

Appendices

**APPENDIX 1.1
(REFERENCE: PAGE 1)**

STATE PROFILE				
A	General Data			
Sl. No.	Particulars			Figures
1	Area			1,91,791 Sq.km.
2	Population			
	a.	As per 2001 Census		5.29 crore
	b.	As per 2011 Census		6.11 crore
3	a.	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	*Population below poverty line (All India Average = 27.5 %)			15.82%
5	a.	Literacy (2001 Census) (All India Average = 64.8%)		56.04 %
	b.	Literacy (2011 Census) (All India Average = 74.0%)		75.6%
6	Infant mortality **(per 1000 live births) (All India Average = 47 per 1000 live births)			38
7	Life Expectancy at birth *** Male – 63.87 yrs, Female -66.91 yrs. (All India Average =63.5 years)			Male – 62.43 yrs Female – 66.44 yrs
8	¹ Gini Coefficient****			
	a.	Rural. (All India = 0.30)		
	b.	Urban. (All India = 0.37)		
9	Gross State Domestic Product (GSDP) 2011-12 at current price ²			4,34,270 crore
10	Per capita GSDP CAGR (2002-03 to 2011-12)		Karnataka	13.64%
			General Category States ³	13.09%
11	GSDP CAGR (2002-03 to 2011-2012)		Karnataka	15.59%
			General Category States	14.46%
12	Population Growth (2002-2012)		Karnataka	16.50%
			General Category States	13.90%
B	Financial Data			
Particulars		Figures (in per cent)		
CAGR		2002-03 to 2010-11		2002-03 to 2011-12
		General Category States	Karnataka	Karnataka
a.	of Revenue Receipts.	16.86	17.36	17.65
b.	of Own Tax Revenue.	16.74	17.71	18.05
c.	of Non Tax Revenue.	12.84	12.83	13.79
d.	of Total Expenditure.	14.58	15.14	15.59
e.	of Capital Expenditure.	21.25	19.77	19.20
f.	of Revenue Expenditure on Education.	15.41	14.85	14.69
g.	of Revenue Expenditure on Health.	14.00	11.99	13.40
h.	of Salary and Wages.	13.43	11.67	11.34
i.	of Pension.	16.89	10.95	13.26

Source: Financial data is based on Finance Accounts

* General data: BPL (Planning Commission & NSSO data, 61st round).

** Infant mortality rate (SRS Bulletin December 2011),

*** Life Expectancy at birth (Office of the Registrar General of India; Ministry of Home Affairs), Economic Review 2011-12, excluding Union Territories.

**** Gini Coefficient (Unofficial estimates of Planning Commission and NSSO data, 61st round 2004-05 MRP).

Note : All India average of General Category States has been calculated on the basis of figures provided by 16 General Category States (excluding Delhi, Goa and Puducherry).

¹ Gini 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 Differs with GSDP mentioned in Appendix 1.5. Source for GSDP in this Appendix is Economic survey.

³ States other than 11 States termed as Special Category States (Arunachal Pradesh, Assam, Jammu and Kashmir, Himachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand).

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

Statement number	Layout
1	Summarised Financial position of the State giving cumulative figures of assets and liabilities of the Government as at the end of 2011-12.
2	Summary of Receipts and Disbursements during the year in all the three parts of accounts of Government.
3	Summary of receipts under Consolidated Fund, grants from Government of India and Capital, Public Debt and Other receipts.
4	Summary of expenditure for the current year under various sectors of Consolidated Fund of State.
5	Details of capital expenditure major head wise incurred during and to the end of 2011-12.
6	Summary of debt position of the State including borrowing from internal debt, Government of India, other obligations and servicing of debt.
7	Summary of loans and advances given by the State Government during the year and repayments made, recoveries in arrears etc.
8	Summarized statement of Grants-in-aid given by Government both in cash and in kind and also grants released for creation of capital assets.
9	Summary of guarantees given by the government for repayment of loans etc., raised by statutory corporations, local bodies and other institutions.
10	Distribution of expenditure between charged and voted.
11	Detailed account of revenue and capital receipts by minor heads.
12	Detailed account of revenue expenditure by minor heads under non-plan, plan and centrally sponsored scheme separately.
13	Detailed accounts of capital expenditure by minor heads under non-plan, plan and centrally sponsored scheme separately during the year and total expenditure to the end of 2011-12.
14	Details of investments of the State Government in Statutory Corporations, Government companies, other joint stock companies, co-operative banks, societies etc., up to the end of 2011-12 and also giving the comparative summary of investment between the share capital and debentures.
15	Detailed account on borrowings and other liabilities showing public debt and other interest bearing obligation during and up to the end of 2011-12, maturity profile, repayment schedule and interest rate profile.
16	Detailed account of Loans and advances given by the Government of Karnataka, the amount of loan repaid during the year, the balance as on 31 st March 2012 and also loans advanced during the year for plan purpose and centrally sponsored schemes.
17	Detailed account on sources and application of funds other than on revenue account.
18	Detailed account on contingency fund and public account transactions.
19	Details of earmarked balance of reserve funds.

APPENDIX 1.3
ABSTRACT OF RECEIPTS AND DISBURSEMENTS
(REFERENCE: PARAGRAPH 1.2, PAGE 2)

(₹ in crore)

2010-11	Receipts	2011-12	2010-11	Disbursements			2011-12
				Non Plan	Plan	Total	
Part A: Abstract of Receipts and Disbursements for the year 2011-12							
Section-A: Revenue							
58,206.22	I. Revenue receipts	69,806.27**	54,033.84	I. Revenue expenditure	46,548.33	18,566.74	65,115.07 #
38,473.12	Tax revenue	46,475.96*	14,055.09	General Services	16,292.44	153.04	16,445.48
3,358.28	Non-tax revenue	4,086.86		Social Services-			
9,506.31	State's share of Union Taxes & Duties	11,075.04	10,790.32	Education, Sports, Art and Culture	9,270.99	2,969.06	12,240.05
2,256.86	Non Plan grants	2,129.42	2,359.66	Health and Family Welfare	1,754.24	1,203.96	2,958.20
2,838.81	Grants for State Plan Schemes	3,626.00	2,001.53	Water Supply, Sanitation, Housing and Urban Development	276.03	1,596.73	1,872.76
1,772.84	Grants for Central and Centrally Sponsored Schemes	2,412.99	67.56	Information and Broadcasting	38.89	24.25	63.14
			2,504.39	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	605.92	2,333.59	2,939.51
			247.15	Labour and Labour Welfare	82.26	179.03	261.29
			3,866.30	Social Welfare and Nutrition	1,850.66	2,708.47	4,559.13
			270.91	Others	232.27	45.38	277.65
			22,107.82	Total Social Services	14,111.26	11,060.47	25,171.73
				Economic Services			
			4,776.96	Agriculture and Allied Activities	2,280.53	3,220.54	5,501.07
			1,371.04	Rural Development	1,006.57	942.47	1,949.04
			138.39	Special Areas Programmes	---	134.62	134.62
			453.79	Irrigation and Flood Control	332.53	278.95	611.48
			4,460.13	Energy	5,307.36	18.71	5,326.07
			613.27	Industry and Minerals	304.31	442.14	746.45
			1,365.01	Transport	1,232.75	462.56	1,695.31
			41.36	Science, Technology and Environment	0.01	40.03	40.04
			1,672.49	General Economic Services	2,910.68	239.14	3,149.82
			14,892.44	Total Economic Services	13,374.74	5,779.16	19,153.90
			2,978.49	Grants-in-aid and Contributions	2,769.89	1,574.07	4,343.96
			4,172.38	II Revenue surplus carried over to Sec-B			4,691.20**
58,206.22	Total	69,806.27	58,206.22	Total			69,806.27

Section-B – Capital and others							
9,773.51	II. Opening Cash Balance including Permanent Advances & Cash Balance Investments & Investments from earmarked funds	7,667.31					
71.81	III. Miscellaneous Capital receipts	89.19	13,355.17	III. Capital Outlay	583.88	14,921.77	15,505.65 ^s
			465.46	General Services	24.62	600.87	625.49
			422.31	Social Services			
				Education, Sports, Art and Culture	11.11	313.36	324.47
			436.86	Health and Family Welfare	(-)0.35	359.38	359.03
			1,422.77	Water Supply, Sanitation, Housing and Urban Development	15.25	1,603.01	1,618.26
			9.20	Information and Broadcasting	----	5.96	5.96
			211.50	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	----	278.82	278.82
			99.89	Social Welfare and Nutrition	(-)0.1	82.88	82.78
			14.17	Other Social Services	----	25.87	25.87
			2,616.70	Total Social Services	25.91	2,669.28	2,695.19
				Economic Services			
			98.99	Agriculture and Allied Activities	(-)7.70	206.14	198.44
			125.25	Rural Development	0.60	156.82	157.42
			377.39	Special Areas Programmes	----	298.63	298.63
			4,765.26	Irrigation and Flood Control	441.42	5,248.94	5,690.36
			1,381.10	Energy	16.64	1,065.00	1,081.64
			103.83	Industry and Minerals	----	372.09	372.09
			3,068.54	Transport	79.79	3,951.21	4,031.00
			352.65	General Economic Services	2.60	352.79	355.39
			10,273.01	Total Economic Services	533.35	11,651.62	12,184.97
161.37	IV. Recoveries of Loans and Advances	240.40	1,737.93	IV. Loans and Advances	84.74	1,730.81	1,815.55
17.51	From Power Projects	31.58	33.90	For Power Projects	----	52.64	52.64
3.57	From Government Servants	3.87	1.52	To Government Servants	3.12	-----	3.12
140.29	From others	204.95	1,702.51	To Others	81.62	1,678.17	1,759.79
6,713.74	V. Public debt receipts	9,357.95	2,807.13	V. Repayment of Public Debt			3,319.88
5,210.22	Internal debt other than Ways and Means Advances and Overdraft	8,090.89	1,916.17	Internal debt other than Ways and Means Advances & Overdraft	2,519.68	-----	2,519.68
---	Ways and Means Advances from Reserve Bank of India	-----	---	Ways and Means Advances from Reserve Bank of India	-----	-----	-----
1,503.52	Loans and Advances from the Central Government	1,267.06	890.96	Repayment of Loans and Advances to Central Government	800.20	----	800.20
	VI. Contingency Fund (Recoupment)	12.53	12.53	VI. Contingency Fund Disbursements	0.51		0.51
80,313.64	VII. Public Account Receipts	94,408.53	75,626.38	VII. Public Account Disbursements			86,216.03
2,996.91	Small Savings and Provident Funds, etc.,	3,360.72	1,389.87	Small Savings and Provident Funds etc.	----	----	1,963.12
2,134.04	Reserve Funds	3,298.34	760.00	Reserve Funds	----	----	537.20
23,743.91	Deposits and Advances	27,062.39	21,706.47	Deposits and Advances	---	----	25,652.07
49,964.71	Suspense and Miscellaneous	60,275.01	50,261.09	Suspense and Miscellaneous	----	----	57,640.56
1,474.07	Remittances	412.07	1,508.95	Remittances			423.08

4,172.38	VIII. Revenue Surplus carried over from Sec. –A	4,691.20	7,667.31	VIII Cash Balance at the end of 31-03-2011				9,609.49
			0.01	Cash in Treasuries and Local Remittances			0.01	
			(-) 657.14	Deposits with Reserve Bank			3.00	
			8.69	Departmental Cash Balances including Permanent Advances			3.89	
			6,871.51	Cash Balance Investment			7,640.61	
			1,444.24	Investment from Earmarked Funds			1,961.98	
1,01,206.45	Total	1,16,467.11	1,01,206.45	Total				1,16,467.11

** Includes ₹ 170.14 crore (treated as non-tax revenue), the outstanding central loans under Central Plan Schemes and Centrally Sponsored Schemes advanced to State Governments by the Ministries other than Ministry of Finance written off as per the recommendation of the Thirteenth Finance Commission (XIII FC). The said amount has not been reckoned for arriving at fiscal indicators viz., revenue surplus, fiscal deficit, primary revenue surplus, primary deficit and their comparison with GSDP and interest payment to revenue receipts. It has been considered for calculation of other variables like revenue receipts and non-tax revenue receipts (to GSDP, total receipts, total expenditure, revenue expenditure, capital expenditure, budget estimate and MTFP), growth rate, buoyancy parameters and sufficiency of incremental non-debt receipts.

Includes expenditure on interest payment in respect of off-budget borrowings ₹ 542.32 crore borrowed through special purpose vehicles – General Services (₹ 17.84 crore), Social Services (₹ 140.65 crore), Economic Services (₹ 104.71 crore) and Grants ULBs (₹ 279.12 crore)

\$ Includes expenditure of ₹ 601.02 crore on account of off-budget borrowings.

*Includes ₹ 30.07 crore received from Ministry of Road Transport and highways towards National Permit fee.

§ It includes ₹ 40.99 crore released to M/s BEML being the refund of central sales tax.

APPENDIX 1.4

OBSERVATIONS OF AUDIT ON THE
ACTION TAKEN BY THE GOVERNMENT
(REFERENCE: PARA 1.4.3, PAGE 9)

	Para No. and Budget Assurance	Action Taken as per Action Taken Report	Audit observations
137	Housing Providing houses to the economically weaker sections of the Society was one of the priorities of the Government. The Rajiv Gandhi Rural Housing Corporation Ltd., has targeted to building three lakh houses during 2011-12, and out of this two lakh houses will be constructed in the rural areas.	So far, 76,652 houses has been completed and 2,63,663 houses are under various stages. The remaining houses will be completed before March 2012.	The Department in its reply (August 2012) stated that against the target of 32,000 and 2,38,000 houses for the urban and rural areas, construction was completed to the extent of 4,071 and 1,01,020 houses respectively. Thus there was a shortfall in the achievement of target by 87 per cent in urban areas and 58 per cent in rural areas. Delay in selection of beneficiaries and the introduction of GPS were pointed out as the reason for the shortfall in the achievement of the target.
139	Government launched a scheme "Nanna Mane Nama Swathu", where in ownership certificates would be given to the eligible beneficiaries. This scheme is expected to benefit 20 lakh families.	Government Order has been issued in this regard.	No ownership certificates were issued to the beneficiaries as against the targeted 20 lakh families.
140	Government proposed to make an allocation of ₹ 67 crore for land acquisition for housing projects	Against provision of ₹ 107 crore, ₹ 54.28 crore has been released and out of which ₹ 27.52 crore has been spent so far.	Eventhough, ₹ 89.56 crore was allocated to the Corporation for providing site to the site-less families, only ₹ 51.06 crore was utilised during the year. Thus, 43 per cent of the releases could not be utilized due to non availability of Government land and the propelling market prices.
141	Karnataka Housing Board would take up construction of a large number of affordable houses in all urban areas of the State from its own resources and also through public private partnership. Approval would be accorded expeditiously for such proposals and all co-operation would be provided by the Government	Karnataka Housing Board is taking up housing schemes in all the cities in the State. Such proposals of Karnataka Housing Board are being considered on priority basis for giving Government approval.	The board stated that it had not taken up affordable housing scheme as envisaged in the budget and that the policy in this regard was under preparation.
143	An allocation of ₹ 50 crore has been made during the year 2011-12 to provide infrastructure facilities in slums.	To make India a slum-free country, Government of India has announced a new scheme called Rajiv Awas Yojane in 2009-10 budget. Under this scheme 2017 slums have been selected to make the State slum free state by 2017. In the first stage, 10 cities/towns have been selected and it is proposed to implement this scheme in 2012-13. Project reports are being prepared to implement this scheme.	No specific reply received in this regard.

Para No. and Budget Assurance	Action Taken as per Action Taken Report	Audit observations
<p>Energy</p> <p>31.</p> <p>In the current year, the peak electricity consumption per day has increased to over 160 million units. For ensuring adequate supply to the consumers, the ESCOMs have purchased 31.2. million units from private producers on short term basis. The State Government plans to increase the annual per capita availability of electricity from 680 units to 1000 units within a three-year period.</p>	<p>In order to increase the per capita availability of power supply, action has been initiated to speed up the on-going power projects, apart from taking up new projects. With the implementation of the power projects, it is proposed to increase the per capita availability to 884 units per annum in 2011-12.</p>	<p>Per capita availability during 2011-12 was 828 units per annum.</p>
<p>36</p> <p>An outlay of ₹ 500 crore as equity support to the ESCOMs has been made for separation of the electricity feeders under Niranthara Jyothi project. This project is scheduled for completion by September 2012.</p>	<p>The work is under progress under Niranthara Jyothi scheme 1st phase. As at the end of December 2011, the work of 182 feeders work completed out of which 100 feeders have been charged and put to use. The 2nd phase work is in progress in BESCOM, HESCOM & GESCOM and the tender has been floated in CESC. Action has been initiated to speed up the work of both 1st & 2nd phase ₹ 185 crore have been released during 2011-12.</p>	<p>The achievement of physical target was 78 feeders, as against the targeted 463 feeders (17 per cent). The shortfall in the achievement of target was 83 per cent. The objections/delay in getting approvals from statutory bodies like railways, forest dept and National/ State Highway authorities, insufficient manpower supply by partial turnkey contractors, short supply of materials from BESCOM, agitation by farmers were pointed out as the reasons for the shortfall. While the achievement of financial target was 76 and 87 per cent in respect of NJY and NJY-SDP schemes, the corresponding achievement in physical target was 17 and 32 per cent indicating the fact that the target achieved was not commensurate with the financial progress. In reply (September 2012), the department stated that the financial target was more due to advance payment made to turnkey contractors for major material procurement.</p>

APPENDIX 1.5

TIME SERIES DATA ON THE STATE GOVERNMENT FINANCES
(REFERENCE: PARAGRAPHS 1.6, 1.10.2; PAGE 12, 49)

(₹ in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
Part A. Receipts					
1. Revenue Receipts	41,151	43,290	49,156	58,206	69,806**
(i) Tax Revenue	25,987(63)	27,645(64)	30,579(62)	38,473 (66)	46,476(66)
Taxes on Agricultural Income	3(-)	9(-)	9(-)	9 (-)	15(-)
Taxes on Sales, Trade, etc	13,894(54)	14,623(53)	15,833(52)	20,235 (53)	25,020(54)
State Excise	4,767(18)	5,749(21)	6,946(23)	8,285(21)	9,776(21)
Taxes on Vehicles	1,650(6)	1,681(6)	1,962(6)	2,550 (7)	2957(6)
Stamps and Registration fees	3,409(13)	2,927(10)	2,628(9)	3,531(9)	4,623(10)
Land Revenue	145(1)	256(1)	128(-)	177(-)	215(-)
Taxes on Goods and Passengers	837(3)	1,085(4)	1,291(4)	1,526(4)	1,690(4)
Taxes and Duties on Electricity	450(2)	370(1)	679(2)	663(2)	654(2)
Other Taxes	832(3)	945(4)	1,103(4)	1,497(4)	1,526(3)
(ii) Non Tax Revenue	3,358(8)	3,159(7)	3,334(7)	3,358(6)	4,087(6)
(iii) State's share of Union taxes and duties	6,779(17)	7,154(17)	7,360(15)	9,506(16)	11,075(16)
(iv) Grants in aid from Government of India	5,027(12)	5,332(12)	7,883(16)	6,869(12)	8,168(12)
2. Miscellaneous Capital Receipts	246	181	70	72	89
3. Recoveries of Loans and Advances	52	57	555	161	241
4. Total Revenue and Non debt capital receipts (1+2+3)	41,449	43,528	49,781	58,439	70,136
5. Public Debt Receipts	2,279	8,592	7,991	6,714	9,358
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,473(65)	7,996(93)	7,310(91)	5,210(78)	8,091(86)
Net transactions under Ways and Means Advances and Overdrafts	---	---	---	---	---
Loans and Advances from Government of India	806(35)	596(7)	681(9)	1,504(22)	1,267(14)
6. Total Receipts in the Consolidated Fund (4+5)	43,728	52,120	57,772	65,153	79,494
7. Contingency Fund Receipts	13	---	2	---	13
8. Public Account Receipts	56,160	60,604	71,172	80,314	94,408
9. Total Receipts of the State (6+7+8)	99,901	1,12,724	1,28,946	1,45,467	1,73,915
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	37,375	41,655[¥]	47,527[¥]	54,034	65,115
<i>Plan</i>	<i>8,313(22)</i>	<i>10,526(25)</i>	<i>12,293(26)</i>	<i>15,188(28)</i>	<i>18,567(29)</i>
<i>Non Plan</i>	<i>29,062(78)</i>	<i>31,129(75)</i>	<i>35,234(74)</i>	<i>38,846(72)</i>	<i>46,548(71)</i>
General Services (including interest payments)	10,872(29)	12,275(29)	12,762(27)	14,055(26)	16,445(25)
Social Services	13,124(35)	15,873(38)	19,119(40)	22,108(41)	25,172(39)
Economic Services	11,453(31)	11,133(27)	13,172(28)	14,892(28)	19,154(29)
Grants-in-aid and contributions	1,926(5)	2,374(6)	2,474(5)	2,979(5)	4,344(7)
11. Capital Expenditure	8,649	9,874[¥]	12,147[¥]	13,355	15,506
<i>Plan</i>	<i>7,199(83)</i>	<i>9,139(93)</i>	<i>11,128(92)</i>	<i>12,582(94)</i>	<i>14,922(96)</i>
<i>Non Plan</i>	<i>1,450(17)</i>	<i>735(7)</i>	<i>1,019(8)</i>	<i>773(6)</i>	<i>584(4)</i>
General Services	339(4)	475(5)	490(4)	465(3)	626(4)
Social Services	2,148(25)	2,555(26)	2,651(22)	2,617(20)	2695(17)
Economic Services	6,162(71)	6,844(69)	9,006(74)	10,273(77)	12,185(79)

	2007-08	2008-09	2009-10	2010-11	2011-12
12. Disbursement of Loans and Advances	757	731	982	1,738	1,815
<i>Plan</i>	751	224	916	1,736	1,731
<i>Non Plan</i>	6	507	66	2	84
General Services	--	--	--	--	--
Social Services	595	174	805	1,489	1,546
Economic Services	160	555	172	247	178
Miscellaneous Loans	2	2	5	2	91
13. Total (10+11+12)	46,781	52,260	60,656	69,127	82,436
14. Repayments of Public Debt	1,251	1,778	2,308	2,807	3,320
Internal Debt (excluding Ways and Means Advances and Overdrafts)	802(64)	1,317(74)	1,838(80)	1,916(68)	2,520(76)
Net transactions under Ways and Means Advances and Overdraft	---	---	---	---	----
Loans and Advances from Government of India	449(36)	461(26)	470(20)	891(32)	800(24)
15. Appropriation to Contingency Fund	---	---	---	---	----
16. Total disbursement out of Consolidated Fund (13+14+15)	48,032	54,038	62,964	71,934	85,756
17. Contingency Fund disbursements	---	2	---	13	1
18. Public Account disbursements	54,055	54,783	64,029	75,626	86,216
19. Total disbursement by the State (16+17+18)	1,02,087	1,08,823	1,26,993	1,47,573	1,71,973
<i>Part C. Deficits</i>					
20. Revenue Deficit(-)/ Revenue Surplus (+) (1-10)	3,776	1,635	1,629	4,172	4,521
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	5,332	8,732	10,875	10,688	12,470
22. Primary Deficit (21-23)	826	4,200	5,662	5,047	5,866
Primary Surplus (23-21)	---	---	---	---	---
<i>Part D. Other data</i>					
23. Interest Payments (included in revenue expenditure)	4,506	4,532	5,213	5,641	6,604 #
24. Financial Assistance to local bodies etc.,	16,725	15,262	16,420	19,041	23,934
25. Ways and Means Advances/ Overdraft availed (days)					
Ways and Means Advances availed (days)	4	---	---	---	----
Overdraft availed (days)	---	---	---	---	----
26. Interest on Ways and Means Advances/ Overdraft	0.04	---	---	---	----
27. Gross State Domestic Product (GSDP)[@]	2,70,628	3,10,312	3,45,235	3,98,893	4,34,270
28. Outstanding Fiscal liabilities (year end)	60,142	71,550	83,482	91,943	1,03,030
29. Outstanding Fiscal liabilities (inclusive of off-budget borrowings)	64,869	77,131	86,245	94,003	1,04,933
30. Outstanding guarantees (year end) (including interest)	10,786	8,693	7,203	6,618	6,640
31. Maximum amount guaranteed (year end)	23,109	18,732	18,420	19,150	13,262
32. Number of incomplete projects	429	197	261	388	344
33. Capital blocked in incomplete projects	1,480	1,107	1,015	1,203	1,047
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax Revenue/GSDP	9.60	8.91	8.86	9.60	10.70
Own Non-Tax Revenue/GSDP	1.24	1.02	1.00	0.84	1.00
Central Transfers/GSDP	4.36	4.02	4.42	4.10	4.43
II Expenditure Management					
Total Expenditure/GSDP	17.3	16.8	17.6	17.3	19.0

	2007-08	2008-09	2009-10	2010-11	2011-12
Total Expenditure/Revenue Receipts	113.68	120.72	123.39	118.76	118.09
Revenue Expenditure/Total Expenditure	79.89	79.71	78.35	78.17	78.99
Expenditure on Social Services/Total Expenditure	33.92	35.59	37.22	37.92	35.68
Expenditure on Economic Services/Total Expenditure	37.99	35.46	36.84	36.76	38.23
Capital Expenditure/Total Expenditure	20.11	20.29	21.63	21.83	21.01
Capital Expenditure on Social and Economic Services/Total Expenditure.	19.38	19.37	20.81	21.16	20.14
III Management of Fiscal Imbalances					
Revenue Deficit (surplus)/GSDP	1.39	0.53	0.47	1.04	1.04
Fiscal Deficit/GSDP	1.97	2.81	3.15	2.67	2.87
Primary Deficit (surplus) /GSDP	0.31	1.35	1.64	1.26	1.35
Revenue Deficit/Fiscal Deficit	----	----	----	----	----
Primary Revenue Balance/GSDP	3.1	2.0	2.0	2.5	2.6
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	22.22	23.06	24.18	24.04	23.72
Fiscal Liabilities (inclusive of off-budget borrowings)/GSDP	23.97	24.86	24.98	23.56	24.16
Fiscal Liabilities/RR	146.15	165.28	169.83	157.96	147.95
V Other Fiscal Health Indicators					
Return on Investment (Rupees in crore)	23.4	40.20	29.51	43.44	60.56
Balance from Current Revenue (₹ in crore)	8,593	8,523	9,468	14,748	17,219
Financial Assets/Liabilities	1.0	1.0	1.0	1.10	1.12

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

- ** Includes ₹ 170.14 crore, the outstanding central loans under Central Plan Schemes and Centrally Sponsored Schemes advanced to State Governments by the Ministries other than Ministry of Finance written off as per the recommendation of the Thirteenth Finance Commission (XIII FC). While the said amount has not been reckoned for arriving at fiscal indicators viz., revenue surplus, fiscal deficit and primary deficit, it has been considered for calculation of other variables like revenue receipts and non-tax revenue receipts.
- ¥ The revenue expenditure for 2008-09 and 2009-10 is decreased by ₹ 4 crore and 10 crore respectively on account of proforma correction. Consequently, the capital expenditure for these years stand increased by the same amount.
- # includes ₹ 542.32 crore interest payment in respect of Off-budget borrowings.
- @ The estimates adopted by the Government of India for the State's Fiscal Consolidation Road Map have been adopted by the State in the MTFP 2012-16 and the estimates are lower than the latest estimates contained in the Economic Survey 2011-12 based on the CSO guidelines.

APPENDIX 1.6
SUMMARISED FINANCIAL POSITION OF THE GOVERNMENT OF KARNATAKA
AS ON 31 MARCH, 2012
(REFERENCE: PARAGRAPH 1.10.1; PAGE 48)

As on 31.3.2011	Liabilities			As on 31.3.2012
48,762.05		Internal Debt *		54,333.25
	24,562.97	Market Loans bearing interest	30,770.35	
	1.45	Market Loans not bearing interest	1.57	
	406.14	Loans from Life Insurance Corporation of India	365.82	
	2,355.99	Loans from other Institutions	2,604.15	
	21,435.50	Loans from RBI – Special Securities issued to National Small Savings Fund of the Central Government.	20,591.36	
10,514.76		Loans and Advances from Central Government -		10,981.62
	0.07	Pre 1984-85 Loans	0.07	
	86.37	Non-Plan Loans	80.16	
	10,274.20	Loans for State Plan Schemes	10,933.57	
	21.82	Loans for Central Plan Schemes	(-)7.31	
	132.30	Loans for Centrally Sponsored Plan Schemes	(-)24.87	
67.47		Contingency Fund		79.49
12,784.10		Small Savings, Provident Funds, etc.		14,181.71
11,628.06		Reserve Funds		14,389.21
9,698.19		Deposits		11,106.37
4,144.34		Suspense and Miscellaneous balances		6,723.64
97,598.97		Total		1,11,795.29
		Assets		
88,529.12		Gross Capital Outlay on Fixed Assets -		1,04,034.77
	38,424.70	Investments in shares of Companies, Corporations, etc.	44,294.86	
	50,104.42	Other Capital Outlay	59,739.91	
9,622.98		Loans and Advances -		11,198.14
	1,233.68	Loans for Power Projects	1,254.75	
	8,389.36	Other Development Loans	9,856.63	
	-0.06	Loans to Government servants and Miscellaneous Loans	86.76	
433.91		Remittances		444.92
9.95		Other Advances		7.81
7,667.31		Cash -		9,609.49
	---	Cash in treasuries	---	
	8.69	Departmental Cash Balance including Permanent Advances	3.89	
	(-) 657.14	Deposits with Reserve Bank of India	3.00	
	0.01	Remittances in Transit	0.01	
	6,871.51	Cash Balance Investments	7,640.61	
	1,444.24	Investment from earmarked funds	1,961.98	
(-) 8,664.30		Surplus on Government Accounts		(-)13,499.84
	(-) 4,361.17	Accumulated Surplus	(-)8,664.30	
	(-) 4,176.38	Deduct Revenue Surplus	(-)4,691.20	
	(-) 54.94	Deduct Other adjustments	(-)55.15	
	(-)71.81	Deduct Capital Receipts	(-)89.19	
97,598.97		Total		1,11,795.29

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

@ Assistance of ₹ 4 crore released to milk unions during 2009-10 under revenue section has been treated as investment in equity as ordered. Hence, the progressive capital investments have been corrected proforma.

Explanatory Notes for Appendices 1.3 and 1.6

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the surplus on Government account, as shown in Appendix 1.6, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of ₹ 16.94 crore (credit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under “Deposits with Reserve Bank”. A net difference to the extent of ₹ 5.55 crore (credit) had been reconciled (June 2012) leaving a balance of net credit of ₹ 11.39 crore (credit) which was under reconciliation.

APPENDIX 1.7

**FINANCIAL POSITION OF DEPARTMENTALLY MANAGED COMMERCIAL/
QUASI COMMERCIAL UNDERTAKINGS
(REFERENCE: PARAGRAPH 1.9.3, PAGE 44)**

(₹ in crore)

Undertaking	Year upto which proforma accounts finalised	Mean capital	Total loss
Government Silk Factory, Mamballi	2009-10	2.48	1.92
Government Silk Twisting and Weaving Factory, Mudigundam	2009-10	1.17	0.60
Government Silk Factory, Chamarajanagar	2009-10	2.03	1.53
Government Silk Factory, Santhamarahalli	2009-10	2.04	1.50
Government Silk Factory, Kollegal	2009-10	1.67	1.87
Government Central Workshop, Madikeri	2008-09	0.07	0.14
Total		9.46	7.56

APPENDIX 1.8
IMPLICIT SUBSIDIES WITH RESPECT TO
REGIONAL RURAL BANKS AND STATUTORY CORPORATIONS/GOVT COMPANIES
DISCUSSED IN CAG'S REPORT NO. 1 FOR THE YEAR 2010-11
(REFERENCE: PARAGRAPH 1.7.6, PAGE 33)

Subsidies to regional rural banks

To strengthen the capital base of regional rural banks, State Government has released capital through budgetary allocations. Against cumulative investment of ₹ 19.42 crore in rural banks, no dividend has accrued to the Government till 2011-12.

Subsidies to Statutory Corporations/Government companies

Table given below presents the trend of investment made in the Statutory Corporations and Government Companies for the last 11 years. The return on investments is dismal, implying large implicit subsidisation.

(₹ in crore)

Year	Investment during the year	Up to date investment	Interest /Dividend received	Per cent of Interest / Dividend to investment	Rate of interest	Implicit Subsidy
2001-02	612.19	4,499.59	3.54	0.08	5 %*	190.83
2002-03	1,296.29	5,795.88	13.57	0.23		211.41
2003-04	1,831.64	7,627.52	15.18	0.20		274.61
2004-05	2,712.36	10,348.88	15.38	0.15		365.99
2005-06	3,315.50	13,664.38	14.99	0.11		502.45
2006-07	4,642.84	18,307.22	16.79	0.09		666.43
2007-08	3,580.81	21,888.03	20.93	0.10		894.43
2008-09	3,891.73	25,779.76	37.78	0.15		1,056.62
2009-10	5,735.20	31,514.96	27.73	0.09		1,261.26
2010-11	4,978.16	36,493.12	41.08	0.11		1,534.67
2011-12	5,852.74	42,345.75	57.57	0.13		1,767.08

**To enhance financial viability of State public sector's undertaking, XIII FC recommended a minimum of five per cent dividend from all such enterprises. The same has been adopted for government companies/statutory corporations.*

APPENDIX 1.9

**DETAILED LOAN ACCOUNTS MAINTAINED BY PRINCIPAL ACCOUNTANT GENERAL'S OFFICE
(REFERENCE: PARAGRAPH 1.9.4, PAGE 45)**

(₹ in crore)

Sl. No.	Head of Account/Institutions	Arrears as on 31-03-2012	
		Principal	Interest
1	6215-01-190-2-86: Bangalore Water Supply and Sewerage Board	1,353.97	267.52
2	6215-01-190-1-00: Karnataka Urban Water Supply and Drainage Board	211.35	469.77
3	6216-02-201-1-00: Karnataka Housing Board	23.61	72.23
4	6217-60-191-1-03: Bangalore Development Authority (for repayment of HUDCO Loans)	17.17	6.02
5	6220-01-190-1-00: Karnataka State Film Industries Development Corporation	0.41	1.03
6	6401-00-113-0-02: Karnataka Agro Proteins Limited	0.70	2.42
7	6401-00-103-2-00: Karnataka State Seeds Corporation Limited	2.88	2.65
8	6401-00-103-3-00: Karnataka State Co-operative Oil Seeds Growers Federation	0.75	3.42
9	6852-02-190-3-00: Dandeli Steel and Ferro Alloys Limited	0.31	0.37
10	6858-01-190-3-00: Karnataka Implements and Machinery Company	1.10	3.85
11	6858-02-190-1-00: Electro Mobile India Limited	0.61	1.50
12	6858-02-190-0-01: Chamundi Machine Tools	0.18	0.58
13	6858-01-190-2-00: New Government Electric Factory	57.47	137.17
14	6859-01-190-0-01: Karnataka Telecommunication Limited	1.65	3.53
15	6851-00-200-0-00: Leather Industries Development Corporation	1.78	6.29
16	6853-02-190-1-00: Hutti Gold Mines Company Limited	0.30	0.86
17	6860-04-190-2-01: Mysore Sugar Company	6.00	4.08
18	6860-60-212-1-00: Karnataka Soaps and Detergents	2.25	1.28
19	6885-01-190-3-00: Karnataka State Finance Corporation	0.40	0.00
20	6860-60-600-3-00: Mysore Tobacco Company Limited	1.34	8.45
21	7055-00-190-1-00: KSRTC	5.00	8.40
22	7452-80-190-1-00: Karnataka State Tourism Development Corporation	1.01	2.10
	Total	1,690.24	1003.52

APPENDIX 2.1

**MAJOR HEADS OF ACCOUNT UNDER WHICH PROVISION OF
₹ 25 CRORE AND ABOVE REMAINED UNSPENT
(REFERENCE PARAGRAPH 2.3.1; PAGE 74)**

(₹ in crore)

Sl. No.	Grant No.	Major Head	Area	Unspent provision		
1	2	3	4	5		
1	01	2401	Crop Husbandry			
			- Commercial Crops			
			- Horticulture Department	33.11		
			Crop Husbandry			
			- Crop Insurance			
			- New Crop Insurance Scheme	27.62		
1	01	2401	Crop Husbandry			
			-Development of Oil Seeds			
			-ISOPOM	63.76		
1	01	2401	Crop Husbandry			
			- Other Expenditure			
			- Agriculture Department	828.94		
1	01	2401	Crop Husbandry			
			- Other Expenditure			
			- Horticulture Department	101.45		
1	01	2402	Soil and Water Conservation			
		- Assistance to Grama Panchayats				
			- Grama Panchayats – CSS/ CPS	33.01		
2	02	2405	Fisheries			
			- Other Expenditure			
			- New Initiative for Fisheries Development	43.40		
3	03	2040	Taxes on Sales, Trade etc.,			
			- Collection Charges	41.60		
		2054	Treasury and Accounts Administration			
			- Directorate of Accounts and Treasuries			
				- Director of Treasuries	35.00	
		2070	Other Administrative Services			
			- Other expenditure			
				- Filling up of Vacant Posts (District Sector)	849.97	
		3	03	2071	Pensions and Other Retirement Benefits	
					- Civil	
	- Commuted Value of Pensions					
	- Other Payments			138.64		
2071	Pensions and Other Retirement Benefits					
	- Civil					
	- Gratuities					
				- Other Gratuities – Karnataka	99.36	
2071	Pensions and Other Retirement Benefits					
	- Civil					
	- Family Pensions					
		- Other Family Pensions –Karnataka	152.34			
2071	Pensions and Other Retirement Benefits					
	- Civil					
	- Pensions of Employees of Local Bodies					
		- Payments to Municipal Employees	45.85			
2071	Pensions and Other Retirement Benefits					
	- Civil					
	- Leave Encashment Benefits					
		- General Services	26.66			
2071	Pensions and Other Retirement Benefits					
	- Civil					
	- Government Contribution for Defined Contributions Pension Scheme					
		- State's Matching Contribution to Pension Scheme	245.87			

Sl. No.	Grant No.	Major Head	Area	Unspent provision
1	2	3	4	5
		3475	Other General Economic Services - Transfer to Reserve Funds and Deposit Accounts - Fiscal Management Fund	100.00
4	04	3451	Secretariat Economic Services - Other Expenditure - XIII FCG- Incentives for Issuing Unique Identifications (UIDs)	27.78
5	05	2041	Taxes on Vehicles - Direction and Administration - Commissionerate of Transport	51.67
		2055	Police - Modernisation of Police Force	68.31
		5055	Capital Outlay on Road Transport - Other Expenditure - Basic Services for Urban Transport	54.22
6	06	5465	Investments in General Financial and Trading Institutions - Investments in General Financial Institutions - Investments in Public Sector and Other Undertakings, Banks etc., - Investment in Infrastructure	59.50
		5465	Investments in General Financial and Trading Institutions - Investments in General Financial Institutions - Investments in Public Sector and Other Undertakings, Banks etc., - Investment in Rail Infrastructure Development Corporation (Karnataka) Limited (K-RIDE)	190.45
	07	2515	Other Rural Development Programmes - Assistance to Zilla Panchayats - Zilla Panchayats	49.50
			Other Rural Development Programmes - Assistance to Taluk Panchayats - Taluk Panchayats	147.26
		4702	Capital Outlay on Minor Irrigation - Surface Water - Water Tanks – Construction of New Tanks, Pickups etc.	348.08
		5054	Capital Outlay on Roads and Bridges - District and Other Roads - Road Works - Capital Release to Grama Panchayats	103.53
			Capital Outlay on Roads and Bridges - District and Other Roads - Other Expenditure - NABARD Assisted Works	42.80
7	08	2406	Forestry and Wildlife - Forestry - Transfer to Reserve Funds/Deposit Account - Transfer of Forest Development Tax to Karnataka Forest Development Fund	211.41
8	10	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes - Welfare of Scheduled Tribes - Assistance to Taluk Panchayats - Taluk Panchayats CSS/CPS	28.67
			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes - Welfare of Scheduled Tribes - Special Central Assistance for Tribal Sub-Plan - Administration	64.59
			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes - Welfare of Backward Classes - Education - Welfare of Other Backward Classes	34.64

Sl. No.	Grant No.	Major Head	Area	Unspent provision
1	2	3	4	5
9	11	2235	Social Security and Welfare - Social Welfare - Welfare of Handicapped - Monthly Financial Assistance to the Physically Handicapped and the Disable Poor	60.34
			Social Security and Welfare - Social Welfare - Child Welfare - Bhagya Lakshmi	293.91
		4235	Capital Outlay on Social Security and Welfare - Social Welfare - Child Welfare - NABARD Works	44.27
10	16	2216	Housing -Urban Housing - Housing for Urban Poor - Vajpayee Urban Housing Scheme	73.00
			Housing -Urban Housing - House sites to Weaker Sections of Societies - Housing for Weaker Sections	27.00
		Housing - Rural Housing - Provision of Sites to the Landless - Home Sites for Landless	32.50	
		Housing - General - Assistance to Grama Panchayats - Grama Panchayats – CSS/CPS	99.32	
		Housing - Other Expenditure - Indira Awas Yojana – State Share - Loans to RGRHC Limited for Ashraya Scheme	31.64	
		2202	General Education - Elementary Education - Assistance to Zilla Panchayats - Zilla Panchayats	277.22
11	17	2202	General Education - Secondary Education - Government Secondary Schools - High Schools (District Sector Schemes)	25.00
			General Education - Secondary Education - Government Secondary Schools - Junior Colleges	144.44
		General Education - General - Other Expenditure - Computer Literacy Awareness in Secondary School	126.50	
		General Education - General - Other Expenditure - GIA in Education	65.00	
		2203	Technical Education - Other Expenditure - Implementation of AICTE Pay Scale	50.00
12	17	4202	Capital Outlay on Education, Sports, Art and Culture - General Education - University and Higher Education - Buildings	89.01

Sl. No.	Grant No.	Major Head	Area	Unspent provision
1	2	3	4	5
13	18	2851	Village and Small Industries - Sericulture Industries - Modernization/ Technology Training	45.68
		2851	Village and Small Industries - Sericulture Industries - State Sericulture Industries	123.19
		6852	Loans for Iron and Steel Industries - Manufacture - Other Loans - Loans Against VAT Payment to Industrial Units	35.09
14	19	2217	Urban Development - Other Urban Development Schemes, - Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc. - Bangalore Metropolitan Regional Development Authority	258.00
			Urban Development - General - Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc. - Bangalore Metro Rail Corporation Ltd.	50.00
		3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions - Assistance to Municipal Corporations - JNNURM	62.99
			Compensation and Assignments to Local Bodies and Panchayati Raj Institutions - Assistance to Municipal Corporations - Rajiv Awas Yojane	100.00
			Compensation and Assignments to Local Bodies and Panchayati Raj Institutions - Assistance to Municipalities/Municipal Councils - Mukhya Mantrigala Nagarothana Yojane	86.21
		4217	Capital Outlay on Urban Development - Other Urban Development Schemes - Other Expenditure - Equity in BMRCL	133.00
		6215	Loans for Water Supply and Sanitation - Water Supply - Loans to Public Sector and Other Undertakings - Bangalore Water Supply and Sewerage Board	409.04
15	20	2059	Public Works - General - Suspense - Debits	127.83
		5054	Capital Outlay on Roads and Bridges - State Highways - Road Works - Other Road Formation	297.16
		5054	Capital Outlay on Roads and Bridges - State Highways - Road Works - Renewal of State Highways	60.96
		5054	Capital Outlay on Roads and Bridges - State Highways - Road Works - Core Road Network Development Programme	100.14
			Capital Outlay on Roads and Bridges - State Highways - Road Works	
			- Karnataka State Highway Improvement Project (KSHIP)-II-EAP	494.46

Sl. No.	Grant No.	Major Head	Area	Unspent provision
1	2	3	4	5
16	21	2701	Medium Irrigation - Assistance to Public Sector and other Undertakings - Assistance to KBJNL	67.15
			2705	Command Area Development - Other Expenditure - Expenditure met from Development Fund - World Food Programme
		4701	Capital Outlay on Medium Irrigation - Karnataka Neeravari Nigam Limited - Other Expenditure - Accelerated Irrigation Benefit Programme – (AIBP)	532.44
			Capital Outlay on Medium Irrigation - General - Investments in Public Sector and Other Undertakings - Krishna-Bhagya Jala Nigam Limited.	243.98
		4702	Capital Outlay on Minor Irrigation - Surface Water - Water Tanks – Construction of New Tanks, Pickups etc.	279.06
			Capital Outlay on Minor Irrigation - Surface Water - World Bank Aided Tank Irrigation Projects - Karnataka Community Based Tank Management Project - EAP - Special Component Plan	60.00
		4711	Capital Outlay on Flood Control Project - Flood Control - Civil Works - Civil Works for Flood Control	52.72
		17	22	2210
4210	Capital Outlay on Medical and Public Health - Urban Health Services - Hospitals and Dispensaries - Buildings			
18	23	2210	Medical and Public Health - Urban Health Services – Allopathy - Employees State Insurance Scheme - Administrative Unit	37.00
			2230	Labour and Employment - Labour - Other Expenditure - Rashtriya Swasthya Bima Yojane
		Labour and Employment - Training - Industrial Training Institutes - New ITIs in 10 Talukas		37..27
		Labour and Employment - Training - Industrial Training Institutes - New Private ITIs	25.00	
		Labour and Employment - Training - Industrial Training Institute - Student Centric GIA	25.00	
		19	24	4801

Sl. No.	Grant No.	Major Head	Area	Unspent provision
1	2	3	4	5
			Capital Outlay on Power Projects - General - Investments in Public Sector and Other Undertakings - Investments in ESCOMS for Niranthara Jyothi Works	275.00
		6801	Loans for Power Projects - Transmission and Distribution - Loans to Karnataka Power Transmission Corporation Limited	97.36
20	25	2205	Art and Culture - Archaeology - XII Finance Commission Grants for Heritage Protection	25.00
		4202	Capital Outlay on Education, Sports, Art and Culture - Art and Culture - Other Expenditure - Buildings	27.78
21	26	2575	Other Special Area Programme - Backward Areas - Assistance to Zilla Panchayats - Zilla Panchayats	34.91
		4515	Capital Outlay on Other Rural Development Programme - Other Expenditure - Development Works in New Districts	25.50
22	27	2014	Administration of Justice - Other Expenditure - EFC Grants for upgradation of Judicial Administration	43.28
23	29	2049	Interest Payments - Interest on Internal Debt - Interest on Market Loans - Interest on Current Loans	775.58
			Interest Payments - Interest on Small Savings, Provident Fund etc. - Interest on State Provident Funds - General Provident Fund	202.57
			Interest Payments - Interest on Loans and Advances from Central Government - Interest on Loans for State/Union Territory Plan Schemes	51.02
		6003	Internal Debt of the State Government - Ways and Means Advances from the Reserve Bank of India - Clean and Secured Ways and Means Advances	1,000.00
			Internal Debt of the State Government - Ways and Means Advances from the Reserve Bank of India - Over Draft with Reserve Bank of India	350.00
Total				13,121.83

APPENDIX 2.2

**MAJOR HEADS OF ACCOUNT UNDER WHICH EXCESS EXPENDITURE WAS ABOVE ₹ 25 CRORE
(REFERENCE: PARAGRAPH 2.3.3; PAGE 80)**

(₹ in crore)								
Sl. No.	Grant No.	Major Head	Area	Total Provision	Re - appropriation	Total	Expenditure	Excess
1	14	2245	Relief on Account of National Calamities - State Disaster Response Fund - Transfer of Reserve Funds and Deposit Account – State Disaster Response Fund - Central Share to State Disaster Response Fund	126.76	0.00	126.76	196.99	70.23
2	17	2202	General Education - Elementary Education - Assistance to Taluk Panchayats - Taluk Panchayats	4,548.75	4.40	4,553.15	4,645.92	92.77
3	18	3475	Other General Economic Services - Transfer to Reserve Funds and Deposit Accounts - Transfer of Cess to the Infrastructure Initiative Fund	570.00	0.00	570.00	609.28	39.28
4	29	6004	Loans and Advances from Central Government - Loans for State/Union Territory Plan Schemes - Block Loans - Additional Plan Assistance (Back to Back External Loans)	3.00	0.00	3.00	58.70	55.70
			Loans and Advances from Central Government - Loans for Central Plan Schemes - Major and Medium Irrigation - Accelerated Irrigation Benefit Programme	3.57	0.00	3.57	28.58	25.01
			Loans and Advances from Central Government - Loans for Central Plan Schemes - Crop Husbandry - Macro Management of Agriculture	4.99	0.00	4.99	88.88	83.89
			Total	5,257.07	4.40	5,261.47	5,628.35	366.88

APPENDIX 2.3

PERSISTENT EXCESS EXPENDITURE OVER PROVISION
(REFERENCE: PARAGRAPH 2.3.4; PAGE 80)

(₹ in crore)

Sl. No.	Grant & Head of Account	2007-08			2008-09			2009-10			2010-11			2011-12		
		Provision	Expenditure	Excess	Provision	Expenditure	Excess	Provision	Expenditure	Excess	Provision	Expenditure	Excess	Provision	Expenditure	Excess
1	18- Commerce and Industries 2851-00-797-01 Transfer of Market Fees and Licence fee to Karnataka Silk Worm Seed Cocoon and Silk Yarn Development and Price Stabilization Fund	15.00	16.60	1.60	15.00	24.97	9.97	15.00	28.46	13.46	7.72	24.61	16.89	7.72	20.48	12.76
2	20 – Public Works 2059-80-001-02 Chief Engineer (C&B-North), Dharwad	2.27	2.81	0.54	2.62	3.49	0.87	2.47	3.94	1.47	3.31	4.46	1.15	4.96	5.09	0.13

APPENDIX 2.4

EXPENDITURE INCURRED WITHOUT PROVISION
(REFERENCE: PARAGRAPH 2.3.5; PAGE 80)

(₹ in crore)

Sl. No.	Grant	Head of Account	Expenditure	Reasons	
1	03	2039-001-01-004 Interim Relief	1.52	Interim Relief to government servants was sanctioned w.e.f 01-11-2011. Provision to take care of the expenditure, on Interim Relief was not made across all the major heads involving salary expenditure.	
2		2040-001-01-004 Interim Relief	1.26		
3		2054-097-004 Interim Relief	1.18		
4	05	2055-104-01-004 Interim Relief	4.68		
5		2055-108-01-004 Interim Relief	11.29		
6		2055-109-1-01-004 Interim Relief	20.53		
7		2070-108-1-01-004 Interim Relief	1.83		
8	08	2406-01-001-2-01-004 Interim Relief	3.05		
9	09	3475-107-02-004 Interim Relief	1.01		
10	14	2029-101-1-01-004 Interim Relief	3.29		
11		2053-094-7-01-004 Interim Relief	3.98		
12	17	2202-03-103-2-01-004 Interim Relief	2.16		
13	18	2851-107-1-01-004 Interim Relief	1.38		
14	20	2059-80-001-05-004 Interim Relief	1.97		
15		2059-80-001-09-004 Interim Relief	1.42		
16	22	2210-01-110-2-39-004 Interim Relief	1.92		
17		2210-03-110-01-004 Interim Relief	1.09		
18	23	2210-01-102-01-004 Interim Relief	1.35		
19		2230-03-101-01-004 Interim Relief	1.25		
20	01	2401-196-2-01-300 Lumpsum – Zilla Panchayats	1.16		No reasons are available.
21		2401-197-1-01-300 Lumpsum – Zilla Panchayats	1.79		
22		2402-196-2-01-300 Lumpsum – Zilla Panchayats	1.35		
23	02	2403-197-1-01-300 Lumpsum – Zilla Panchayats	3.38		
24	10	2225-01-197-1-01-300 Lumpsum – Zilla Panchayats	1.53		

25		2225-03-196-1-01-300 Lumpsum – Zilla Panchayats	2.49	
26	17	2202-01-197-1-01-300 Lumpsum – Zilla Panchayats	95.63	
27		2202-02-196-1-01-300 Lumpsum – Zilla Panchayats	1.95	
28		2202-02-197-1-01-300 Lumpsum – Zilla Panchayats	28.30	
29	08	2406-02-110-35-051 General Expenses	2.00	
Total			205.74	

APPENDIX 2.5

EXCESS EXPENDITURE OVER PROVISION REQUIRING REGULARISATION
(REFERENCE: PARAGRAPH 2.3.6; PAGE 80)
(₹ in crore)

Year	Number of grants/Appropriation	Grant/Appropriation Numbers	Amount of excess required to be regularised as commented in the Appropriation Accounts/Audit Reports	Actual Excess	Remarks
1989-90	12/5	7,8,10,24,27,46,47,49,53,20,35,56,23,45,12, Interest Payments	25.89	25.89	
1990-91	13/4	6,7,10,13,20,32,45,46,47,52,27,33,35,47,4	35.73	35.68	Excess reduced on account of reconciliation of expenditure
1991-92	13/3	7,11,14,22,23,36,45,46,47,51,57,27,24,41, 43	58.99	58.47	Excess reduced on account of reconciliation of expenditure
1992-93	12/3	6,9,27,32,34,41,43,44,45,46,50,52,25,33, 34,48	107.47	107.47	
1993-94	7/2	22,36,46,49,54,13,29,49,24,43,	7.94	7.94	
1994-95	4/6	21,35,3,48,15,24,46,47,55	8.35	7.95	Due to erroneous budget provision
1995-96	9/2	2,33,39,43,45,49,1,46,52,21,44	27.79	27.79	
1996-97	9/3	2,16,33,43,49,51,8,24,25,45,1,21,43,44	104.40	104.40	
1997-98	11	12,33,37,39,43,49,51,24,27, 32,55	84.01	84.01	
1998-99	12	9,17,33,37,39,40,4,25,46,43,52	35.86	34.74	Excess reduced on account of reconciliation of expenditure
1999-00	11/2	10, 16, 19, 33, 34, 39, 48, 49, 65, 66, 8, 43.	333.22	333.22	
2000-01	11	5, 15, 24, 35, 38, 49, 7, 10, 42, 30, 44	114.46	114.46	
2001-02	10	5, 10, 13, 15, 24, 30, 35, 42, 44, 50	112.64	112.64	
2002-03	3/4	53,13,60,15,30,44,44	11.99	11.99	
2003-04	6	14,16,27,24,8,20	818.88	812.42	Reduction of ₹ 6.46 crore is the net result of increase of ₹ 0.04 crore due to reconciliation and decrease of ₹ 6.50 crore due to rectification of misclassification.
2004-05	5	8,17,18,20,24	264.27	549.93	Excess increased due to proforma correction of ₹ 285.66 crore under Grant 24 on account of book adjustments relating to power subsidy for 2004-05, not shown in the annual accounts of 2004-05.
2005-06	4/1	3,14,18,24,25	809.02	809.02	
2006-07	4/1	8,14,15,18,24	483.45	483.45	
2007-08	2/2	4,8,27	5.15	5.15	
2008-09	1/1	8,14	65.85	65.85	
2009-10	2/1	8,14	915.42	915.42	
2010-11	2/1	8,27	85.39	85.39	
Total			4,516.17	4,793.28	

APPENDIX 2.6

**CASES OF NEW SERVICE/NEW INSTRUMENT OF SERVICE
(REFERENCE: PARAGRAPH 2.3.7; PAGE 81)**

(₹ in crore)

Sl. No.	Grant	Head of Account	Budget Provision	Expenditure	Excess
(1)	(2)	(3)	(4)	(5)	(6)
1	01 – Agriculture and Horticulture	2401 Crop Husbandry			
		196 Assistance to Zilla Panchayats/ District Level Panchayats			
		2 Zilla Panchayats			
		01 Block Grants			
		300 Lumpsum – Zilla Panchayats	0.00	1.16	1.16
		2401 Crop Husbandry			
		197 Assistance to Block Panchayats/ Intermediate Level Panchayats			
		1 Taluk Panchayats			
		01 Block Grants			
300 Lumpsum – Zilla Panchayats	0.00	1.79	1.79		
2	02 – Animal Husbandry and Fisheries	2402 Soil and Water Conservation			
		196 Assistance to Zilla Panchayats/District Level Panchayats			
		2 Zilla Panchayats			
		01 Block Grants			
		300 Lumpsum – Zilla Panchayats	0.00	1.35	1.35
		2403 Animal Husbandry			
		197 Assistance to Block Panchayats/ Intermediate Level Panchayats			
		1 Taluk Panchayats			
		01 Block Grants			
300 Lumpsum – Zilla Panchayats	0.00	3.38	3.38		
3	03 – Finance	2039 State Excise			
		001 Direction and Administration			
		01 Commissioner for Excise and Other Establishments			
		004 Interim Relief	0.00	1.52	1.52
		2040 Taxes on Sales, Trades etc.			
		001 Direction and Administration			
		01 Commissioner for Commercial Taxes			
		004 Interim Relief	0.00	1.26	1.26
		2054 Treasury and Accounts Administration			
097 Treasury Establishment					
004 Interim Relief	0.00	1.18	1.18		
4	05- Home and Transport	2055 Police			
		104 Special Police			
		01 Karnataka State Reserve Police and Armed Reserve Police			
		004 Interim Relief	0.00	4.68	4.68
		2055 Police			
		104 Special Police			
		01 Karnataka State Reserve Police and Armed Reserve Police			
		21 Reimbursement of Medical Expenses	1.84	5.54	3.70
		2055 Police			
		104 Special Police			
		06 Internal Security Cell			
		003 Pay – Staff	0.68	2.45	1.77
2055 Police					
108 State Headquarters Police					
01 Commissioner of Police					

Sl. No.	Grant	Head of Account	Budget Provision	Expenditure	Excess
(1)	(2)	(3)	(4)	(5)	(6)
		004 Interim Relief	0.00	11.29	11.29
		2055 Police			
		108 State Headquarters Police			
		01 Commissioner of Police			
		021 Reimbursement of Medical Expenses	4.16	15.85	11.69
		2055 Police			
		109 District Police			
		1 Police Force			
		01 Police Establishment in Existing Districts			
		004 Interim Relief	0.00	20.53	20.53
		2070 Other Administrative Services			
		108 Fire Protection Control			
		1 Direction and Administration			
		01 Director of Fire Force			
		004 Interim Relief	0.00	1.83	1.83
5	08 – Forest, Ecology and Environment	2406 Forestry and Wild Life			
		01 Forestry			
		001 Direction and Administration			
		2 Executive Establishment			
		01 General Establishment			
		004 Interim Relief	0.00	3.05	3.05
		2406 Forestry and Wild Life			
		02 Environmental Forestry and Wild Life			
		110 Wild Life Preservation			
		35 Rehabilitation of Villages of Bhadra Wild life Sanctuary			
		051 General Expenses	0.00	2.00	2.00
6	09 – Co-operation	2425 Co-operation			
		107 Assistance to Credit Co-operatives			
		2 General			
		45 Interest Subvention for Loans to SHG			
		106 Subsidies	10.00	35.00	25.00
		3475 Other General Economic Services			
		107 Regulation of Markets			
		02 Marketing Committees			
		004 Interim Relief	0.00	1.01	1.01
7	10 – Social Welfare	2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
		01 Welfare of Scheduled Castes			
		197 Assistance to Block Panchayats/ Intermediate Level Panchayats			
		1 Taluk Panchayats			
		01 Block Grants			
		300 Lumpsum – Zilla Panchayats	0.00	1.53	1.53
		2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
		01 Welfare of Scheduled Castes			
		197 Assistance to Block Panchayats/ Intermediate Level Panchayats			
		6 Taluk Panchayats – CSS/CPS			
		03 Post-Matric Scholarships to Scheduled Castes			
		462 Gadag	1.00	3.50	2.50
		466 Koppal	0.40	2.10	1.70
		2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward			

Sl. No.	Grant	Head of Account	Budget Provision	Expenditure	Excess
(1)	(2)	(3)	(4)	(5)	(6)
		03 Welfare of Schedules Castes			
		196 Assistance to Block Panchayats/ District Level Panchayats			
		1 Zilla Panchayats			
		01 Block Grants			
		300 Lumpsum – Zilla Panchayats	0.00	2.49	2.49
8	14 – Revenue	2029 Land Revenue			
		101 Collection Charges			
		1 Revenue Divisions			
		01 Village Establishments			
		004 Interim Relief	0.00	3.29	3.29
		2053 District Administration			
		094 Other Establishments			
		7 Taluk Establishments			
		01 Taluk Officers Establishment			
		004 Interim Reflief	0.00	3.98	3.98
9	17 – Education	2202 General Education			
		01 Elementary Education			
		196 Assistance to Zilla Panchayats/ District Level Panchayats			
		6 Akshara Dasoha Scheme			
		01 Block Assistance to Zilla Panchayats Bangalore (Urban)	20.90	119.37	98.47
		2202 General Education			
		01 Elementary Education			
		197 Assistance to Block Panchayats/ Intermediate Level Panchayats			
		1 Taluk Panchayats			
		01 Block Grants			
		300 Lumpsum – Zilla Panchayats	0.00	95.63	95.63
		2202 General Education			
		02 Secondary Education			
		197 Assistance to Zilla Panchayats/District Level Panchayats			
		1 Zilla Panchayats			
		01 Block Grants			
		300 Lumpsum – Zilla Panchayats	0.00	1.95	1.95
		2202 General Education			
		02 Secondary Education			
		197 Assistance to Block Panchayats/ Intermediate Level Panchayats			
		1 Taluk Panchayats			
		01 Block Grants			
		300 Lumpsum – Zilla Panchayats	0.00	28.30	28.30
		2202 General Education			
		03 University and Higher Education			
		103 Government Colleges and Institutes			
		2 Other Government Colleges			
		01 Other Government Colleges			
		003 Pay – Staff	18.61	65.62	47.01
		004 Interim Relief	0.00	2.16	2.16
		2203 Technical Education			
		105 Polytechnics			
		01 Polytechnics			
		014 Other Allowance	3.21	11.78	8.57
		2203 Technical Education			
		112 Engineering /Technical Colleges and Institutes			

Sl. No.	Grant	Head of Account		Budget Provision	Expenditure	Excess
(1)	(2)	(3)		(4)	(5)	(6)
		02	S.K.S.J.T Institute, Bangalore			
		003	Pay – Staff	1.03	5.06	4.03
		014	Other Allowance	0.29	1.87	1.58
10	18 – Commerce and Industries	2851	Village and Small Industries			
		107	Sericulture Industries			
		1	State Sericulture Industries			
		01	Sericulture and Other Offices			
		004	Interim Relief	0.00	1.38	1.38
11	20 – Public Works	2059	Public Works			
		80	General			
		001	Direction and Administration			
		05	Execution (C&B South)			
		004	Interim Relief	0.00	1.97	1.97
		2059	Public Works			
		80	General			
		001	Direction and Administration			
		09	Execution (C&B North)			
		004	Interim Relief	0.00	1.42	1.42
12	21 – Water Resources	2705	Command Area Development			
		800	Other Expenditure			
		1	Expenditure met from Development Fund – World Food Programme			
		03	WALMI			
		101	Grants-In-Aid	5.00	17.72	12.72
13	22 – Health and Family Welfare	2210	Medical and Public Health			
		01	Urban Health Services – Allopathy			
		001	Direction and Administration			
		01	Directorate of Health and Family Welfare Services (Medical Branch)			
		002	Pay Officers	0.21	2.61	2.40
		2210	Medical and Public Health			
		01	Urban Health Services- Allopathy			
		110	Hospitals and Dispensaries			
		2	Major Hospitals			
		39	Karnataka Health Systems Development Project – State Share			
		004	Interim Relief	0.00	1.92	1.92
		2210	Medical and Public Health			
		03	Rural Health Services – Allopathy			
		110	Hospitals and Dispensaries			
		01	Taluk Level General Hospitals			
		004	Interim Relief	0.00	1.09	1.09
14	23 – Labour	2210	Medical and Public Health			
		01	Urban Health Services- Allopathy			
		102	Employees State Insurance Scheme			
		01	Administrative Unit			
		004	Interim Relief	0.00	1.35	1.35
		2230	Labour and Employment			
		03	Training			
		101	Industrial Training Institutes			
		01	Industrial Training Institutes/ Centers			
		004	Interim Relief	0.00	1.25	1.25
15	27 – Law	2014	Administration of Justice			
		114	Legal Advisers and Counsels			
		01	Advocate General			
		014	Other Allowance	0.66	3.91	3.25
			Total	67.99	498.12	430.13

APPENDIX 2.7

**UNNECESSARY SUPPLEMENTARY PROVISION
(MORE THAN ONE CRORE)
(REFERENCE: PARAGRAPH 2.3.8; PAGE 81)**

(₹ in crore)

Sl. No	Grant	Head of Account	Provision			Expenditure	Unspent Provision
			Original	Supplementary	Total		
1	02 – Animal Husbandry and Fisheries	2405- 00- 103- 0- 18- 059	0.00	2.00	2.00	0.00	2.00
		4403- 00- 101- 0- 17- 386	0.00	9.08	9.08	0.00	9.08
		4404- 00- 190- 0- 01- 211	0.00	4.00	4.00	0.00	4.00
2	07 – Rural Development and Panchayat Raj	2515- 00- 196 -1- 05- 300	60.00	7.97	67.97	0.17	67.80
		4702- 00- 101- 9- 04- 133	13.84	0.11	13.95	11.34	2.61
3	10 – Social Welfare	2225- 02 -197- 6- 03- 401	1.85	2.71	4.56	1.86	2.70
		2225- 02 - 197- 6- 03- 402	0.28	0.27	0.55	0.20	0.35
		2225- 02- 197- 6- 03- 403	2.50	2.26	4.76	2.33	2.43
		2225 -02- 197- 6- 03- 406	3.50	1.44	4.94	3.48	1.46
		2225- 02- 197- 6- 03- 407	4.00	2.76	6.76	3.85	2.91
		2225- 02- 197- 6- 03- 453	2.03	1.50	3.53	1.94	1.59
		2225- 02- 197- 6- 03- 456	0.90	1.19	2.09	0.90	1.19
		2225- 02- 197- 6- 03- 457	0.35	1.08	1.43	0.25	1.18
		2225- 02- 197- 6- 03- 466	0.38	1.63	2.01	0.38	1.63
		2225- 02- 794- 0- 01- 059	100.00	62.00	162.00	97.41	64.59
4	14 - Revenue	2053- 00- 093-1- 01- 053	0.00	2.00	2.00	0.00	2.00
		2053- 00-101- 0- 03- 200	1.17	5.00	6.17	1.15	5.02
5	20 – Public Works	2216- 01-700- 3- 01- 200	64.29	5.00	69.29	62.88	6.41
		3054- 04-337- 1- 09- 172	171.25	14.25	185.50	166.90	18.60
		4711- 01-103- 1- 00- 436	0.00	2.00	2.00	0.00	2.00
		5054- 03- 337-0- 81- 172	0.00	25.00	25.00	0.00	25.00
6	21- Water Resources	2700- 08-101- 0- 01 -200	0.74	1.69	2.43	0.50	1.93
7	22- Health and Family Welfare Services	4210-01-110- 1- 01- 145	0.00	10.85	10.85	0.00	10.85
Total			427.08	165.79	592.87	355.54	237.33

APPENDIX 2.8

**EXCESSIVE SUPPLEMENTARY PROVISION
(ALL SELECTED GRANTS : MORE THAN ONE CRORE)
(REFERENCE: PARAGRAPH 2.3.9; PAGE 81)**

(₹ in crore)

Sl. No	Grant	Head of Account	Provision			Expenditure	Unspent Provision
			Original	Supplementary	Total		
1	02 – Animal Husbandry and Fisheries	2403- 00- 191- 1-11- 059	10.00	15.00	25.00	16.31	8.69
		2403- 00- 196- 1- 01- 300	0.00	7.10	7.10	2.46	4.64
		4405- 00- 104- 0- 02- 386	9.00	15.00	24.00	9.76	14.24
2	07 – Rural Development and Panchayat Raj	2515- 00- 101- 0- 25- 059	0.00	8.21	8.21	2.05	6.16
		3054- 80- 196- 1- 01- 405	1.18	5.96	7.14	3.18	3.96
		4215- 01- 102- 9- 01- 059	300.50	86.00	386.50	308.46	78.04
		4215- 02- 800- 0- 02- 132	292.18	350.00	642.18	605.26	36.92
		5054- 04- 337- 7- 01- 132	400.00	444.63	844.63	824.09	20.54
3	08 - Forest, Ecology and Environment	2406- 01- 001- 1- 01- 004	0.00	5.17	5.17	0.15	5.02
4	09 – Co-operation	2425- 00- 001- 0- 01- 004	0.00	3.11	3.11	0.79	2.32
		2425- 00- 107- 2- 41- 106	255.00	350.00	605.00	405.00	200.00
5	10 – Social Welfare	2225- 01- 196- 1- 01- 300	0.00	6.25	6.25	1.20	5.05
6	14 – Revenue	2029- 00- 001- 0- 01- 004	0.00	12.74	12.74	0.07	12.67
		2075- 00- 800- 4- 03- 101	0.18	1.17	1.35	0.21	1.14
		2235- 60- 001- 0- 01- 059	0.00	6.85	6.85	0.48	6.37
		2235- 60- 102- 1- 03- 059	25.00	10.00	35.00	31.03	3.97
7	18 – Commerce and Industries	2851- 00- 102- 0- 69- 106	30.00	83.92	113.92	73.40	40.52
		2851- 00- 103- 0- 62- 059	33.30	4.00	37.30	33.82	3.48
		2851- 00- 107- 1- 35- 059	29.50	24.67	54.17	44.98	9.19
		2851- 00- 107- 1- 45- 059	0.00	6.00	6.00	3.39	2.61
		2851- 00- 107- 1- 80- 004	0.00	3.14	3.14	0.28	2.86
		4702- 00- 102- 1- 80- 396	0.00	3.30	3.30	0.22	3.08
		2702- 02- 005- 0- 80- 200	0.08	4.77	4.85	0.54	4.31
		4851- 00- 107- 1- 01- 139	5.00	10.00	15.00	5.54	9.46
		4860- 04- 800- 0- 01- 172	8.50	5.00	13.50	11.31	2.19
8	20 - Public Works	2059- 80- 001- 0- 01- 004	0.00	5.69	5.69	0.17	5.52
		2059- 80- 001- 0- 04- 051	1.11	2.50	3.61	2.14	1.47
		2059- 80- 053- 4- 00- 200	158.52	28.40	186.92	184.15	2.77
		4059- 80- 051- 0- 32- 386	75.00	72.78	147.78	112.78	35.00
		4059- 80- 051- 0- 40- 386	50.00	100.00	150.00	132.77	17.23
		4059- 80- 051- 0- 42- 386	30.00	14.45	44.45	36.62	7.83
		5054- 03- 337- 0- 02- 172	57.10	543.50	600.60	341.41	259.19
		5054- 03- 337- 0- 14- 172	0.00	300.00	300.00	199.86	100.14
		5054- 05- 337- 2- 01- 172	800.00	800.00	1,600.00	1,217.27	382.73
		7615- 00- 200- 2- 03- 394	50.00	58.00	108.00	88.54	19.46
9	21 – Water Resources	2700- 03- 001- 0- 01- 004	0.00	3.73	3.73	0.34	3.39
		4700- 13- 800- 0- 02- 132	0.00	10.00	10.00	2.50	7.50
		4702- 00- 101- 1- 13- 132	0.00	280.00	280.00	94.52	185.48
		4711- 01- 103- 1- 02- 139	1.00	58.46	59.46	6.74	52.72
10	22 – Health and Family Welfare Services	2210- 06- 001- 1- 01- 300	5.63	24.74	30.37	12.48	17.89
		2210- 01- 001- 0- 22- 004	0.00	11.10	11.10	1.76	9.34
11	24 – Energy	2801- 80- 101- 1- 04- 106	3,900.00	956.00	4,856.00	4,853.28	2.72

12	27 – Law	2014- 00- 105- 0- 01- 004	0.00	9.56	9.56	3.98	5.58
		2014- 00- 114- 0- 01- 059	4.50	0.65	5.15	0.46	4.69
13	28 – Parliamentary Affairs and Legislation	2011- 02- 101- 0- 05- 041	11.00	9.83	20.83	17.22	3.61
		2011- 02- 101- 0- 05- 001	10.50	1.76	12.26	10.73	1.53
		2011- 02- 101- 0- 05- 041	5.20	3.52	8.72	6.67	2.05
Total			6,558.98	4,766.66	11,325.64	9,710.37	1,615.27

APPENDIX 2.9

INADEQUATE SUPPLEMENTARY PROVISION
(MORE THAN ONE CRORE)

(REFERENCE: PARAGRAPH 2.3.10; PAGE 81)

(₹ in crore)

Sl. No.	Grant	Head of Account	Provision			Expenditure	Excess Uncovered
			Original	Supplementary	Total		
1	14 – Revenue	2235-60-001-0-02-059	305.98	239.00	544.98	730.98	186.00
		2235-60-102-1-01-251	277.22	22.00	299.22	400.85	101.63
		2235-60-102-2-01-251	412.17	125.00	537.17	597.81	60.64
2	18 - Commerce and Industries	3475-00-797-0-01-261	475.00	95.00	570.00	609.28	39.28
Total			1,470.37	481.00	1,951.37	2,338.92	387.55

APPENDIX 2.10

**INJUDICIOUS RE-APPROPRIATION OF FUNDS
(REFERENCE: PARAGRAPH 2.3.11: PAGE 81)**

							(₹ in crore)
Sl. No.	Head of Account		Provision (Original plus Supplementary)	Re-appropriation	Final Grant	Expenditure	Excess (+)/ unspent provision (-)
1	2210	Medical and Public Health					
	01	Urban Health Services – Allopathy					
	001	Direction and Administration					
	01	Directorate of Health and Family Welfare Services – Medical Branch					
	002	Pay Officers	0.21	(+0.78)	0.99	2.61	(+)1.62
2	2014	Administration of Justice					
	105	Civil and Session Courts					
	01	Establishment Charges					
	002	Pay Officers	32.52	(+3.56)	36.08	37.38	(+)1.30
3	2014	Administration and Justice					
	105	Civil and Session Courts					
	01	Establishment Charges					
	003	Pay Staff	87.88	(+3.18)	91.06	95.14	(+)4.08
		Total	120.61	(+)7.52	128.13	135.13	(+)7.00
4	2501	Special Programme for Rural Development					
	04	Integrated Rural Energy Planning Programme					
	105	Project Implementation					
	03	Karnataka State Bio Fuel Policy Implementation					
	059	Other Expenses	10.00	(-)1.08	8.92	7.50	(-)1.42
5	2515	Other Rural Development Programme					
	196	Assistance to Zilla Panchayats/ District Level Panchayats					
	1	Zilla Panchayats					
	05	Maintenance Grants					
	300	Lumpsum – Zilla Panchayats	67.97	(-)0.96	67.01	17.50	(-)49.51
6	2406	Forestry and Wildlife					
	02	Environmental Forestry and Wild Life					
	110	Wild Life Preservation					
	47	Development of Wild Life Sanctuaries and National Parks - CSS					
	139	Major Works	12.00	(-)2.50	9.50	6.58	(-)2.92
7	2425	Co-operation					
	001	Direction and Administration					
	01	Registrar of Co-operative Societies					
	004	Interim Relief	3.11	(-)0.94	2.17	0.79	(-)1.38
8	2225	Welfare of SCs/STs and OBCs					
	01	Welfare of SCs					
	196	Assistance to Zilla Panchayats/ District Level Panchayats					
	1	Zilla Panchayats					
	01	Block Grants					
	800	Lumpsum – Zilla Panchayats	6.25	(-)0.50	5.75	1.20	(-)4.55
9	2225	Welfare of SCs/STs and OBCs					
	03	Welfare of Backward Classes					
	277	Education					
	2	Welfare of OBCs					
	37	Koushalya – Backward Classes					
	059	Other Expenses	4.50	(-)1.95	2.55	0.01	(-)2.54
10	2225	Welfare of SC/ST and OBC					
	03	Welfare of Backward Classes					
	277	Education					
	2	Welfare of OBCs					
	57	Stipend to Backward Classes					

Sl. No.	Head of Account	Provision (Original plus Supplementary)	Re-appropriation	Final Grant	Expenditure	Excess (+)/ unspent provision (-)
	117 Nursing Students Scholarships and Incentives	3.50	(-)0.80	2.70	1.54	(-)1.16
11	2408 Food, Storage and Ware Housing					
	01 Food					
	102 Food Subsidies					
	01 Food Subsidies					
	106 Subsidies	850.00	(-)0.36	849.64	791.43	(-)58.21
12	2030 Stamps and Registration					
	01 Stamps Judicial					
	101 Cost of Stamps					
	2 Upgradation of Standards of Administration					
	04 Charges of Supply of Registered Documents					
	051 General Expenses	27.82	(-)3.40	24.42	22.46	(-)1.96
13	2053 District Administration					
	093 District Establishments					
	7 Taluk Establishment					
	01 Taluk Offices Establishments					
	003 Pay Staff	96.96	(-)1.21	95.75	94.40	(-)1.35
14	2851 Village and Small Industries					
	107 Sericulture Industries					
	1 State Sericulture Industries					
	40 New Initiative for Sericulture Development					
	059 Other Expenses	65.00	(-)2.00	63.00	10.07	(-)52.93
15	2852 Industries					
	80 General					
	003 Industrial Education Research and Training					
	12 Establishment of New Industrial Clusters					
	133 Special Development Plan	30.85	(-)13.33	17.52	16.15	(-)1.37
16	2852 Industries					
	80 General					
	003 Industrial Education Research and Training					
	12 Establishment of New Industrial Clusters					
	422 Special Component Plan	20.86	(-)2.54	18.32	15.82	(-)2.50
17	2852 Industries					
	80 General					
	800 Other Expenses					
	43 Refund of ST to eligible Industries					
	059 Other Expenditure	50.00	(-)3.25	46.75	40.99	(-)5.76
18	2852 Industries					
	80 General					
	800 Other Expenditure					
	47 Establishment of Urban Haat					
	059 Other Expenses	5.50	(-)1.00	4.50	2.00	(-)2.50
19	4702 Capital Outlay on Minor Irrigation					
	102 Ground Water					
	1 Community Irrigation Works Ganga Kalyana Scheme					
	80 Construction of Regional Information and Training Centre					
	396 Construction	3.30	(-)1.60	1.70	0.22	(-)1.48
20	6852 Loans for Iron and Steel Industries					
	02 Manufacture					
	800 Other Loans					
	01 Loan against VAT Payment to Industrial Units					
	394 Loans	50.00	(-)25.00	25.00	14.91	(-)10.09
21	2217 Urban Development					
	04 Slum Area Improvement					
	191 Assistance to Local Bodies,					

Sl. No.	Head of Account	Provision (Original plus Supplementary)	Re-appropriation	Final Grant	Expenditure	Excess (+)/ unspent provision (-)	
	1 83 101	Corporations, Urban Development Authorities, Town Improvement Boards etc. Bangalore Metropolitan Regional Development Authority Karnataka Municipal Reforms Project –EAP Grants-in-Aid	325.00	(-)50.00	275.00	155.00	(-)120.00
22	3604 191 1 51 001	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions Assistance to Municipal Corporation Entry Tax Devolution General Consolidated Salaries	8.40	(-)5.06	3.34	0.10	(-)3.24
23	3604 191 3 11 032	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions Assistance to Municipal Corporation Mukhya Mantrigala Nagarothana Yojane Bellary Grants for creation of Capital Assets	33.00	(-)7.00	26.00	15.00	(-)11.00
24	3604 191 3 17 032	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions Assistance to Municipal Corporation Mukhya Mantrigala Nagarothana Yojane Tumkur Grants for creation of Capital Assets	41.57	(-)12.00	29.57	0.00	(-)29.57
25	2059 80 001 09 011	Public Works General Direction and Administration Execution (C&B North) Dearness Allowances	25.33	(-)1.18	24.15	21.21	(-)2.94
26	2059 80 053 4 200	Public Works General Maintenance and Repairs Repair, Maintenance and Minor Alterations to various Departmental Buildings Maintenance	186.92	(-)0.32	186.60	184.15	(-)2.45
27	4059 80 051 50 386	Capital Outlay on Public Works General Construction Karnataka Bhavan I, II and III in Delhi Construction	10.00	(-)2.85	7.15	1.37	(-)5.78
28	5054 03 337 02 172	Capital Outlay on Roads and Bridges State Highways Road Works Other Road Formation Roads	600.60	(-)25.00	575.60	341.41	(-)234.19
29	5054 03 337 13 172	Capital Outlay on Roads and Bridges State Highways Road Works Renewal of State Highways Roads	210.00	(-)5.00	205.00	169.84	(-)35.16
30	5054 03 337 84	Capital Outlay on Roads and Bridges State Highways Road Works Karnataka State Highways Improvement Project					

Sl. No.	Head of Account	Provision (Original plus Supplementary)	Re-appropriation	Final Grant	Expenditure	Excess (+)/ unspent provision (-)
	172 Roads– II EAP (KSHIP)	600.00	(-)350.00	250.00	105.54	(-)144.46
31	2700 Major Irrigation 03 Tungabhadra Project 001 Direction and Administration 01 Maintenance Establishment 004 Interim Relief	3.73	(-)1.37	2.36	0.34	(-)2.02
32	2700 Major Irrigation 08 Karanja Project 101 Maintenance and Repairs 01 Maintenance and Repairs 200 Maintenance	2.43	(-)0.91	1.52	0.50	(-)1.02
33	2705 Command Area Development 201 CADA for T.B. Project 01 T.B. Project 101 Grants-in-Aid	24.73	(-)5.80	18.93	14.93	(-)4.00
34	2705 Command Area Development 205 CADA for Bhadra Project 01 Bhadra Project 101 Grants-in-Aid	24.51	(-)5.00	19.51	5.99	(-)13.52
35	2705 Command Area Development 206 CADA, Gulbarga 01 Projects 101 Grants-in-Aid	20.58	(-)3.75	16.83	5.67	(-)11.16
36	4701 Capital Outlay on Medium Irrigation 74 Karnataka Neeravari Nigam Ltd. 800 Other Expenditure 01 Accelerated Irrigation Benefit Programme (AIBP) 139 Major Works	1,389.00	(-)503.00	886.00	869.06	(-)16.94
37	4701 Capital Outlay on Medium Irrigation 80 General 190 Investment in Public Sector and Other Undertakings 3 Krishna Bhagya Jala Nigam Ltd. 132 Capital Expenses	1,346.90	(-)14.51	1332.39	1192.39	(-)140.00
38	4702 Capital Outlay on Minor Irrigation 101 Surface Water 1 Water Tanks – Construction of New Tanks, Pickups etc. 13 Repairs and Rejuvenation of Tanks - MI 132 Capital Expenses	280.00	(-)44.50	235.50	94.52	(-)140.98
39	2210 Medical and Public Health 01 Urban Health Services – Allopathy 001 Direction and Administration 01 Directorate of Health and Family Welfare Services (Medical Branch) 015 Subsidiary Expenses	15.60	(-)3.10	12.50	10.13	(-)2.37
40	2210 Medical and Public Health 01 Urban Health Services – Allopathy 110 Hospital and Dispensaries 1 Hospitals Attached to Teaching Institutions 22 Psychiatric Clinics, Hospitals for ED&TB Sanitarium, Major and Districts Hospitals and Blood Banks 004 Interim Relief	11.10	(-)5.70	5.40	1.76	(-)3.64
41	2210 Medical and Public Health 03 Rural Health Services - Allopathy 110 Hospitals and Dispensaries 01 Taluk Level General Hospitals 003 Pay Staff	25.72	(-)1.42	24.30	22.54	(-)1.76
42	2210 Medical and Public Health 03 Rural Health Services - Allopathy 110 Hospitals and Dispensaries 01 Taluk Level General Hospitals					

Sl. No.	Head of Account		Provision (Original plus Supplementary)	Re-appropriation	Final Grant	Expenditure	Excess (+)/ unspent provision (-)
	011	Dearness Allowance	23.25	(-)2.16	21.09	18.61	(-)2.48
43	4210	Capital Outlay on Medical and Public Health					
	01	Urban Health Services					
	110	Hospitals and Dispensaries					
	1	Buildings					
	01	Hospitals Construction/ Up-gradation					
	139	Major Works	25.00	(-)2.23	22.77	20.28	(-)2.49
44	4210	Capital Outlay on Medical and Public Health					
	03	Medical Education Training and Research					
	105	Allopathy					
	1	Buildings					
	09	Additional facilities in Existing Medical Colleges					
	423	Sub-plan	5.00	(-)2.18	2.82	1.50	(-)1.32
45	4210	Capital Outlay on Medical and Public Health					
	04	Public Health					
	200	Other Programme					
	1	Buildings					
	02	Arogya Bhavana					
	386	Construction	12.50	(-)1.60	10.90	0.42	(-)10.48
46	2014	Administration of Justice					
	105	Civil and Sessions Court					
	01	Establishment Charges					
	011	Dearness Allowance	94.18	(-)13.07	81.11	75.50	(-)5.61
		Total	6,652.67	(-)1,131.13	5,521.54	4,371.33	(-)1,150.21
47	2075	Miscellaneous General Services					
	101	Pensions in lieu of resumed Jagirs Lands Territories etc.					
	1	Land Revenue					
	01	Amount Payable to Religious and Charitable Institutions on abolition of Inams					
	100	Financial Assistance/ Relief	32.86	(+)1.50	34.36	31.30	(-)3.06
48	2851	Village and Small Industries					
	103	Handloom Industries					
	62	Weavers Package					
	059	Other Expenses	37.30	(+)1.00	38.30	33.82	(-)4.48
49	5054	Capital Outlay on Roads and Bridges					
	04	District and Other Roads					
	800	Other Expenditure					
	3	NABARD Assisted Works					
	01	Rural Roads					
	436	NABARD Works	200.00	(+)50.00	250.00	246.83	(-)3.17
50	5054	Capital Outlay on Roads and Bridges					
	80	General					
	190	Investment in Public Sector and Other Undertakings					
	01	Karnataka State Roads Development Corporation					
	132	Capital Expenses	180.00	(+)350.00	530.00	430.00	(-)100.00
51	2705	Command Area Development					
	203	CADA for Cauvery Basin Project					
	01	Cauvery Basin Projects					
	101	Grants-in-Aid	23.85	(+)25.55	49.40	45.46	(-)3.94
52	4701	Capital Outlay on Medium Irrigation					
	80	General					
	190	Investment in Public Sector and Other Undertakings					
	4	Karnataka Neeravari Nigam Ltd.					
	422	Special Component Plan	62.50	(+)30.00	92.50	57.50	(-)35.00

Sl. No.	Head of Account		Provision (Original plus Supplementary)	Re-appropriation	Final Grant	Expenditure	Excess (+)/ unspent provision (-)
53	4701 80 190 4 423	Capital Outlay on Medium Irrigation General Investment in Public Sector and Other Undertakings Karnataka Neeravari Nigam Ltd. Tribal Sub-Plan	27.50	(+)20.00	47.50	32.50	(-)15.00
54	4702 101 1 09 132	Capital Outlay on Minor Irrigation Surface Water Water Tanks – Construction of New Tanks, Pickups etc National Project for Repair, Renovation and Restoration of Water Bodies Capital Expenses	40.20	(+)50.00	90.20	88.59	(-)1.61
55	4702 101 1 10 139	Capital Outlay on Minor Irrigation Surface Water Water Tanks – Construction of New Tanks, Pickups etc AIBP Major Works	109.00	(+)139.50	248.50	181.45	(-)67.05
56	4702 789 422	Capital Outlay on Minor Irrigation Special Component Plan Special Component Plan	121.14	(+)20.00	141.14	105.13	(-)36.01
57	4702 796 423	Capital Outlay on Minor Irrigation Tribal Area Sub-plan Tribal Sub-plan	54.70	(+)5.00	59.70	41.15	(-)18.55
58	2501 04 105 02 059	Special Programmes for Rural Development Integrated Rural Energy Planning Programme Project Implementation Establishment of IREP Programme Centre Other Expenses	0.70	(+)1.08	1.78	0.70	(-)1.08
59	3604 191 3 23 032	Compensation and Assignments to Local Bodies and Panchayat Raj Institutions Assistance to Municipal Corporation Mukhya Mantrigala Nagarothana Yojane Mysore Grants for Creation of Capital Assets	33.00	(+)5.00	38.00	0.00	(-)38.00
60	6217 60 800 04 394	Loans for Urban Development Other Urban Development Schemes Other Loans Loans for BMRCL Loans	795.72	(+)132.28	928.00	833.00	(-)95.00
Total			1,718.47	(+)830.91	2,549.38	2,127.43	(-)421.95

APPENDIX 2.11

**DEFECTIVE RE-APPROPRIATION ORDERS
(REFERENCE: PARAGRAPH 2.3.12; PAGE 82)**

(₹ in crore)

Sl. No.	Grant/ Section		Re-appropriation Order		Amount	Issuing Authority	Reasons for rejection
			Number	Date			
1	2	Animal Husbandry and Fisheries	FD 265 EXP 4	31-03-2012	0.42	Under Secretary to Government, Finance Department	Annexure not issued
2	4	Department of Personnel and Administrative Reforms	FD 519 BRS 2011	31-03-2012	0.39	Deputy Secretary to Government, Finance Department,	Net Budget taken in Form 22A instead of Original Budget provision
3			FE 520 BRS 2011	31-03-2012	0.20	Deputy Secretary to Government, Finance Department,	Net Budget taken in Form 22A instead of Original Budget provision
4			FD 521 BRS 2011	31-03-2012	1.81	Deputy Secretary to Government, Finance Department,	Net Budget taken in Form 22A instead of Original Budget provision
5			FD 522 BRS 2011	31-03-2012	0.50	Deputy Secretary to Government, Finance Department,	Net Budget taken in Form 22A instead of Original Budget provision
6	5	Home and Transport	FD 508 BRS 2011	31-03-2012	39.18	Deputy Secretary to Government, Finance Department,	New Service
7	9	Co-operation	FD 450 BRS 2012	31-03-2012	25.00	Deputy Secretary to Government, Finance Department	New Service.
8			FD 202 EXP 2	29-03-2012	0.66	Deputy Secretary to Government, Finance Department	GO and Annexure not signed
9	11	Women and Child Development	MAMAE : LEKKA – 7/ 20 PUVI	26-11-2011	0.05	Director, Women and Child Development Bangalore	Form 22 A not balanced
10			FD 02 BRS 2011	31-03-2012	9.63	Deputy Secretary to Government, Finance Department	New Service
11	17	Education	FD 527 BRS 2011	31-03-2012	34.02	Deputy Secretary to Government, Finance Department	JE proposed for actual expenditure
12			FD 531 BRS 2012	31-03-2012	8.67	Deputy Secretary to Government, Finance Department	Revenue recovery head not admissible
13			FD 532 BRS 2012	31-03-2012	8.85	Deputy Secretary to Government, Finance Department	New Service
14			FD 533 BRS 2012	31-03-2012	7.76	Deputy Secretary to Government, Finance Department	New Service
15			FD 534 BRS 2012	31-03-2012	20.64	Deputy Secretary to Government, Finance Department	New Service and object code not indicated in Form 22 A.
16			FD 536 BRS 2012	31-03-2012	2.84	Deputy Secretary to Government, Finance Department	New service and Form 22 A does not tally.

Sl. No.	Grant/ Section		Re-appropriation Order		Amount	Issuing Authority	Reasons for rejection
			Number	Date			
17			FD 540 BRS 2012	31-03-2012	26.37	Deputy Secretary to Government, Finance Department	New Service.
18			FD 541 BRS 2011	31-03-2012	4.53	Deputy Secretary to Government, Finance Department	Revenue recovery head not admissible
19	21	Water Resources	PW 351 ACTT - 1/ 2012	31-03-2012	0.07	Under Secretary to Government, Finance Department (PWD Cell)	Re-appropriation against NIL budget for Interim Relief
20			PW 351 (A) A/CS-1/ 2012	31-03-2012	0.64	Under Secretary to Government, Finance Department (PWD Cell)	Without provision - IR
21			PW 351 (B) ACTT -1/ 2012	31-03-2012	0.26	Under Secretary to Government, Finance Department (PWD Cell)	Re-appropriation against NIL budget for Interim Relief
22			PW 352 ACTT - 1/2012	31-03-2012	0.19	Under Secretary to Government, Finance Department (PWD Cell)	Re-appropriation against NIL budget for Interim Relief
23			PW 352 (A) A/C-1/ 2012	31-03-2012	0.02	Under Secretary to Government, Finance Department (PWD Cell)	Re-appropriation against NIL budget for Interim Relief
24			PW 352 (B) A/C-1/ 2012	31-03-2012	0.15	Under Secretary to Government, Finance Department (PWD Cell)	Re-appropriation against NIL budget for Interim Relief
25			PW 352 (C) A/C-1/ 2012	31-03-2012	0.12	Under Secretary to Government, Finance Department (PWD Cell)	Re-appropriation against NIL budget for Interim Relief
26			LOE 353 ACTT-1/ 2012	31-03-2012	0.05	Under Secretary to Government, Finance Department (PWD Cell)	Re-appropriation against NIL budget for Interim Relief
27			PW 353 (A) ACTT -1/ 2012	31-03-2012	0.89	Under Secretary to Government, Finance Department (PWD Cell)	Re-appropriation against NIL budget for Interim Relief
28			PW 354 A/C-1/ 2012	31-03-2012	0.72	Under Secretary to Government, Finance Department (PWD Cell)	Re-appropriation against NIL budget for Interim Relief
29			PW 354 (A) A/C-1/ 2012	31-03-2012	0.10	Under Secretary to Government, Finance Department (PWD Cell)	Re-appropriation against NIL budget for Interim Relief
30			PW 354 (B) A/C-1/ 2012	31-03-2012	0.04	Under Secretary to Government, Finance Department (PWD Cell)	Re-appropriation against NIL budget for Interim Relief
31			PW 405 (A) EXP-1/ 2012	31-03-2012	0.13	Under Secretary to Government, Finance Department (PWD)	Form not self- balanced

Sl. No.	Grant/ Section		Re-appropriation Order		Amount	Issuing Authority	Reasons for rejection
			Number	Date			
32			PW 405 (B) EXP-1 / 2012	31-3-2012	1.48	Special Officer and Ex-Officio Deputy Secretary, Finance Department (PWD Cell)	Saving not available
33			PW 405 (C) EXP-1/ 2012	31-03-2012	1.31	Special Officer and Ex-Officio Deputy Secretary, Finance Department (PWD Cell)	Saving not available. Incomplete statement
34	22	Health and Family Welfare	AKUKA 32 KVM 2012	09-03-2012	0.50	Under Secretary to Government, Health and Family Welfare Department	Form 22 A does not tally
35	27	Law	FD 516 BRS 2011	31-03-2012	6.47	Deputy Secretary to Government, Finance Department	New Service
		Total			204.66		

APPENDIX 2.12

STATEMENT OF VARIOUS GRANTS/APPROPRIATIONS
IN WHICH UNSPENT PROVISION OCCURRED BUT NO PART OF WHICH WAS SURRENDERED

(REFERENCE: PARAGRAPH 2.3.13; PAGE 82)

			(₹ in crore)
Sl. No.	Grant and Section		Unspent provision
1	4	Department of Personnel and Administrative Reforms (Capital Voted)	5.00
2	7	Rural Development and Panchayat Raj (Revenue Charged) (Capital Voted)	0.02 577.94
3	8	Forest, Ecology and Environment (Revenue Charged)	211.42
4	10	Social Welfare (Revenue Voted) (Capital Voted)	166.78 42.13
5	11	Women and Child Development (Capital Voted)	46.06
6	14	Revenue (Revenue Charged) (Capital Voted)	18.92 0.71
7	16	Housing (Revenue Voted)	176.04
8	19	Urban Development (Capital Voted)	514.76
9	22	Health and Family Welfare Services (Capital Charged)	10.85
10	23	Labour (Capital Voted)	4.75
11	26	Planning, Statistics, Science and Technology (Capital Voted)	40.27
Total			1,815.65

APPENDIX 2.13

**SURRENDER OF UNSPENT PROVISION
(REFERENCE: PARAGRAPH 2.3.13; PAGE 82)**

(₹ in crore)					
Sl. No.	Grant/Section		Amount of unspent provision	Amount surrendered	Amount not surrendered
(1)	(2)		(3)	(4)	(5)
1	1	<i>Agriculture and Horticulture</i>			
		Revenue Voted	1,202.56	1,009.73	192.83
		Capital Voted	46.06	32.36	13.70
2	2	<i>Animal Husbandry & Fisheries</i>			
		Revenue Voted	172.82	118.23	54.59
		Capital Voted	36.19	21.10	15.09
3	3	<i>Finance</i>			
		Revenue Voted	260.68	198.07	62.61
		Capital Voted	17.80	0.40	17.40
4	4	<i>Department of Personnel and Administrative Reforms</i>			
		Revenue Voted	93.44	84.11	9.33
		Revenue Charged	6.01	4.65	1.36
		Capital Voted	5.00	0.00	5.00
5	5	<i>Home and Transport</i>			
		Revenue Voted	212.71	121.19	91.52
		Capital Voted	131.29	7.76	123.53
6	6	<i>Infrastructure Development</i>			
		Revenue Voted	11.25	7.62	3.63
		Capital Voted	265.46	209.17	56.29
7	7	<i>Rural Development and Panchayat Raj</i>			
		Revenue Voted	260.49	14.09	246.40
		Revenue Charged	0.02	0.00	0.02
		Capital Voted	577.94	0.00	577.94
8	8	<i>Forest, Ecology and Environment</i>			
		Revenue Voted	52.73	30.65	22.08
		Revenue Charged	211.42	0.00	211.42
		Capital Voted	0.74	0.40	0.34
9	9	<i>Co-operation</i>			
		Revenue Voted	217.32	13.09	204.23
		Capital Voted	19.14	14.09	5.05
10	10	<i>Social Welfare</i>			
		Revenue Voted	166.78	0.00	166.78
		Capital Voted	42.13	0.00	42.13
11	11	<i>Women and Child Development</i>			
		Revenue Voted	558.26	60.34	497.92
		Capital Voted	46.06	0.00	46.06
12	12	<i>Information, Tourism and Youth Services</i>			
		Revenue Voted	40.21	14.57	25.64
13	13	<i>Food and Civil Supplies</i>			
		Revenue Voted	86.33	47.31	39.02
14	14	<i>Revenue</i>			
		Revenue Voted	70.95	33.05	37.90
		Revenue Charged	18.92	0.00	18.92
		Capital Voted	0.71	0.00	0.71
15	15	<i>Information Technology</i>			
		Revenue Voted	4.05	3.27	0.78
16	16	<i>Housing</i>			
		Revenue Voted	176.04	0.00	176.04

Sl. No.	Grant/Section	Amount of unspent provision	Amount surrendered	Amount not surrendered
17	17	Education		
		Revenue Voted	596.17	490.76
		Capital Voted	103.58	38.82
18	18	Commerce and Industries		
		Revenue Voted	171.01	88.59
		Capital Voted	102.13	100.33
19	19	Urban Development		
		Revenue Voted	631.46	526.39
		Capital Voted	514.76	514.76
20	20	Public Works		
		Revenue Voted	224.61	220.86
		Capital Voted	809.36	797.59
21	21	Water Resources		
		Revenue Voted	571.46	563.13
		Capital Voted	779.91	756.38
22	22	Health and Family Welfare Services		
		Revenue Voted	162.26	86.67
		Capital Voted	78.12	54.48
		Capital Charged	10.85	10.85
23	23	Labour		
		Revenue Voted	226.66	132.82
		Capital Voted	4.75	4.75
24	24	Energy		
		Revenue Voted	4.32	0.05
		Capital Voted	547.36	200.00
25	25	Kannada and Culture		
		Revenue Voted	76.10	24.42
		Capital Voted	27.78	22.00
26	26	Planning, Statistics, Science and Technology		
		Revenue Voted	72.60	61.62
		Capital Voted	40.27	40.27
27	27	Law		
		Revenue Voted	69.31	18.22
28	28	Parliamentary Affairs and Legislation		
		Revenue Voted	20.23	0.38
		Revenue Charged	0.81	0.01
		Total	10,857.38	7,720.41

APPENDIX 2.14

**CASES OF SURRENDER OF FUNDS IN EXCESS OF ₹ FIVE CRORE ON
30 AND 31 MARCH 2012
(REFERENCE: PARAGRAPH. 2.3.13 PAGE 82)**

Sl. No.	Grant		(₹ in crore)		
			Total provision	Amount of surrender	Percentage to total provision
1	1	Agriculture and Horticulture	1,652.11	955.82	58
2	2	Animal Husbandry and Fisheries	182.80	104.26	57
3	3	Finance	395.59	163.71	41
4	4	Department of Personnel and Administrative Reforms	83.38	45.94	55
5	5	Home and Transport	135.20	87.24	65
6	6	Infrastructure Development	299.80	204.03	68
7	7	Rural Development and Panchayat Raj	75.00	14.09	19
8	8	Forest, Ecology and Environment	34.20	13.70	40
9	9	Co-operation	6.07	6.07	100
10	11	Women and Child Development	384.14	60.34	16
11	13	Food and Civil Supplies	875.62	42.70	05
12	14	Revenue	518.36	28.23	05
13	15	Information Technology	20.00	20.00	100
14	17	Education	433.64	95.79	22
15	18	Commerce and Industries	88.75	39.06	44
16	19	Urban Development	100.00	100.00	100
17	20	Public Works	108.00	11.33	10
18	21	Water Resources	59.46	19.72	33
19	22	Health and Family Welfare Services	161.88	56.00	35
20	23	Labour	88.94	75.70	85
21	24	Energy	950.00	347.36	37
22	25	Kannada and Culture	101.86	37.45	37
23	27	Law	75.48	48.54	64
24	28	Parliamentary Affairs and Legislation	10.00	10.00	100
25	29	Debt Servicing	3,548.28	2,243.60	63
		Total	10,388.56	4,830.68	46

APPENDIX 2.15

RESULTS OF REVIEW OF SUBSTANTIAL SURRENDERS MADE DURING THE YEAR
(REFERENCE: PARAGRAPH 2.3.14; PAGE 82)

(₹ in crore)

Sl No	Grant	Name of the Scheme (Head of Account)	Provision	Amount Surrendered	Percentage of Surrender	Reasons
1	02 Animal Husbandry and Fisheries	2403-00-001-0-01-222 – Drugs and Chemicals	23.80	17.06	72	Due to non participation of bidders in adequate numbers for private participation
2		2405-00-800-0-23-059 Other Expenses	32.00	26.56	83	Due to non availability of beneficiaries.
3		2405-00-800-0-23-422 – Special Component Plan	12.00	11.18	93	- Do -
4		2405-00-800-0-23-423 – Tribal Sub-Plan	6.00	5.65	94	- Do -
5	08 Forest, Ecology and Environment	3485-03-003-0-13-139 – Major Works	7.00	5.95	85	Due to non release of anticipated grants from Central Government.
6	09 – Co- Operation	4425-00-108-0-53-211 -Investments	6.07	6.07	100	Due to non utilization of funds owing to initial stage of implementation of the scheme
7	13 – Food and Civil Supplies	2408-01-102-0-04-125 - Modernisation	20.00	17.27	86	Due to delay in tender process
8		3456-00-800-0-09-059 – Other Expenses	5.62	5.62	100	Due to non release of grants by the Government
9	18 – Commerce and Industries	2851-00-107-1-40-059 – Other Expenses	65.00	34.44	53	Reasons not furnished
10		2851-00-107-1-40-422 – Special Component Plan	15.00	8.63	58	- Do -
11		2851-00-107-1-40-423 – Tribal Sub-Plan	8.75	8.21	94	- Do -
12	19 – Urban Development	3604-00-191-7-18-032 – Grants for creation of Capital assets	100.00	100.00	100	Due to non approval of the action plan
13	22 – Health and Family Welfare Services	2210-06-800-0-81-015 – Subsidiary Expenses	25.00	18.70	75	Due to non taking up of Phase-II training activities
14		2211-00-102-0-01-051 – General Expenses	7.56	5.83	77	Due to economy measure
15		4210-01-110-7-03-139 – Major Works	8.50	6.52	77	Due to pending cases in Supreme Court
16	27 – Law	2014-00-800-1-04-059 – Other Expenses	53.94	37.44	69	Due to non commencement of morning and evening Courts
17		2071-01-111-1-01-251 – Pension and Retirement benefits	21.54	11.10	52	Due to less number of pension claims
18	28 – Parliamentary Affairs and Legislation	2011-02-800-0-06-059 – Other Expenses	10.00	10.00	100	Due to non conducting of Legislative session at Belgaum

Sl No	Grant	Name of the Scheme (Head of Account)	Provision	Amount Surrendered	Percentage of Surrender	Reasons
19	29 – Debt Servicing	2049-01-101-1-80-240 – Debt Servicing	777.48	759.70	98	Due to erroneous budgeting
20		6003-00-101-2-45-240 - Debt Servicing	5.00	5.00	100	Due to excessive provision of funds
21		6003-00-110-1-00-240 - Debt Servicing	1000.00	991.64	99	Due to non availment of Ways and Means advances during the year
22		6003-00-110-2-00-240 – Debt Servicing	350.00	350.00	100	Due to non availment of Overdraft facility from RBI
Total			2,560.26	2,442.57	95	

APPENDIX 2.16

ERRORS IN BUDGETING
(REFERENCE: PARAGRAPH 2.5; PAGE 83)

(₹ in crore)

Sl. No.	Grant	Head of account	Amount involved	Error
1	04 - Department of Personnel and Administrative Reforms	2052-	2.04	Provision made under Revenue Charged instead of Revenue Voted
		2052-	0.02	Provision made under Revenue Voted Plan instead of Non-Plan
		2070-	0.03	Provision made under Revenue Voted – Reimbursement of medical expenses under Voted instead of Charged
2	07 - Rural Development and Panchayat Raj	2801-	2.00	Provision and expenditure made under Grant No. 24 instead of Grant No. 07
3	08 - Forest, Ecology and Environment	2406-01-001-1-01	0.15	Provision made under Loan account instead of Revenue Voted
4	13 – Food and Civil Supplies	2408-01-102-0-04	20.00	Provision/ expenditure related to modernization. The minor head records expenditure related to subsidy.
5	14 - Revenue	2029-00-001-0-01	0.14	Provision made under plan head of account below salary where as all the other constituents of expenditure were under non-plan.
6	21 - Water Resources	4711-01-103-1-00 – NABARD Works	2.00	Supplementary provision made under Grant No. 20 instead of this Grant. However additional grants were provided through re-appropriation and expenditure has been accounted under this Grant.
7	29 – Debt Servicing	2049-01-101-1-	777.78	Provision made was unnecessary/ erroneous in view of the provision of funds made under the respective loans raised during 2010-11.
8		6003- -101-2-	1.00	Provision made under 6003-101-2-Debt Servicing made under Loan 12.25% KSDL 2009 (DOM 21-04-2009) which was not outstanding
		Total	805.16	

APPENDIX 2.17

RUSH OF EXPENDITURE – PUBLIC WORKS, MINOR IRRIGATION
(REFERENCE: PARAGRAPH 2.6.2.1; PAGE 87)

Sl. No	Head of Account	Total Expr. during the Year	Expenditure during last quarter		Expenditure during March		Remarks
			Amount	Percentage	Amount	Percentage	
PUBLIC WORKS, The Chief Engineer, C&B (South), Bangalore							
1	5054-03-337-0-02-172 Other Road Works	391.21	345.38	88	194.41	50	Reasons attributed by the department were releasing of grants based upon expenditure and release of more funds in the month of March for clearance of pending bills.
2	5054-03-337-0-02-172 Improvement of Roads in and around Bangalore	17.99	10.96	61	5.36	30	
3	5054-03-337-0-15-172 Core Road Network	111.45	88.41	79	39.22	35	
4	3054-03-337-0-05-200 State Highway Maintenance	84.48	57.19	68	23.16	27	
5	3054-03-337-0-06-059 13th Finance Commission (NP)	105.64	64.88	61	27.83	26	
6	4059-80-051-0-30-386 Mini Vidhanasoudha (District Administrative Building)	11.06	6.95	63	4.6	42	
7	4059-80-051-0-40-386 Belgaum Suvama Soudha	18.52	18.52	100	10.81	58	
8	4216-01-700-2-25-386 Construction of Residential quarters of High Court Judges	20.88	12.56	60	12.07	58	
PUBLIC WORKS, The Chief Engineer, C&B (North), Dharwad							
1	5054-03-337-0-02-172 Other Road Formation -Roads	465.22	413.75	89	239.46	51	Reasons attributed by the department were short release of funds by Government during the first three quarters of the financial year for the payment of pending bills.
2	3054-04-105-1-01-200 XII FC Grants for Maintenance	58.99	50.83	86	36.55	62	
3	4059-80-051-0-29-386 Departmental Building -Construction	63.48	38.77	61	29.95	47	
4	3054-03-337-0-05-200 State Highway Maintenance (Land Acquisition)	20.34	15.73	77	11.08	54	
5	5054-03-337-0-02-172 Other Road Formation -Roads	16.19	12.48	77	0.2	1	
6	3054-03-337-0-05-200 State Highway Maintenance	44.85	29.68	66	19.37	43	
7	54-03-337-0-13-423 Renewal of State Highways -Tribal Sub Plan	11.86	7.16	60	3.83	32	
8	5054-04-800-1-09-172 Suvarna Rashe Vikasa	81.96	45.81	56	38.78	47	
9	5054-03-337-0-02-423 Other Road Formation -Tribal Sub Plan	28.74	17.83	62	8.08	28	

MINOR IRRIGATION										
1	4702-00-101-1-07-436	Modernisation of Tanks	23.90	12.39	52	6.60	28	Reasons attributed by the department were release of funds at the fag end of the financial year resulting in expenditure being more during the last quarter, action plan for Capital and NABARD works being approved during the middle of the financial year and grants being released by the Government in March 2012 over and above the budget allocation.		
2	4702-00-101-5-01-139	Dams and Ports	60.37	36.29	60	31.17	52			
3	4702-00-101-1-10-139	AIBP Major works Plan	181.38	106.92	59	76.62	42			
4	4702-00-101-1-09-132	Centrally Assisted Regeneration of Tanks	88.51	49.14	56	48.31	55			
5	4702-00-101-1-13-132	Repairs & Restoration of tanks	82.26	62.90	76	21.75	26			
6	4702-00-796-0-00-423	Tribal sub Plan	41.17	21.52	52	16.30	40			
7	4702-00-101-1-12-059	13th Finance Commission	17.18	17.18	100	16.57	96			
8	4702-00-789-0-00-422	Special Component Plan	55.45	29.73	54	21.07	38			

APPENDIX 3.1

**MAJOR HEAD AND DEPARTMENT-WISE DETAILS OF OUTSTANDING UCs
SEPARATELY FOR EACH YEAR
(REFERENCE: PARAGRAPH 3.1; PAGE 99)**

Sl. No.	Head of Account	Department	Year	Number of UCs	Amount (in crore)
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	Health and Family Welfare	2010-11	8	72.76
			2011-12	194	607.77
				202	680.53
3	2217	Urban Development	1993-94	6	2.73
			2001-02	5	2.94
			2002-03	1	1.38
			2003-04	4	14.68
			2004-05	13	149.31
			2005-06	16	58.71
			2011-12	18	32.27
				63	262.02
4	2220	Information and Publicity	2007-08	3	0.30
			2008-09	3	0.16
			2010-11	12	2.71
			2011-12	12	3.42
				30	6.59
5	2235	Social Welfare	1986-87	1	0.01
			1992-93	1	0.01
			1993-94	3	0.01
			2007-08	1	5.00
			2008-09	4	10.51
			2009-10	2	10.00
			2010-11	3	13.00
			2011-12	4	20.00
				19	58.54
6	2245	Revenue	2000-01	3	1.41
7	2404	Dairy Development	2007-08	1	2.00
8	2515	Rural Development and Panchayat Raj	1988-89	23	4.28
			1989-90	3	0.24
			1990-91	47	4.84
			1991-92	51	4.32
			1992-93	15	1.72
			1993-94	28	3.53
			1994-95	62	11.87
			1999-00	23	3.58

Sl. No.	Head of Account	Department	Year	Number of UCs	Amount (in crore)
			2000-01	37	5.66
			2001-02	93	78.60
			2002-03	14	0.77
			2003-04	10	1.38
			2004-05	56	21.24
			2005-06	54	15.05
			2006-07	43	7.77
			2007-08	56	10.16
			2008-09	21	2.52
			2010-11	1	0.25
			2011-12	4	1.40
				641	179.18
9	2851	Industries and Commerce	2006-07	3	0.35
10	3451	Rural Development and Panchayat Raj	2011-12	2	6.00
11	3475	Other General Economic Services	1997-98	1	9.79
			1998-99	2	3.71
			2001-02	5	1.20
			2002-03	8	1.93
				16	16.63
12	4210	Health and Family Welfare	2009-10	1	6.79
			2010-11	20	16.55
			2011-12	72	66.80
				93	90.14
	Total			1,088	1,304.41

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

APPENDIX 3.2

**NON-RECEIPT OF INFORMATION PERTAINING TO INSTITUTIONS
SUBSTANTIALLY FINANCED BY THE GOVERNMENT
(REFERENCE: PARAGRAPH 3.2; PAGE 100)**

Sl. No.	Department	Number of Institutions	Years for which information not received
1.	Education	230	1992-93 to 2011-12
2.	Forest, Environment and Ecology	36	2007-08 to 2011-12
3.	Commerce and Industries	14	2000-01 to 2011-12
4.	Health & Family Welfare Services	7	1999-00 to 2011-12
5.	Public Works and CADA	6	2000-01 to 2011-12
6.	Co-operation	5	1980-81 to 1982-83 & 1993-94 to 2011-12
7.	Youth Services and Sports	4	1999-00 to 2011-12
8.	Planning	3	2000-01 to 2011-12
9.	Science and Technology	3	2007-08 to 2011-12
10.	Social Welfare	2	2003-04 to 2011-12
11.	Labour	1	1999-00 to 2011-12
12.	Revenue	1	2001-02 to 2011-12
13.	Animal Husbandry & Fisheries	1	2003-04 to 2011-12
	Total	313	

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

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 100)**

Sl. No	Body	Period of entrustment	Year upto which accounts rendered	Year up to which audit report issued	Placement of audit reports before the Legislature
1.	Karnataka State Khadi and Village Industries Board, Bangalore	2007-08 to 2011-12	2011-12	2010-11	<u>2010-11</u> <u>01-02-2012</u>
2.	Karnataka Industrial Areas Development Board, Bangalore	2009-10 to 2013-14	2010-11	2010-11	<u>2009-10</u> <u>05-12-2011</u>
3.	Karnataka Slum Clearance Board, Bangalore	2007-08 to 2011-12	2010-11	2010-11	<u>2009-10</u> <u>01-02-2012</u>
4.	Bangalore Water Supply and Sewerage Board, Bangalore	2009-10 to 2011-12	2011-12	2010-11	<u>2009-10</u> <u>05-12-2011</u>
5.	Karnataka Housing Board, Bangalore	2006-07 to 2010-11 & 2011-12 to 2015-16	2011-12	2010-11	<u>2010-11</u> <u>25-07-2012</u>
6.	Karnataka State Legal Services Authority, Bangalore and 30 District Legal Services Authorities	As per Act	2010-11	2010-11	<u>2009-10</u> <u>05-12-2011</u>
7.	Karnataka Bio Diversity Board, Bangalore	2008-09 to 2010-11 & 2011-12 to 2013-14	2011-12	2010-11	<u>2010-11</u> <u>25-07-2012</u>
8.	Karnataka Urban Water Supply & Drainage Board	2010-11 to 2014-15	2011-12	2010-11	<u>2010-11</u> <u>25-07-2012</u>
9.	Bangalore Development Authority, Bangalore	2010-11 to 2014-15	2011-12	2010-11	<u>2010-11</u> <u>25-07-2012</u>
10	Karnataka State Human Rights Commission, Bangalore	As per Act	2011-12	2010-11	<u>2010-11</u> <u>30-03-2012</u>
11	Karnataka Building & Other Construction workers Welfare Board, Bangalore	As per Act	2011-12	2009-10	<u>Not placed</u>

Source: Office of the PrAC&SSA)

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 101)

(₹ in crore)

Sl. No.	Undertaking	Accounts finalized upto	Investment as per the last accounts finalized	Remarks
1	Chamarajendra Technical Institute Mysore	1984-85	-	Proforma accounts due from 1985-86
2	Government Saw Mills, Joida	1968-69	-	Proforma accounts due from 1969-70. Undertaking closed w.e.f. 27-4-1971.
3	Dasara Exhibition Committee, Mysore	1980-81	-	Proforma accounts due from 1981-82 to 1995-96
4	Bangalore Dairy, Bangalore	1973-74	-	Company stands transferred to Karnataka Milk Producers Co-operative Federation Limited from November 1984.
5	Government Milk Supply Scheme, Hubli , Dharwad	1980-81	-	Proforma accounts due from 1981-82 to 1984-85 (31.01.1985). Transferred to Karnataka Dairy Development Corporation (KDDC).
6	Government Milk Supply Scheme, Mysore	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, Belgaum	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, Gulbarga	1982-83	-	Proforma accounts due from 1983-84 to 1984-85 (up to 31.01.1985). Transferred to KDDC.
9	Government Milk Supply Scheme, Bhadravathi	1980-81	-	Proforma accounts due from 1981-82 to 1984-85 (up to 14.02.1985). Transferred to KDDC.
10	Government Milk Supply Scheme, Mangalore	1982-83	-	Proforma accounts due from 1983-84 & 1984-85 (up to 14.02.1985). Transferred to KDDC.
11	Government Milk Supply Scheme, Kudige	1972-73	-	Proforma accounts due from 1973-74 & 1974-75 (up to 30.11.1975). Transferred to KDDC
12	Vaccine Institute, Belgaum	1992-93	-	Proforma accounts due from 1993-94
13	Government Silk Filature, Kollegal	2009-10	1.67	Proforma accounts due from 2010-11
14	Government Silk Filature, Chamrajanagar	2009-10	2.03	Proforma accounts due from 2010-11
15	Government Silk Filature, Santhemarahalli	2009-10	2.04	Proforma accounts due from 2010-11
16	Government Silk Filature, Mamballi	2009-10	2.48	Proforma accounts due from 2010-11
17	Government Silk Twisting and Weaving Factory, Mudigundam	2009-10	1.17	Proforma accounts due from 2008-09
18	Government Central Workshop, Madikeri	2008-09	0.07	Proforma accounts due from 2009-10
19	Karnataka Government Insurance Department, Bangalore	--	No capital account	

Source: Finance Account

APPENDIX 3.5
DEPARTMENT-WISE/DURATION-WISE BREAK UP OF THE CASES OF THEFT AND MISAPPROPRIATION
(REFERENCE: PARAGRAPH 3.5; PAGE 101)

(₹ in lakh)

Department	Upto 5 years		Upto 10 years		Upto 15 years		Upto 20 years		Upto 25 years		More than 25 years		Total	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
Animal Husbandry and Veterinary Services						1.10							1	1.10
Commerce and Industries					1	12.57	4	2.71	1	1.42			6	16.70
Education	3	5.59	1	2.00	1	1.25	3	2.88			4	0.50	12	12.22
Finance									1	0.53			1	0.53
Forest, Environment and Ecology	2	132.12					1	0.41			1	0.33	4	132.86
Health and Family Welfare											10	1.60	10	1.60
Home											1	0.64	1	0.64
Horticulture			2	26.68	4	13.31	1	1.21					7	41.20
Information, Tourism and Youth Services					14	32.04							14	32.04
Labour					1	3.10					1	0.89	2	3.99
Law and Parliamentary Affairs			5	2.42	2	1.07							7	3.49
Planning														
Public works			2	61.00	2	18.30							4	79.30
Revenue											3	0.29	3	0.29
Rural Development and Panchayat Raj														
Social Welfare											1	2.69	1	2.69
Water Resources	10	407.00	4	23.20	2	115.46	8	5.41	2	4.19	2	5.65	28	560.91
Women and Child Development					1	0.78							1	0.78
Total	15	544.71	14	115.30	28	197.88	18	13.72	4	6.14	23	12.59	102	890.34

Source: Office of Pr.A(CSSA) Pr.A(G&RSA) & Pr.A(G&E)

APPENDIX 3.6

**DEPARTMENT- WISE AND CATEGORY-WISE DETAILS OF THEFT AND
MISAPPROPRIATION CASES
(REFERENCE: PARAGRAPH 3.5; PAGE 101)**

(₹ 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
Commerce and Industries			6	16.70	6	16.70
Education	3	0.99	9	11.23	12	12.22
Finance			1	0.53	1	0.53
Forest, Environment and Ecology			4	132.86	4	132.86
Health and Family Welfare	2	0.02	8	1.58	10	1.60
Home			1	0.64	1	0.64
Horticulture			7	41.20	7	41.20
Information, Tourism and Youth Services			14	32.04	14	32.04
Labour	1	3.10	1	0.89	2	3.99
Law and Parliamentary Affairs	6	1.45	1	2.04	7	3.49
Public works			4	79.31	4	79.31
Revenue	1	0.06	2	0.23	3	0.29
Social Welfare			1	2.69	1	2.69
Water Resources	4	3.39	24	557.51	28	560.90
Women and Child Development			1	0.78	1	0.78
Total	17	9.01	85	881.33	102	890.34

Source: Office of the PrACSS A) PrAC&RSA) & PrAC&E)

APPENDIX 3.7

DEPARTMENT- WISE DETAILS OF NON-SUBMISSION OF STORES AND STOCK ACCOUNTS

(REFERENCE: PARAGRAPH 3.6; PAGE 101)

Sl. No.	Department	Officer responsible for furnishing accounts	Period for which accounts are due
Annual Accounts			
1	Agriculture	Director of Agriculture	2007-08 to 2011-12
2	Printing and Stationery	Director of Printing and Stationery	2010-11 & 2011-12
3	Commerce and Industries	Director of Commerce and Industries	2007-08 to 2011-12
4	Information and Publicity	Director of Information and Publicity	2009-10 to 2011-12
5	Animal Husbandry & Veterinary Services	Commissioner of Animal Husbandry & Veterinary Services	2007-08 to 2011-12
6	Stamps and Registration	Inspector General of Registration & Commissioner of Stamps	2001-02 to 2011-12
7	Home	Director General & Inspector General of Police	2011-12
8	Health and Family Welfare	Director, Health and Family Welfare Services	2008-09 to 2011-12
		Karnataka State Drugs Logistics and Warehousing Society (Govt. Medical Stores)	2009-10 to 2011-12
		Indian System of Medicine and Homeopathy (AYUSH)	2007-08 to 2011-12
		Director, Medical Education	2008-09 to 2011-12
Half Yearly Accounts			
9	Public Works		
		EE, NH Spl, Bangalore	Not Received
		EE, Public Works, Ports and Inland Water Transport Department, Belgaum	March 2012
		EE, Public Works, Ports and Inland Water Transport Department, Gadag	September 2011 & March 2012
		EE, Public Works, Ports and Inland Water Transport Department, Bidar	September 2011 & March 2012
		EE, Public Works, Ports and Inland Water Transport Department, Haveri	March 2012
		EE, Public Works, Ports and Inland Water Transport Department, Madikeri	March 2012
		EE, Public Works, Ports and Inland Water Transport Department, Raichur	March 2012
		EE, Public Works, Ports and Inland Water Transport Department, Koppal	March 2012
		EE, Public Works, Ports and Inland Water Transport Department, Chikkodi	March 2012
		EE, Public Works, Ports and Inland Water Transport Department, Dharwad	March 2012
		EE, KSHIP Raichur	Not Received
		EE, KSHIP Belgaum	Not Received

Sl. No.	Department	Officer responsible for furnishing accounts	Period for which accounts are due
		EE, Public Works, Ports and Inland Water Transport Department, Gulbarga	March 2012
		EE, Public Works, Ports and Inland Water Transport Department, Yadgir	Not received
		EE, Public Works, Ports and Inland Water Transport Department, Davangere	March 2012
		NH Hubli	September 2011, March 2012
		NH Dharwad	Not Received
		EE, PW, QC Division., B'lore	Not Received
		EE, No. 1, Buildings Division, B'lore	Not Received
		EE, R&B Spl Division Blore	Not Received
		EE Ports Division Karwar	Not Received
		EE Ports & Fisheries Division, Udupi	Not Received
		EE NH, Karwar	March 2012
		EE NH, Chitradurga	March 2012
		EE, Public Works, Ports and Inland Water Transport Department, Mandya	March 2011, March 2012
		EE, Public Works, Ports and Inland Water Transport Department, Shimoga	March 2012
		EE Public Works, Ports and Inland Water Transport Department, Spl Shimoga	March 2012
		EE, ESI Buildings, Bangalore	September 2010, March 2011 September 2011, March 2012
		EE Public Works, Ports and Inland Water Transport Department, Karwar	March 2012
		EE Public Works, Ports and Inland Water Transport Department, Spl Hunsur	March 2011, September 2011, March 2012
		EE Public Works, Ports and Inland Water Transport Department, Hoovinahadagali	March 2012
		EE, Public Works, Ports and Inland Water Transport Department, Bagalkot	September 2011, March 2012
		EE, Public Works, Ports and Inland Water Transport Department, Bijapur	September 2011, March 2012
		EE N0.2 Buildings Division, Bangalore	March 2012
		EE Public Works, Ports and Inland Water Transport Department, Bellary	March 2012
		EE Public Works, Ports and Inland Water Transport Department, Chamarajanagar	March 2012
		EE Public Works, Ports and Inland Water Transport Department, Udupi	March 2011, September 2011, March 2012
		NH, Bijapur	September 2011, March 2012
10	Minor Irrigation	CE, Minor Irrigation (S) Bangalore	September 2009, March 2010, September 2010, March 2011, September 2011, March 2012
		CE, MI(N) Bijapur	September 2011
		EE, MI Haliyal	September 2011, March 2012

Sl. No.	Department	Officer responsible for furnishing accounts	Period for which accounts are due
		EE, MI, Tumkur	September 2011, March 2012
		EE, MI, Bangalore	September 2011, March 2012
		EE, MI, Hassan	March 2012
		EE, MI Bidar	March 2012
		EE, MI Gulbarga	March 2012
		EE, MI Mangalore	March 2012
		EE, MI Dharwad	March 2012
		EE, MI QC Dharwad	March 2012
		EE, MI QC Bangalore	September 2011, March 2012
		EE MI Belgaum	Not received
		11	Water Resources
CRO, Coastal Engg. Division, KRS	March 2012		
CRO, Hydraulics, KRS	March 2012		
Director of KERS, KRS	March 2012		
EE No.4, I&I, Dharwad	March 2012		
EE, QC Division, Munirabad	March 2012		
EE No. 5 CD, Yermarus	March 2012		
EE No.3 CD, Sindhanur	September 2011, March 2012		
EE No.4 CD, Sirwar	September 2010, March 2011, September 2011, March 2012		
EE I&I Division, Mysore	March 2012		
EE WRD QC Gulbarga	March 2012		
EE W&M Bheemarayanagudi	March 2012		
EE I&I Gulbarga	March 2012		
12	Sericulture	EE, Sericulture, Bangalore	Not Received

Source: Office of the Pr.A(C&SSA) & Pr.A(C&RSA)

APPENDIX – 3.8

**BALANCES REMAINING (ADVERSE) UNDER OPERATIVE , IN-OPERATIVE
IN PD ACCOUNTS
(REFERENCE: PARAGRAPH 3.8.1 PAGE 105)**

(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	Harijan Development Welfare Fund	5,08,896.71	In-operative
4	Block Development Officer	7,07,68,502.15	In-operative
5	P.D.Account of Municipal Commissioner, Tumkur	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	
	Total	85,699,431.82	
Operative PD Accounts			
1	Religious Endowments Commissioner, Charitable Endowments Govt. of Karnataka, Bangalore	61,38,773.90	
2	Receipt Awaiting Transfer (Gaztted Sub-Treasury Officers)	35,16,48,933.00	
3	Industrial Training Institute	37,14,302.21	
4	Karnataka Consumer Protection Board	1,91,908.00	
	Total	36,16,93,917.11	

Source: Office of the PrAG&E & DDR Ledger