607.36	307.18
21	21 Water Resources			
	Revenue Voted	701.51	471.00	230.51
	Revenue Charged	165.54	0.00	165.54
	Capital Voted	588.80	297.01	291.79
22	22 Health and Family Welfare Services			
	Revenue Voted	968.97	848.73	120.24
	Capital Voted	155.85	81.26	74.59
23	23 Labour			
	Revenue Voted	260.83	0.00	260.83
	Capital Voted	27.13	0.00	27.13
24	24 Energy			
	Revenue Voted	0.64	0.00	0.64
	Capital Voted	92.41	0.00	92.41
25	25 Art and Culture			
	Revenue Voted	70.40	0.00	70.40
	Capital Voted	1.99	0.00	1.99
26	26 Planning, Statistics, Science and Technology			
	Revenue Voted	23.42	19.23	4.19
	Capital Voted	23.54	0.00	23.54
27	27 Law			
	Revenue Voted	69.78	53.72	16.06
28	28 Parliamentary Affairs and Legislation			
	Revenue Voted	23.12	2.27	20.85
	Revenue Charged	0.95	0.00	0.95
29	29 Debt Servicing			
	Revenue Charged	796.02	2.53	793.49
	Capital Charged	1,948.21	0.00	1,948.21
	Total	22,760.18	4,080.26	18,679.92

Appendix 2.13

Cases of Surrender of funds in excess of ₹ Five crore on 30 and 31 March 2015

(Reference: Paragraph; 2.6.12 Page 98)

						(₹ in crore)
Sl. No.	Grant/ Nomenclature		No. of cases	Total Provision	Amount of surrender	Percentage to total provision
1	01	Agriculture and Horticulture	9	1,843.98	162.75	9
2	02	Animal Husbandry and Fisheries	9	318.90	116.47	37
3	03	Finance	1	59.15	22.81	39
4	04	Department of Personnel and Administrative Reforms	11	500.55	215.60	43
5	05	Home and Transport	13	428.31	312.49	73
6	06	Infrastructure Development	1	12.83	12.83	100
7	08	Forest, Ecology and Environment	8	638.44	94.37	15
8	12	Information, Tourism and Youth Services	4	129.68	60.10	46
9	14	Revenue	1	16.00	5.01	31
10	17	Education	10	308.95	149.49	48
11	20	Public Works	8	758.31	618.45	82
12	21	Water Resources	18	1,164.92	734.79	63
13	22	Health and Family Welfare	13	1,775.57	764.70	43
14	26	Planning, Statistics, Science and Technology	1	9.00	7.00	78
15	27	Law	2	70.52	36.40	52
Total			109	8,035.11	3,313.26	41

Appendix 2.14

Results of review of substantial surrenders made during the year

(Reference: Paragraph; 2.6.13 Page 98)

(₹ in crore)

Sl. No.	Grant	Name of the Scheme (Head of Account)	Provision	Amount Surrendered	Percentage of surrender	Remarks
1	1-Agriculture & Horticulture	4401-00-001-1-01-436 NABARD Works	28.30	24.91	88	Due to denial of execution of NABARD works by RDPR
2	2- Animal Husbandry & Fisheries	2403-00-101-0-29-059 Other Expenses	10.00	10.00	100	No reason stated.
3		2404-00-191-2-09-059 Other Expenses	44.40	33.30	75	No reason stated
4		2404-00-191-02-09-422 Special Component Plan	10.03	10.03	100	No reason stated
5		4405-00-800-2-03-436 NABARD Works	15.18	13.22	87	Non finalization of tender process.
6	4-DPAR	3451-00-090-2-28-059 Other Expenses	97.23	97.23	100	Due to economy measures.
7	8-Forest, Ecology and Environment	2406-01-800-0-14-422 Special Component Plan	12.89	11.89	92	Non availability of beneficiary under Direct Beneficiary Programme
8	17-Education	2203-00-105-0-09-051 General Expenses	26.12	20.30	78	Shortage of time for purchases as per KTPP Rules
9		2203-00-100-0-15-422 Special Component Plan	18.00	13.79	77	Non release of funds from Central Govt. for 2014-15
10	20- Public Works	3051-02-102-0-02-200 Maintenance	11.70	11.06	95	Deciding to carryout maintenance dredging on alternate years
11		5051-80-800-0-80-422 Special Component Plan	13.20	13.20	100	No reasons stated
12		7615-00-200-2-03-394 Loans	84.00	76.62	91	No reasons stated
13	21-Water Resources	4702-00-101-1-10-422 Special Component Plan	34.30	34.30	100	Non- approval of work
14		4702-00-101-1-10-423 Tribal Sub-Plan	13.90	13.90	100	Non-approval of work
15		4702-00-101-1-12-422 Special Component Plan	19.71	19.71	100	Non-approval of work
16		4702-00-101-1-12-423 Tribal Sub-Plan	7.99	7.99	100	Non approval of work
17	22-Health and Family Welfare	2210-03-800-0-19-422 Special Component Plan	49.70	38.83	78	No reasons stated
18		2210-03-800-0-19-423 Tribal Sub Plan	19.09	16.10	84	No reasons stated
19		2210-80-800-0-17-422 Special Component Plan	15.76	12.90	82	Non-issuance of GOs for release of funds
20		4210-01-110-1-19-436 NABARD Works	100.33	80.33	80	Delay in finalization of Tenders
21	27 - Law	2014-00-105-0-15-101 GIA Salaries	11.59	11.59	100	Owing to non-arrival of decision for exemption of reservation to post under 19 private law colleges
Total			643.42	571.20		

Appendix 2.15(a)
Rush of Expenditure – Grant No. 17
(Ref : Para.2.8.1.8 Page 105)

(₹ in crore)

Sl. No.	Head of Account and Nomenclature	Total expr. during the Year	Expr. during the last quarter		Expenditure during March	
			Amount	%	Amount	%
1	2202-01-053-0-01 132 -Capital expenses	5.28	5.28	100	4.02	76
	200- Maintenance	13.41	13.19	98	8.14	61
2	2202-01-101-0-10 059 –Other Expenses	0.97	0.56	58	0.56	58
3	2202-02-053-0-01 059 –Other Expenses	1.17	0.88	75	0.88	75
4	2202-02-105-0-01 059 –Other Expenses	2.51	1.68	67	1.24	49
5	2202-02-107-5-00 059 –Other Expenses	3.79	2.73	72	1.67	44
6	2202-02-108-0-01 221 –Materials and supplies	11.89	8.49	71	7.70	65
7	2202-02-109-0-06 125 –Modernization	3.46	3.46	100	2.75	79
8	2202-02-109-0-13 059 –Other Expenses	8.97	6.08	68	3.52	39
9	2202-02-109-0-21 059 –Other Expenses	273.01	169.58	62	90.38	33
	133- SDP	1.35	0.90	67	0.45	33
	186 - HKRDP	0.90	0.60	67	0.30	33
10	2202-03-103-2-01 051 –General Expenses	92.01	50.25	55	36.04	39
	059-Other expenses	4.59	3.19	69	2.25	49
11	2202-03-103-2-04 059 –Other Expenses	5.44	4.98	92	4.69	86
12	2202-03-103-2-09 059 –Other Expenses	1.62	1.15	71	1.15	71
13	2202-03-103-2-11 059 –Other Expenses	1.00	1.00	100	1.00	100
14	2202-03-112-0-00 059 –Other Expenses	2.94	2.25	77	1.39	47
15	2202-03-800-5-00 132 Capital Expenses	5.82	4.10	70	2.60	45
16	4202-01-202-1-05 133 –SDP	7.82	7.82	100	6.01	77
	136 – Preliminary Expenses	2.67	2.67	100	2.05	77
	186 - HKRDP	9.61	9.61	100	6.39	66
Total.		460.23	300.45		185.18	

Appendix – 2.15(b)
Rush of Expenditure -- Grant No. 21
(Ref : Para. 2.8.2.7 Page 110)

(₹ in crore)

Sl. No.	Head of Account and Nomenclature	Total expr. during the year	Expr. during the last quarter		Expenditure during March	
			Amount	%	Amount	%
1	2700-10-101-0-01-200 KBJNL - Maintenance	81.35	31.23	38	27.82	34
2	2701-80-005-8-02-132 Irrigation Works – Capital expenses	2.45	1.50	61	1.01	41
3	2702-01-101-0-02-200 Surface Water- Maintenance	48.70	19.74	41	13.90	29
4	2705-02-102-0-01-436 CADA – NABARD works	85.77	30.69	36	25.36	30
5	4701-73-800-0-01-139 UKP – Major Works	894.26	327.59	37	327.59	37
6	4701-74-800-0-01-139 KNNL – Major Works	620.08	310.04	50	310.04	50
7	4701-80-190-4-00-132 KNNL – Capital Expenses	1,250.33	507.55	41	479.99	38
8	4702-00-101-3-01-139 CE, MI, Bengaluru – Major Works	89.96	33.76	38	30.14	34
9	4702-00-101-3-01-436 CE, MI, Bengaluru – NABARD Works	16.84	6.74	40	6.08	36
10	4702-00-101-05-01-139 Major Works	101.02	55.94	55	35.71	35
11	4702-00-101-5-01-436 NABARD Works	50.21	25.77	51	21.77	43
12	4702-00-800-1-00-132 Capital Expenses	54.63	23.77	44	20.65	38
13	4702-00-800-8-00-133 Special Development Plan	45.13	19.40	43	16.40	36
	Total.	3,340.73	1,393.72		1,316.46	

Appendix 2.16

List of DSWOs/DTWOs/Implementing Agencies (Ref : Para. 2.9.1 Page 111)

Sl No.	Name of the DDO
1	DSWO, Kodagu
2	PC, ITDP, Kodagu
3	DSWO, Dakshina Kannada
4	PC, ITDP, Dakshina Kannada
5	DSWO, Chikkamagaluru
6	PC, ITDP, Chikkamagaluru
7	DSWO , Ramanagara
8	DSWO, Tumakuru
9	DTWO, Tumakuru
10	DSWO, Chitradurga
11	DTWO, Chitradurga
12	DSWO, Dharwad
13	DSWO, Belagavi
14	DTWO, Belagavi
15	Dr.B.R. Ambedkar Development Corporation
16	Ambedkar Research Institute
17	Karnataka Tanda Development Corporation.
18	Dr. Babu JagaJeevan Ram Leather Development Corporation.
19	Karnataka State Commission for Safai Karmachari
20	Pre examination Training Centre
21	Tribal Research Institute, Mysuru
22	Karnataka Mahrishi Valmiki ST Development Corporation
23	Karnataka Residential Education Institute Society (KRIES)
24	Karnataka Rural Infrastructure Development Limited (KRIDL)
25	Karnataka State Finance Corporation (KSFC)
26	Rajiv Gandhi Rural Housing Corporation Limited

Appendix 2.17
Details of balances in Bank Accounts
(Para 2.9.1.2 Page 113)

(₹ in crore)

Sl No.	Name of the DDO	Balance as on 31.03.2013		Balance as on 31.03.2014		Balance as on 31.03.2015	
		SB	FD	SB	FD	SB	FD
1	DSWO, Kodagu	12.59	0	10.50	0	9.43	0
2	PC, ITDP, Kodagu	3.73	0	4.06	0	3.27	0
3	DSWO, Dakshina Kannada	17.31	0	12.63	0	12.25	0
4	PC, ITDP, Dakshina Kannada	2.69		10.51	0	15.19	0
5	DSWO, Chikkamagaluru	22.12	0	15.70	0	16.81	0
6	PC, ITDP, Chikkamagaluru	2.55	0	2.69	0	2.12	0
7	DSWO , Ramanagara	15.60	0	12.81	0	19.29	0
8	DSWO, Tumakuru	44.75	0	43.52	0	36.53	0
9	DTWO, Tumakuru	17.07	0	22.09	0	18.55	0
10	DSWO, Chitradurga	35.51	0	45.79	0	42.07	0
11	DTWO, Chitradurga	11.76	0	9.83	0	9.20	0
12	DSWO, Dharwad	20.56	0	22.83	0	20.53	0
13	DSWO, Belagavi	48.10	0	41.85	0	31.77	0
14	DTWO, Belagavi	13.85	0	17.43	0	13.64	0
15	Dr.B R Ambedkar Development Corporation	223.96	230.47	255.56	327.26	472.11	577.02
16	Amdedkar Research Institute	97.04	0	174.37	0	414.52	0
17	Karnataka Tanda Development Corporation.	17.40	0	26.29	5.05	19.57	53.75
18	Dr.Babu Jaga Jeevan Ram Leather Development Corporation.	16.78	8.84	4.40	32.60	17.72	41.70
19	Karnataka State Commission for Safai Karmachari	0.39	0	0.14	0	0.27	0
20	Pre examination Training Centre	1.45	0	0.81	0	5.30	0
21	Tribal Research Institute, Mysore	2.69	0	7.60	0	15.50	0
22	Karnataka Mahrishi Valmiki ST Development Corporation	11.25	117.40	5.35	127.68	11.49	166.80
23	Karntaka Residential Education Institute Society(KREIS)	0.01	13.73	0	30.56	0.05	25.39
24	Karnataka Rural Infrastructure Development Limited (KRIDL)	3.97	0	82.95	59.87	65.18	42.10
25	Karnataka State Finance Corporation(KSFC)	11.65	0	13.07	0	7.84	0
26	Rajiv Gandhi Rural Housing Corporation Limited	30.24	0	9.54	0	1.08	0
Total		685.02	370.44	852.32	583.02	1,281.28	906.76

Appendix 2.18

Non-remittance of interest earned on bank balances

(Ref : Para. 2.9.1.3 Page 113)

(₹ in crore)

SI No	Name of the DSWO/DTWO/Implementing Agency	Amount
1	DSWO, Dakshina Kannada	0.20
2	PC, ITDP, Dakshina Kannada	0.79
3	DSWO, Chikkamagaluru	1.86
4	DSWO, Ramanagara	1.20
5	DSWO, Tumakuru	1.25
6	DTWO, Tumakuru	0.43
7	DTWO, Chitradurga	0.78
8	DSWO, Dharwad	0.55
9	Dr.BR Ambedkar Development Corporaation	32.82
10	Karnataka Tanda Development Corporation.	4.03
11	Dr.Babu JagaJeevan Ram Leather Development Corporation.	4.68
12	Karnataka State Commission for Safai Karmachari	0.01
13	Tribal Research Institute, Mysore	0.57
14	Karnataka Mahrishi Valmiki ST Development Corporation	73.25
15	Karnataka Residential Education Institute Society (KREIS)	113.04
16	Karnataka Rural Infrastructure Development Limited (KRIDL)	28.55
17	Rajiv Gandhi Rural Housing Corporation Limited	2.43
Total		266.44

Appendix 2.19

Balance un-utilized in in-operative/closed Schemes as on 31.3.2015

(Ref : Para. 2.9.1.4 Page 113)

(₹ in crore)

SI No	Name of the DDO	Amount
1	DSWO, Kodagu	0.56
2	DSWO, Tumakuru	1.49
3	DSWO, Chitradurga	0.61
4	DTWO, Chitradurga	1.43
5	DTWO, Tumakuru	0.51
6	ITDP, Kodagu	0.10
7	ITDP, Dakshina Kannada	0.10
8	DSWO, Dharwad	1.43
9	DTWO, Belagavi	0.71
10	DSWO, Belagavi	1.34
	Total	8.28

Appendix 2.20
Maintenance of Multiple Bank Accounts
(Ref : Para. 2.9.1.6 Page 114)

Sl No	Name of the DDO	Name of the Bank	Type of Account	Account No
1	DSWO,	State Bank of Mysore- (Joint A/c with DC)	Savings Bank	64089371125
2	Tumakuru	State Bank of Mysore- (Joint A/c with CEO, ZP)	Savings Ban	64089372651
3		State Bank of Mysore- (Joint A/c with CEO, ZP)	Savings Bank	54040235886
4		Allahabad Bank (Individual A/c - DC)	Savings Bank	20568925409
5		DTWO,	State Bank of Mysore (Joint A/c with CEO, ZP)	Savings Bank
6	Chitradurga	Kotak Mahindra (Joint A/c with CEO, ZP)	Savings Bank	103010086586
7		State Bank of Mysore (Joint A/c with DC)	Savings Bank	64057337704
8		Kotak Mahindra (Joint A/c with DC)	Savings Bank	103010085156
9		Pragathi Krishna Gramina Bank (Individual A/c with DC)	Savings Bank	10868100001410
10		DCC Bank (Individual A/c - DC)	Current	199000174198/1
11	DTWO,	Andhra Bank (Individual A/c – DC)	Savings Bank	156110100013320
12	Tumakuru	State Bank Of Mysore (Individual A/c – DC)	Savings Bank	64098203863
13		State Bank of Travancore (Individual A/c – DC)	Savings Bank	67158089131
14		Allahabad Bank (Individual A/c – DC)	Savings Bank	50039128312
15		State Bank of Mysore (Joint A/c with CEO, ZP)	Savings Bank	64058791088
16	DSWO,	Corporation Bank (Joint A/c with DC and DSWO)	Savings Bank	209000101028082
17	Belagavi	State Bank of Mysore (Joint A/c with CEO, ZP)	Savings Bank	64058791088
18		State Bank of Mysore (Joint A/c with DC)	Savings Bank	64089370303

Appendix 2.21
Excess Payment of Family Pension
(Ref : Para. 2.10 Page 115)

(Amount in ₹)

SL No	Treasury	Number of cases	Amount	Period
1	Bagalkot	7	4,56,578	09-2011 to 03-2014
2	Bengaluru (Rural)	5	1,60,874	02-2013 to 03-2014
3	Bengaluru (Urban)	2	82,426	11-2013 to 08-2014
4	Belagavi	10	12,95,171	07-2007 to 03-2014
5	Ballari	5	5,00,291	12-2011 to 09-2014
6	Bidar	5	2,12,768	02-2012 to 09-2014
7	Vijayapura	8	11,49,443	11-2010 to 06-2014
8	Chamarajanagar	5	5,45,038	03-2011 to 09-2014
9	Chickballapura	3	44,229	06-2013 to 03-2014
10	Chikkmagaluru	4	1,45,718	04-2013 to 10-2014
11	Chitradurga	7	6,13,665	09-2009 to 03-2014
12	Dakshina Kannada	12	5,98,711	04-2013 to 10-2014
13	Davangere	4	83,892	01-2014 to 03-2014
14	Dharwad	3	1,19,462	11-2013 to 10-2014
15	Gadag	5	1,87,734	08-2013 to 06-2014
16	Kalaburgi	8	2,24,354	04-2013 to 02-2014
17	Hassan	6	2,58,975	04-2013 to 11-2014
18	Haveri	6	6,16,255	07-2008 to 05-2014
19	Hubballi	2	1,59,323	08-2013 to 08-2014
20	Karwar	10	4,18,501	04-2013 to 10-2014
21	Kolar	10	9,78,241	02-2008 to 01-2014
22	Koppal	5	1,58,144	01-2013 to 08-2014
23	Madikeri	3	1,08,164	10-2010 to 03-2014
24	Mandya	7	3,33,043	08-2011 to 04-2014
25	Mysuru	5	9,17,627	12-2009 to 06-2014
26	Pension Payment Treasury, Bengaluru	3	3,26,518	09-2013 to 07-2014
27	Raichur	7	6,56,859	05-2011 to 07-2014
28	Ramnagara	6	3,12,893	03-2011 to 08-2014
29	Shivamogga	4	56,670	10-2013 to 03-2014
30	Tumakuru	9	19,04,675	03-2008 to 09-2014
31	Udupi	5	2,30,505	08-2013 to 06-2014
32	Yadgir	6	3,56,185	06-2010 to 08-2014
	Total	187	1,42,12,932	

Appendix 2.22

Repeated Excess Payment of Family Pension

(Ref : Para. 2.10 Page 115)

(Amount in ₹)

SL No	Treasury	CEP during 2013-14		Overall Excess Payment (including cases which appeared in earlier Audit Reports)		
		Number of cases	Amount	Amount	Total Amount	Period
1	Bengaluru Rural	3	2,16,468	1,07,911	3,24,379	09-2010 to 03-2014
2	Belagavi	3	3,13,563	1,53,064	4,66,627	12-2007 to 03-2014
3	Ballari	4	3,89,441	3,74,420	7,63,861	01-2011 to 11-2014
4	Bidar	2	66,912	53,122	1,20,034	02-2012 to 08-2014
5	Vijayapura	2	5,60,004	75,952	6,35,956	04-2006 to 06-2014
6	Chamarajanagar	4	2,22,844	34,356	2,57,200	04-2012 to 09-2014
7	Chickmagaluru	1	58,318	77,207	1,35,525	06-2012 to 11-2014
8	Chitradurga	9	3,60,123	3,07,894	6,68,017	06-2011 to 03-2014
9	Davangere	15	7,47,747	6,43,587	13,91,334	08-2009 to 03-2014
10	Kalaburgi	12	5,20,626	12,65,149	17,85,775	04-2006 to 02-2014
11	Karwar	3	1,44,332	1,35,757	2,80,089	04-2012 to 10-2014
12	Kolar	9	5,14,269	9,77,990	14,92,259	10-2006 to 02-2014
13	Koppal	5	1,79,991	52,730	2,32,721	02-2012 to 07-2014
14	Madikeri	3	2,27,944	43,269	2,71,213	10-2010 to 12-2014
15	Mysuru	3	2,41,578	4,28,735	6,70,313	05-2009 to 06-2014
16	Pension Payment Treasury, Bengaluru	9	3,60,600	9,33,850	12,94,450	10-2006 to 08-2014
17	Raichur	4	9,71,846	3,00,741	12,72,587	04-2009 to 07-2014
18	Ramanagaram	1	12,928	25,273	38,201	04-2013 to 08-2014
19	Shivamogga	3	67,777	2,36,938	3,04,715	07-2009 to 03-2014
20	Yadgir	11	4,30,474	15,35,566	19,66,040	11-2005 to 07-2014
	Total	106	66,07,785	77,63,511	1,43,71,296	

Appendix 3.1

Major Head and department-wise details of outstanding UCs separately for each year
(Reference: Paragraph 3.1; Page 119)

(₹ in crore)

Sl. No.	Head of Account	Nomenclature	Year	Number of UCs	Amount
1	2204	Sports and Youth Services	1989-90	12	0.06
			1990-91	1	0.01
			1998-99	2	0.95
				15	1.02
2	2210	Medical and Public Health	2013-14	27	77.21
			2014-15	81	483.11
				108	560.32
3	2217	Urban Development	2014-15	5	116.31
				5	116.31
4	2220	Information and Publicity	2007-08	3	0.30
			2008-09	1	0.05
			2010-11	6	1.98
			2011-12	5	2.18
			2012-13	5	2.58
			2013-14	6	3.35
				26	10.44
5	2225	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	2012-13	5	23.50
				5	23.50
6	2245	Relief on account of Natural Calamities	2001-02	3	1.41
				3	1.41
7	2851	Village and Small Industries	2006-07	1	0.19
				1	0.19
8	3451	Secretariat-Economic Services	2012-13	1	5.00
			2013-14	3	6.25
				4	11.25
9	3475	Other General Economic Services	1997-98	1	9.79
			1998-99	2	3.71
			2001-02	5	1.20
			2002-03	7	1.63
Total				182	740.77

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

Appendix 3.2

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

(Reference: Paragraph 3.2; Page 120)

Sl. No.	Department	Number of Institutions	Years for which information not received
1	Education	382	1994-95 to 2014-15
2	Medical Education	19	2012-13 to 2014-15
3	Forest, Environment and Ecology	39	2007-08 to 2014-15
4	Commerce and Industries	13	2000-01 to 2014-15
5	Health & Family Welfare	2	2013-14 to 2014-15
6	Water Resources	6	2000-01 to 2014-15
7	Co-operation	5	1980-81 to 2014-15
8	Information, Tourism and Youth Services	4	1999-00 to 2014-15
9	Planning, Statistics, Science and Technology	2	2000-01 to 2014-15
10	Social Welfare	4	2003-04 to 2014-15
11	Labour	1	2013-14 to 2014-15
12	Minority Welfare	2	2010-11 to 2014-15
13	Animal Husbandry and Veterinary Services and Fisheries	3	2003-04 to 2014-15
14	Department of Parliamentary Affairs & Legislation	1	2014-15
15	Information Technology	29	2007-08 to 2014-15
16	Endowments	3	2012-13 to 2014-15

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

Appendix 3.3

**Status of submission of accounts of Autonomous Bodies
and placement of Audit reports before the State Legislature**
(Reference: Paragraph 3.3: Page 120)

Sl. No.	Name of the Autonomous Body	Section under which audited	Period of Entrustment	Year upto which accounts rendered	Year upto which audit report issued	Placement of audit reports before the Legislature
1	Karnataka State Khadi and Village Industries Board, Bengaluru	19(3)	2012-13 to 2016-17	2013-14	2013-14	2011-12 14-02-13
2	Karnataka Industrial Areas Development Board, Bengaluru	19(3)	2014-15 to 2018-19	2013-14	2013-14	2011-12 23-07-2013
3	Karnataka Slum Development Board, Bengaluru	19(3)	2012-13 to 2016-17	2013-14	2013-14	2012-13 Dt.26.07.2014
4	Bangalore Water Supply and Sewerage Board, Bengaluru	19(3)	2012-13 to 2016-17	2013-14	2012-13	2012-13 Dt.10.12.2014
5	Karnataka Housing Board, Bengaluru	19(3)	2011-12 to 2015-16	2013-14	2013-14	2012-13 Dt.27.03.2015
6	Karnataka State Legal Services Authority, Bengaluru and 30 District Legal Services Authorities	19(2)	As per Act	2013-14	2013-14	2010-11 Dt 25-11-2013
7	Karnataka Bio-Diversity Board, Bengaluru	20(1)	2014-15 to 2018-19	2013-14	2013-14	2011-12 Dt 23-07-2013
8	Karnataka Urban Water Supply and Drainage Board, Bengaluru	19(3)	2010-11 to 2014-15	2013-14	2013-14	2012-13 Dt.09.12.2014
9	Bangalore Development Authority, Bengaluru	19(3)	2010-11 to 2014-15	2013-14	2012-13	2010-11 25-07-2012
10	Karnataka State Human Rights Commission, Bengaluru	19(2)	As per Act	2013-14	2013-14	2012-13 Dt 09.12.2014
11	Karnataka Building and Other Construction Workers Welfare Board, Bengaluru	19(2)	As per Act	2012-13	2012-13	Not placed

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

Appendix 3.4

**Position of arrears in finalization of proforma accounts by the departmentally managed
Commercial and Quasi-commercial Undertakings**
(Reference: Paragraph 3.4: Page 120)

(₹ in crore)

Sl. No.	Undertaking	Accounts Finalized upto	Investment as per the last accounts finalized	Remarks
1	Chamarajendra Technical Institute, Mysuru	1984-85	-	Proforma accounts due from 1985-86
2	Government Saw Mills, Joida	1968-69	-	Proforma accounts due from 1969-70. Undertaking closed w.e.f.27-4-1971
3	Dasara Exhibition Committee, Mysuru	1980-81	-	Proforma accounts due from 1981-82 to 1995-96
4	Bangalore Dairy, Bengaluru	1973-74	-	Proforma accounts for the period from 1.4.75 to 30.11.75 were furnished. The undertaking was transferred to Karnataka Dairy Development Corporation with effect from 1 December 1975.
5	Government Milk Supply Scheme, Hubballi-Dharwad	1980-81	-	Proforma accounts due from 1981-82 to 1984-85(31.10.1985). Transferred to Karnataka Dairy Development Corporation (KDDC).
6	Government Milk Supply Scheme, Mysuru	1968-69	-	Proforma accounts due from 1969-70 to 30.11.1975. Transferred to KDDC w.e.f.01.12.1975
7	Government Milk Supply Scheme, Belagavi	1976-77	-	Proforma accounts due from 1977-78 to 1984-85. Transferred to KDDC w.e.f.31.01.1985
8	Government Milk Supply Scheme, Kalaburagi	1982-83	-	Proforma accounts due from 1983-84 to 1984-85 (upto 31.01.1985). Transferred to KDDC
9	Government Milk Supply Scheme, Bhadravathi	1982-83	-	Proforma accounts due from 1983-84 to 1984-85 (upto 14.02.1985). Transferred to KDDC
10	Government Milk Supply Scheme. Mangaluru	1982-83	-	Transferred to KDDC
11	Government Milk Supply Scheme Kudige	1972-73	-	Proforma accounts due from 1973-74 to 1974-75 (upto 30.11.1975). Transferred to KDDC
12	Vaccine Institute, Belagavi	1992-93	-	Proforma accounts due from 1993-94
13	Government Silk Filature, Kollegal	2012-13	2.08	Proforma accounts due from 2013-14
14	Government Silk Filature, Mamballi	2013-14	2.59	
15	Government Silk Twisting and Weaving Factory, Mudigundam	2012-13	1.63	Proforma accounts due from 2013-14
16	Government Silk Filature, Chamarajanagar	2013-14	2.17	
17	Government Silk Filature, Santhamarahalli	2013-14	1.93	
18	Government Central Workshop, Madikeri	2008-09	0.07	Proforma accounts due from 2009-10
19	Karnataka Government Insurance Department, Bengaluru	--	No capital account	

Source: Finance Accounts

Appendix 3.5

Department-wise/duration-wise breakup of the cases of theft and mis-appropriation

(Reference: Paragraph, 3.5 Page 121)

(₹ in lakh)

Department	< 5 years		<10 years		<15 YEARS		< 20 years		<25 years		>25 years		Total	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
Animal Husbandry and Veterinary Services	-	-	-	-	-	-	-	-	1	1.10	-	-	1	1.10
Education	-	-	-	-	1	1.25	1	0.90	2	1.98	2	0.40	6	4.53
Forest, Environment and Ecology	2	138.29	-	-	-	-	-	-	-	-	-	-	2	138.29
Health and Family Welfare	-	-	-	-	-	-	-	-	-	-	10	1.60	10	1.60
Home	1	79.04	-	-	-	-	-	-	-	-	1	0.64	2	79.68
Labour	-	-	-	-	1	3.10	-	-	-	-	1	0.89	2	3.99
Law and Parliamentary Affairs	-	-	4	2.41	2	1.07	-	-	-	-	-	-	6	3.48
Public Works	2	1,180.18	-	-	2	14.29	-	-	-	-	-	-	4	1,194.47
Social Welfare	1	9.48	-	-	-	-	-	-	-	-	1	2.69	2	12.17
Water Resources	2	52.34	3	2.04	1	19.36	1	0.14	-	-	-	-	7	73.88
Total	8	1,459.33	7	4.45	7	39.07	2	1.04	3	3.08	15	6.22	42	1,513.19

Source: Information compiled by Offices of Pr.AG (G&SSA) and AG (E&RSA)

Appendix 3.6

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

(Reference: Paragraph 3.5: Page 121)

(₹ in lakh)

Department	Theft		Misappropriation/Loss of Government Money		Total	
	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
Animal Husbandry and Veterinary Services	-	-	1	1.10	1	1.10
Education	1	0.90	5	3.63	6	4.53
Forest, Environment and Ecology	-	-	2	138.29	2	138.29
Health and Family Welfare	2	0.02	8	1.58	10	1.60
Home	-	-	2	79.68	2	79.68
Labour	1	3.10	1	0.89	2	3.99
Law and Parliamentary Affairs	5	1.44	1	2.04	6	3.48
Public Works	-	-	4	1,194.47	4	1,194.47
Social Welfare	-	-	2	12.17	2	12.17
Water Resources	2	0.56	5	73.32	7	73.88
Total	11	6.02	31	1,507.17	42	1,513.19

Source: Information compiled by Offices of Pr.AG (G&SSA) and AG (E&RSA)

Appendix 3.7

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

(Reference: Paragraph 3.6: Page 121)

Sl. No.	Department	Officer responsible for furnishing accounts	Period for which accounts Are due
Annual Accounts			
1	Agriculture	Director of Agriculture	2007-08 to 2009-10, 2011-12, 2012-13 & 2014-15
2	Printing and Stationery	Director of Printing and Stationery	2014-15
3	Commerce and Industries	Director of Commerce and Industries	2013-14 & 2014-15
4	Information and Publicity	Director of Information and Publicity	2013-14 & 2014-15
5	Animal Husbandry and Veterinary Services	Commissioner of Animal Husbandry and Veterinary Services	2007-08 to 2014-15
6	Stamps and Registration	Inspector General of Registration and Commissioner of Stamps	2001-02 to 2012-13
7	Home	1. Director General & Inspector of Police	2014-15
8		2. Inspector General of Prisons	2011-12 to 2014-15
9	Health and Family Welfare	Director, Health and Family Welfare Services	2008-09 to 2014-15
10		Karnataka State Drugs Logistics and Warehousing Society (Govt. Medical Stores)	2009-10 to 2012-13 & 2014-15
11		Indian System of Medicine and Homeopathy (AYUSH)	2011-12 to 2014-15
12		Director, Medical Education	2008-09 to 2014-15
Half-Yearly Accounts			
1	Public Works	EE, PWD, Chitradurga	March 2014 to March 2015
2		EE, PWD, Davanagere	March 2014 to March 2015
3		EE, PWD Ramanagara	March 2013 to March 2015
4		EE, PWD, Hassan	March 2014 to March 2015
5		EE, PWD, Udupi	March 2013 to March 2015
6		EE, PWD, Madikeri	Sept 2014 to March 2015
7		EE, PWD, Mangaluru	March 2014 to March 2015
8		EE, PWD, Kolar	Sept 2014 to March 2015
9		EE, PWD, Chickballapura	March 2014 to March 2015
10		EE, PWD, Mysuru	Sept 2013 to March 2015
11		EE, PWD, Chamarajanagar	Sept 2013 to March 2015
12		EE, PWD, Mandya	Sept 2013 to March 2015
13		EE, PWD, Hunsur	March 2014 to March 2015
14		EE, PWD, Chikodi	March 2014 to March 2015
15		EE, PWD, Dharwad	March 2014 to March 2015
16		EE, PWD, Gadag	March 2014 to March 2015
17		EE, PWD, Ballari	March 2014 to March 2015
18		EE, PWD, Vijayapura	March 2014 to March 2015
19		EE, PWD, Belagavi	March 2014 to March 2015
20		EE, PWD, Haveri	March 2014 to March 2015
21		EE, PWD, Port Karwar	March 2014 to March 2015
22		EE, PWD, Karwar	March 2014 to March 2015
23		EE, PWD, Bidar	March 2014 to March 2015
24		EE, PWD, Yadgir	March 2014 to March 2015
25		EE, PWD, Bagalkot	March 2014 to March 2015
26		EE, PWD, QC, Dharwad	March 2014 to March 2015
27		EE, PWD, QC, Kalaburgi	March 2014 to March 2015

Sl. No.	Department	Officer responsible for furnishing accounts	Period for which accounts Are due
28		EE, PWD, KSHIP, Belagavi	March 2014 to March 2015
29		EE, PWD, KSHIP, Raichur	March 2014 to March 2015
30		EE, NH Special Dn., Bengaluru	Sept 2014 to March 2015
31	Minor Irrigation	EE, QC Dvn. Bengaluru	March 2014 to March 2015
32		EE, MI Dvn. Shivamogga	March 2014 to March 2015
33		EE, MI Dvn, Chitradurga	March 2013 to March 2015
34		EE, MI Dvn, Bengaluru	Sept 2013 to March 2015
35		EE, MI Dvn, Kolar	Sept 2013 to March 2015
36		EE, MI Dvn, Tumakuru	Sept 2014 to March 2015
37		EE, MI Dvn. Sirsi	March 2014 to March 2015
38		EE, MI Dvn. Belagavi	March 2014 to March 2015
39		EE, MI Dvn. QC, Kalaburgi	March 2014 to March 2015
40		EE, MI Dvn. QC, Dharwad	March 2014 to March 2015
41	Major Irrigation	EE, W&M, Bheemarayanagudi	March 2014 to March 2015
42		EE, W&M, Hunsagi	March 2014 to March 2015
43		EE, QC ICZ, Munirabad	March 2014 to March 2015
44		EE, No.6 Canal Dvn., Ballari	March 2014 to March 2015
45		EE, QC IPCZ, Kalaburgi	March 2014 to March 2015
46		EE No.2 Canal Dvn., Oddarahatti	March 2014 to March 2015
47		EE NO.1 KPC Dvn., Munirabad	March 2014 to March 2015
48		EE, No.2 KPC Dvn., Bhalki	March 2014 to March 2015
49		EE, No.3 Canal Dvn., Sindhanoor	March 2014 to March 2015
50		EE, No.4 Canal Dvn., Sirwar	March 2014 to March 2015
51		EE No. 5 Canal Dvn., Yarmarus	March 2014 to March 2015
52		EE No.1 Singatallur US Mundargi	March 2014 to March 2015
53		EE No.2 Singatallur US Hoovinahadagali	March 2014 to March 2015
54	Forest Department	DCF(T), Dharwad	March 2014 to March 2015
55		DCF(T), Gadag	March 2014 to March 2015
56		DCF(T), Haveri	March 2014 to March 2015
57		DCF(T), Vijayapura	March 2014 to March 2015
58		DCF(T), Bagalkot	March 2014 to March 2015
59		DCF(T), Yadgir	March 2014 to March 2015
60		DCF(T), Sirsi	March 2014 to March 2015
61		DCF(T), Yellapur	March 2014 to March 2015
62		DCF(T), Haliyal	March 2014 to March 2015
63		DCF(T), Ballari	March 2014 to March 2015
64		DCF(T), Koppal	March 2014 to March 2015
65		DCF(T), Kalaburgi	March 2014 to March 2015
66		DCF(T), Raichur	March 2014 to March 2015
67		DCF(T), Belagavi	March 2014 to March 2015
68		DCF(T), Gokak	March 2014 to March 2015
69		DCF(T), Honnavar	March 2014 to March 2015
70		DCF(T), Karwar	March 2014 to March 2015
71		DCF, WL Dvn. Dandeli	March 2014 to March 2015
72		ACF, FGTC, Bidar	March 2014 to March 2015
73		ACF, FGTC, Thattihalla	March 2014 to March 2015
74		ACF, WLDvn. Ranebennur	March 2014 to March 2015
75		CF, Research, Dharwad	March 2014 to March 2015
76		CF, Research, Ballari	March 2014 to March 2015
77		DCF, Training, Gungaragatti	March 2014 to March 2015
78		ACF, Karadidhama Dvn. Kamalapura	March 2014 to March 2015
79		DCF, FMS, Kalaburgi	March 2014 to March 2015
80		DCF, FMS, Belagavi	March 2014 to March 2015
81		DCF, FMS, Ballari	March 2014 to March 2015
82		DCF, FMS, Sirsi	March 2014 to March 2015

Sl. No.	Department	Officer responsible for furnishing accounts	Period for which accounts Are due
83		DCF,(T), Bidar	March 2014 to March 2015
84	National Highways Department	EE, NH Dvn. Karwar	March 2014 to March 2015
85		EE, NH Dvn. Vijayapura	March 2014 to March 2015
86		EE, NH Dvn. Hubballi	March 2014 to March 2015

Source: Information compiled by Offices of Pr.AG (G&SSA) and AG (E&RSA)

Appendix 3.8

**Balances remaining (Adverse) under
Operative/in-operative PD accounts**
(Reference: Paragraph 3.8.2.: Page 124)

(Amount in ₹)

Sl. No.	Administrator/Nomenclature	Balance as per The books of PAG(A&E)	Remarks
Inoperative PD Accounts			
1	Deposit of Private Estate under commercial organization	75.00	Prior to 2000
2	Chief Ministers Drought Relief Fund	82,45,390.20	Prior to 2000
3	Joint Labour Commissioner, Mysuru	26,059.44	Prior to 2009
4	Block Development Officer	7,07,74,402.15	In-operative
5	P.D.Account of Municipal Commissioner, Tumakuru	23,72,940.16	In-operative
6	Maharaja College of Education (Principal, Maharaja College of Education)	570.00	In-operative since 2008-09
7	Village Land under attachment	2,51,457.05	In-operative since 1994-95
8	Asha Kiran	26,350.00	In-operative since 1994-95
9	Gram Panchayat	34,00,890.55	In-operative since 1994-95
10	Deposits of District Consumer Forum	1,24,360.00	
11	SKC Production Board	1,91,908.00	
12	No Description	5,930.00	
Total		8,54,20,332.55	
Operative PD Accounts			
	Receipt Awaiting Transfer (Gazetted Sub-Treasury Officers)	11,90,72,38,489.00	2004-05 onwards
1	P.D.Account of Industrial Training Institute	42,32,568.21	
2	P.D. Account of Labour Officer	4,82,08,355.52	Prior to 2009
3	Harijan Development Welfare Fund	5,18,350.71	Debit for Rs.9,454 received in 5/2014 accounts
4	Sugar Surcharge	2,05,64,790.45	
Total		11,98,07,62,553.80	

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

Glossary

Basis of calculation

Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth Rate
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development expenditure	Social services + economic services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth rate – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan Grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt.

Abbreviations

Sl. No.	Abbreviation	Full Form
1.	AC Bill	Abstract Contingent Bill
2.	ALM	Asset Liability Monitoring
3.	ATR	Action Taken Report
4.	BCR	Balance from Current Revenue
5.	BEML	Bharat Earth Movers Limited
6.	BIAL	Bangalore International Airport Limited (Now Kempegowda International Airport Limited)
7.	BIFR	Board for Industrial & Financial Reconstruction
8.	BMRCL	Bangalore Metro Rail Corporation Limited
9.	BPL	Below Poverty Line
10.	C&AG	Comptroller and Auditor General
11.	CAGR	Compounded Annual Growth Rate
12.	CMRRD	Chief Ministers Rural Road Development Fund
13.	CRA	Central Record keeping Agency
14.	CSF	Consolidated Sinking Fund
15.	CST	Central Sales Tax
16.	DC	Deputy Commissioner
17.	DDOs	Drawing and Disbursing Officers
18.	DDR	Debt, Deposit and Remittances
19.	DE	Development Expenditure
20.	DPC	Duties, Power and Conditions
21.	EAP	Externally Assisted Project
22.	EFC	Eleventh Finance Commission
23.	ERC	Expenditure Reforms Commission
24.	ESCOMs	Electricity Supply Companies
25.	FD	Finance Department
26.	FMRC	Fiscal Management Review Committee
27.	FPI	Fiscal Policy Institute
28.	FRA	Fiscal Responsibility Act
29.	F&A	Finance and Accounts
30.	GESCOM	Gulbarga Electricity Supply Company
31.	GDP	Gross Domestic Product
32.	GIC	General Insurance Corporation
33.	GOI	Government of India
34.	GOK	Government of Karnataka
35.	GSDP	Gross State Domestic Product
36.	HAL	Hindustan Aeronautics Limited
37.	HLMC	High Level Monitoring Committee
38.	HOA	Head of Account
39.	HRMS	Human Resources Management System
40.	HUDCO	Housing and Urban Development Corporation Limited
41.	IAY	Indira Aawas Yojana
42.	IDD	Infrastructure Development Department
43.	IGAS	Indian Government Accounting Standard
44.	IIF	Infrastructure Initiative Fund
45.	IFA	Internal Financial Advisor
46.	IMFL	Indian Made Foreign Liquor
47.	KBJNL	Krishna Bhagya Jala Nigam Limited
48.	KBM	Karnataka Budget Manual

Sl. No.	Abbreviation	Full Form
49.	KFC	Karnataka Financial Code
50.	KFD	Karnataka State Forest Development Fund
51.	KFRA	Karnataka Fiscal Responsibility Act
52.	KLFAFRA	Karnataka Local Fund Authorities Responsibility Act
53.	KLLAD	Karnataka Legislators Local Area Development Scheme
54.	KNNL	Karnataka Neeravari Nigama Limited
55.	KPTCL	Karnataka Power Transmission Corporation Limited
56.	KRDCL	Karnataka Road Development Corporation Limited
57.	KREDL	Karnataka Renewable Energy Development Limited
58.	KSDL	Karnataka State Development Loans
59.	KSIIDC	Karnataka Small Industries Development Corporation
60.	KSFC	Karnataka State Financial Corporation Limited
61.	KSPHC	Karnataka State Police Housing Corporation
62.	LIC	Life Insurance Corporation
63.	LMMH	List of Major and Minor Heads
64.	MPM	Mysore Paper Mills Limited
65.	MTFP	Medium Term Fiscal Plan
66.	NABARD	National Bank for Agriculture and Rural Development
67.	NCDC	National Co-operative Development Corporation
68.	NDC	Non-Payment detailed Contingent Bill
69.	NGOs	Non – Government Organizations
70.	NLNORR	Non-Loan Net Own Revenue Receipts
71.	NORR	Net Own Revenue Receipts
72.	NPS	New Pension Scheme
73.	NRHM	National Rural Health Mission
74.	NSDL	National Securities Depository Limited
75.	NSDP	Net State Domestic Product
76.	NSSF	National Small Savings Fund
77.	NTR	Non-Tax Revenue Receipts
78.	OMC	Off budget Borrowing Monitoring Committee
79.	PAC	Public Accounts Committee
80.	PAG (A&E)	Principal Accountant General (Accounts and Entitlement)
81.	PAMF	Protected Area Management Fund
82.	PAO	Pay and Accounts Office
83.	PD	Personal Deposit
84.	PDS	Public Distribution System
85.	PF	Provident Fund
86.	PFC	Power Finance Corporation
87.	PFRDA	Pension Fund Regulatory Development Authority
88.	PPP	Public Private Partnership
89.	PRAN	Permanent Retirement Account Number
90.	PRIs	Panchayat Raj Institutions
91.	PSUs	Public Sector Undertakings
92.	RBI	Reserve Bank of India
93.	RCCE	Revenue Consequences of Capital Expenditure
94.	RDPR	Rural Development and Panchayat Raj
95.	REC	Rural Electrification Corporation
96.	RFD	Result Framework Document
97.	RGRHCL	Rajiv Gandhi Rural Housing Corporation Limited
98.	RIDF	Rural Infrastructure Development Fund
99.	RR	Revenue Receipts
100.	SCP	Special Component Plan

Sl. No.	Abbreviation	Full Form
101.	SDRF	State Disaster Response Fund
102.	SEs	Supplimentary Estimates
103.	SKUP	Suvarna Karnataka Udyanavanagala Prathistana
104.	SOTR	State Own Tax Revenue
105.	SPVs	Special Purpose Vehicles
106.	SSA	Sarva Shiksha Abhiyan
107.	TE	Total Expenditure
108.	TFC	Twelfth Finance Commission
109.	TNMC	Treasury Network Management Centre
110.	TP	Taluk Panchayat
111.	TSP	Tribal Sub Plan
112.	UC	Utilization Certificate
113.	UGC	University Grants Commission
114.	UID	Unique Identification
115.	ULB	Urban Local Bodies
116.	VAT	Value Added Tax
117.	XIII FC	Thirteenth Finance Commission
118.	ZP	Zilla Panchayat