

Appendices



Appendix 1.1

State Profile

(Reference: Page 1)

A				General Data	
Sl. No.	Particulars			Figures	
1	Area			1,91,791 Sq.km.	
2	Population				
	a.	As per 2001 Census		5.28 crore	
	b.	As per 2011 Census		6.11 crore	
3	a.	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 = 21.92 %)			20.91 per cent	
5	a.	Literacy (2001 Census) (All India Average = 64.8%)		66.64 per cent	
	b.	Literacy (2011 Census) (All India Average = 74.04%)		75.6 per cent	
6	Infant mortality **(per 1000 live births) (All India Average = 42 per 1000 live births)			35	
7	Life Expectancy at birth *** (All India Average =66.1years)			65.3 years	
8	¹Gini Coefficient****				
	a.	Rural. (All India = 0.30)			
	b.	Urban. (All India = 0.37)			
9	Gross State Domestic Product (GSDP) 2012-13 at current price ²			5,25,444 crore	
10	Per capita GSDP CAGR (2003-04 to 2012-13)		Karnataka	14.95 per cent	
			General Category States ³	14.94 per cent	
11	GSDP CAGR (2003-04 to 2012-13)		Karnataka	14.90 per cent	
			General Category States	16.37 per cent	
12	Population Growth (2003-2013)		Karnataka	16.50 per cent	
			General Category States	13.22 per cent	
B					
Financial Data					
Particulars			Figures (in per cent)		
CAGR			2003-04 to 2011-12		2003-04 to 2012-13
			General Category States	Karnataka	Karnataka
a.	of Revenue Receipts.		17.48	14.42	14.18
b.	of Own Tax Revenue.		17.44	15.64	15.64
c.	of Non Tax Revenue.		12.64	3.66	2.98
d.	of Total Expenditure.		14.15	14.01	13.88
e.	of Capital Expenditure.		16.83	17.56	14.38
f.	of Revenue Expenditure on Education.		16.85	13.99	14.53
g.	of Revenue Expenditure on Health.		15.35	13.35	14.05
h.	of Salary and Wages.		14.18	10.43	11.85
i.	of Pension.		18.36	12.38	14.29

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 2012-13, 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	Statement of Financial Position
2	Statement of Receipts and Disbursements
3	Statement of Receipts : Consolidated Fund
4	Statement of Expenditure : Consolidated Fund
5	Statement of Progressive Capital Expenditure
6	Statement of Borrowings and Other Liabilities
7	Statement of Loans and Advances made by the Government
8	Statement of Grants-in-aid given by the Government
9	Statement of Guarantees given by the Government
10	Statement of Voted and Charged Expenditure
11	Detailed Statement of Revenue and Capital Receipts by Minor Heads
12	Detailed Statement of Revenue Expenditure by Minor Heads
13	Detailed Statement of Capital Expenditure during the year and to the end of the year
14	Detailed Statement of Investments of the Government
15	Detailed Statement on Borrowings and Other Liabilities
16	Detailed Statement on Loans and Advances made by the Government
17	Detailed Statement on Sources and Application of funds for expenditure other than on Revenue Account
18	Detailed Statement on Contingency Fund and Public Account Transactions
19	Detailed Statement on Investment of Earmarked Funds

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

(₹ in crore)

2011-12	Receipts	2012-13	2011-12	Disbursements			2012-13
				Non Plan	Plan	Total	
Part A: Abstract of Receipts and Disbursements for the year 2012-13							
Section-A: Revenue							
69,806.27	I. Revenue receipts	78,176.22	65,115.07	I. Revenue expenditure **	55,081.58	21,211.68	76,293.26 #
46,475.96	Tax revenue **	53,753.56 *	16,445.48	General Services	20,028.35	152.50	20,180.85
4,086.86	Non-tax revenue **	3,966.10		Social Services-			
11,075.04	State's share of Union Taxes & Duties	12,647.14	12,240.05	Education, Sports, Art and Culture	10,699.69	3,924.57	14,624.26
2,129.42	Non Plan grants	2,455.43	2,958.20	Health and Family Welfare	2,078.58	1,489.22	3,567.80
3,626.00	Grants for State Plan Schemes	2,908.74	1,872.76	Water Supply, Sanitation, Housing and Urban Development	494.04	1,865.82	2,359.86
2,412.99	Grants for Central and Centrally Sponsored Schemes	2,445.25	63.14	Information and Broadcasting	43.66	27.64	71.30
			2,939.51	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and minorities	732.79	2,848.46	3,581.25
			261.29	Labour and Labour Welfare	97.74	196.36	294.10
			4,559.13	Social Welfare and Nutrition	2,639.02	2,903.25	5,542.27
			277.65	Others	324.87	54.09	378.96
			25,171.73	Total Social Services	17,110.39	13,309.41	30,419.80
				Economic Services			
			5,501.07	Agriculture and Allied Activities	3,431.75	3,985.71	7,417.46
			1,949.04	Rural Development	1,288.58	1,089.18	2,377.76
			134.62	Special Areas Programmes	0.11	102.62	102.73
			611.48	Irrigation and Flood Control	471.61	276.36	747.97
			5,326.07	Energy	7,054.25	16.12	7,070.37
			746.45	Industry and Minerals	322.07	400.88	722.95
			1,695.31	Transport	1,656.73	367.14	2,023.87
			40.04	Science, Technology and Environment	0.01	60.08	60.09
			3,149.82	General Economic Services	886.94	264.05	1,150.99
			19,153.90	Total Economic Services	15,112.05	6,562.14	21,674.19
			4,343.96	Grants-in-aid and Contributions	2,830.79	1,187.63	4,018.42
			4,691.20**	II Revenue surplus carried over to Sec-B			1,882.96
69,806.27		78,176.22	69,806.27				78,176.22

Section-B – Capital and others								
7,667.31	II. Opening Cash Balance including Permanent Advances & Cash Balance Investments & Investments from earmarked funds	9,609.49						
89.19	III. Miscellaneous Capital receipts	33.04	15,505.65	III. Capital Outlay \$ ⁺⁺	321.65	15,156.82		15,478.47
			625.49	General Services	27.09	562.38	589.47	
				Social Services				
			324.47	Education, Sports, Art and Culture	(-)0.03	361.46	361.43	
			359.03	Health and Family Welfare	--	361.30	361.30	
			1,618.26	Water Supply, Sanitation, Housing and Urban Development	6.67	1,757.67	1,764.34	
			5.96	Information and Broadcasting	---	5.68	5.68	
			278.82	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and minorities	---	371.85	371.85	
			82.78	Social Welfare and Nutrition	---	33.73	33.73	
			25.87	Other Social Services	---	17.66	17.66	
			2,695.19	Total Social Services	6.64	2,909.35	2,915.99	
				Economic Services				
			198.44	Agriculture and Allied Activities	(-)2.43	212.44	210.01	
			157.42	Rural Development	0.68	215.07	215.75	
			298.63	Special Areas Programmes	---	281.66	281.66	
			5,690.36	Irrigation and Flood Control	280.96	4,834.16	5,115.12	
			1,081.64	Energy	(-)1.10	1,162.00	1,160.90	
			372.09	Industry and Minerals	(-)32.76	148.40	115.64	
			4,031.00	Transport	43.79	4,639.58	4,683.37	
			355.39	General Economic Services	(-)1.22	191.78	190.56	
			12,184.97	Total Economic Services	287.92	11,685.09	11,973.01	
240.40	IV. Recoveries of Loans and Advances ^{††}	157.61	1,815.55	IV. Loans and Advances				1,102.37
31.58	From Power Projects	16.16	52.64	For Power Projects	---	94.02	94.02	
3.87	From Government Servants	3.76	3.12	To Government Servants	0.05	---	0.05	
204.95	From others	137.69	1,759.79	To Others	17.72	990.58	1,008.30	
9,357.95	V. Public debt receipts	13,464.66	3,319.88	V. Repayment of Public Debt				3,727.06
8,090.89	Internal debt other than Ways and Means Advances and Overdraft	12,115.68	2,519.68	Internal debt other than Ways and Means Advances & Overdraft	3,030.53	---	3,030.53	
-----	Ways and Means Advances from Reserve Bank of India	---	-----	Ways and Means Advances from Reserve Bank of India	---	---	---	
1,267.06	Loans and Advances from the Central Government	1,348.98	800.20	Repayment of Loans and Advances to Central Government	696.53	---	696.53	
12.53	VI. Contingency Fund (Recoupment)	0.51	0.51	VI. Contingency Fund Disbursements	---	---	---	
94,408.53	VII. Public Account Receipts	1,07,548.81	86,216.03	VII. Public Account Disbursements				1,01,877.94
3,360.72	Small Savings and Provident Funds, etc.,	3,894.49	1,963.12	Small Savings and Provident Funds etc.	---	---	2,162.39	
3,298.34	Reserve Funds	3,659.16	537.20	Reserve Funds	---	---	2,297.49	
27,062.39	Deposits and Advances	31,140.85	25,652.07	Deposits and Advances	---	---	28,630.26	
60,275.01	Suspense and Miscellaneous	68,816.65	57,640.56	Suspense and Miscellaneous			68,718.61	
412.07	Remittances	37.66	423.08	Remittances	---	---	69.19	

4,691.20	VIII. Revenue Surplus carried over from Sec. – A	1,882.96	9,609.49	VIII Cash Balance at the end of 31-03-2013				10,511.24
			0.01	Cash in Treasuries and Local Remittances			0.01	
			3.00	Deposits with Reserve Bank			67.94	
			3.89	Departmental Cash Balances including Permanent Advances			3.76	
			7,640.61	Cash Balance Investment			6,872.36	
			1,961.98	Investment from Earmarked Funds			3,567.17	
1,16,467.11		1,32,697.08	1,16,467.11					1,32,697.08

Includes expenditure on interest payment in respect of off-budget borrowings etc. under various service heads. –

₹ 620.93 crore borrowed through special purpose vehicles– General Services (₹ 15.26 crore), Social Services (₹ 120.68 crore), Economic Services (₹ 117.84 crore) and Grants ULBs (₹ 367.15 crore).

\$ Includes expenditure of ₹ 380.42 crore on account of off-budget borrowings.

*Includes ₹ 109 crore received from Ministry of Road Transport and highways towards National Permit fee.

↑↑ Non cash receipts and expenditure are as follows which are discussed in paragraphs 1.3.1.1, 1.8.2 and 1.8.5 indicated against each.

(₹ in crore)

<i>Tax Receipts</i>	<i>971.96</i>
<i>Non Tax Receipts</i>	<i>280.72</i>
<i>Loan Receipts</i>	<i>34.06</i>
<i>Revenue Expenditure</i>	<i>1,217.04</i>
<i>Capital Expenditure</i>	<i>19.47</i>

Appendix 1.4

Major initiatives as per budget 2012-13
(Reference: Para 1.1.5 Page 8)

Para No. and Budget Assurance		Action taken as per Action Taken Report
Health and Family Welfare Department		
108	The Vajpayee Arogyashree Scheme which is being implemented in 13 districts of Gulbarga and Belgaum Revenue Divisions at a cost of ₹ 102 crore has been provided to beneficiaries. During 2012-13, the scheme will be extended to other two revenue divisions, thus covering the entire State.	The Vajpayee Arogyashree Scheme has been extended to Bangalore and Mysore divisions vide G.O No.HFW 113 CGE 2011 dated 21.6.2012.
109	A health information helpline will be established during 2012-13 to persons desirous to seek medical advice or any health related information by contacting the helpline through a toll free telephone number.	A new health information helpline scheme is introduced in the State vide G.O. NO. HFW 103 CGE 2011, Dated: 20-6-2012. Selection of the agency under this programme through expression of Interest and request for Proposal is under process.
112	Ayush units in all Taluka hospitals will be established in a phased manner, 15 such hospitals would be started during the year 2012-13. One time investment incentive will be provided to the new units set up for production of Ayush medicines.	60 posts have been sanctioned at the rate of 4 posts per unit to start 15 Ayush units in 15 taluks vide G.O. No. HFW 207 PIM 2012 Dated: 31.08.2012. Providing on time investment incentive is under consideration of Government.
113	An exclusive policy for promotion of Pharmaceutical sector in a holistic way will be formulated.	An exclusive policy for promotion of Pharmaceutical sector in a holistic way has been formulated and is being examined by Government.
Social Welfare Department		
127	Loans up to ₹ 25,000 given for agriculture and related activities by Scheduled Caste Development Corporation and Scheduled tribe Development Corporation up to 2005-06 and remaining outstanding till now will be waived along with interest. For the loans given for non-agricultural purposes up to 2005-06, interest will be waived provided the outstanding principal is paid within one year.	The Loan and Interest taken by SC/ST beneficiaries for Agricultural purpose and interest in respect of loan taken for Non Agricultural purposes provided by Ambedkar Development Corporation has been ordered for waiver by Government up to 2005-06 vide G.O. No. SWD 78 SDC 201 2 dated 24-12-2012.
132	Grants for development of Scheduled Castes and tribes. A sum of ₹ 20 crore will be provided for community welfare and educational infrastructure facilities of the Gurupeethas of Shri Chalvadi, Shri Adijambava, Shri Maharishi Valmiki, Shri Madar Chennaih, Shri Siddarameshwara, Swami Bhovi, Shri Keteshwara Medar etc.	The proposal is under consideration.
118	A full-fledged unit of Sri Jayadeva Institute of cardiology will be set up in Mysore. ₹ 5 crore is being provided to commence the work.	The proposal requesting to accord in principle approval for establishing the branch of Sri Jayadeva Institute of Cardiovascular and Research at Mysore at an estimated cost of ₹ 70 crore, to accord administrative approval

Para No. and Budget Assurance		Action taken as per Action Taken Report
		to the 1st phase of the project at an estimated cost of ₹ 25 crore and also to release ₹ 10 crore during the current year has been submitted to Cabinet for approval.
Agriculture Department		
23 & 24	'Bhuchethana Scheme' to increase crop yield in dry land atleast by 20 per cent and thus improve the living standard and financial status of the farmers continued during 2012-13 also. Allocation of ₹ 110 crore for expansion of the scheme to cover 50 lakh hectares in all districts, also to incorporate 5 lakh hectares of irrigated land.	On account of drought in the State, only 37.54 lakh hectares were sown in all districts under the scheme, resulting in non-utilisation of provision fully.
28	Distribution of seeds at subsidized rates – provision ₹ 100 crore.	During 2012-13 Khariff 4.9 lakh quintal seeds were distributed to 18.6 lakh farmers and during 2012-13 Rabi/summer 1.16 lakh quintal seeds distributed to 3.82 lakh farmers.
Horticulture Department		
46	Horticultural Producers' Co-operative Marketing and Processing Society Ltd. (HOPCOMS) and Karnataka Horticulture Federation would be restructured/strengthened in stages.	Scheme could not be implemented as the guidance of experts/ institutions were not available.
Co-operation Department		
72	Providing three per cent interest subsidy on short term crop loans upto ₹ 1 lakh taken from Commercial banks.	Orders were issued during July 2012 for implementing the scheme of advancing the short term crop loans upto ₹ 1 lakh at zero per cent, entire loans above ₹ 1 lakh, upto ₹ 3 lakh @ rate of interest of one per cent and entire loans above ₹ 3 lakh at normal rate of interest.
Energy Department		
36	Nirantar Jyothi Project with a total outlay of ₹ 2,182 crore for providing 24 hours power supply to rural households – to be completed in 2012-13.	Implementation of phase-I and II were in progress. Thirteen new sub stations were commissioned.
Home Department		
232	₹ 50 crore for augmenting housing for police personnel in addition to ₹ 50 crore for maintenance and repairs of existing houses.	Amount of ₹ 36 crore released to Karnataka State Police Housing Corporation during the year for Accelerated Housing Scheme (AHS – 3 project).
Rural Development and Panchayat Raj Department		
85	XIII Finance Commission Grants of ₹ 390 crore will be provided as incentives to PRIs. Suitable guidelines to be issued for assessing the performance in an objective manner.	Parameters were issued during August 2012 for drawal of general performance grants.

Appendix 1.5

Time series data on the State Government finances
(Reference: Paragraphs 1.1.1, 1.3 and 1.9.2, Pages 2, 12 and 44)

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
<i>Part A. Receipts</i>					
1. Revenue Receipts	43,290	49,156	58,206	69,806	78,176
(i) Tax Revenue ^{††}	27,645(64)	30,579(62)	38,473 (66)	46,476(66)	53,754(69)
Taxes on Agricultural Income	9(-)	9(-)	9 (-)	15(-)	22(-)
Taxes on Sales, Trade, etc.	14,623(53)	15,833(52)	20,235 (53)	25,020(54)	28,414(53)
State Excise	5,749(21)	6,946(23)	8,285(21)	9,776(21)	11,070(21)
Taxes on Vehicles	1,681(6)	1,962(6)	2,550 (7)	2957(6)	3,830(7)
Stamps and Registration fees	2,927(10)	2,628(9)	3,531(9)	4,623(10)	5,225(10)
Land Revenue	256(1)	128(-)	177(-)	215(-)	205(-)
Taxes on Goods and Passengers	1,085(4)	1,291(4)	1,526(4)	1,690(4)	2,181(4)
Taxes and Duties on Electricity	370(1)	679(2)	663(2)	654(2)	929(2)
Other Taxes on Income and Expenditure	539(2)	527(2)	550(1)	600(1)	693(1)
Other Taxes and Duties on Commodities and Services	406(2)	577(2)	947(3)	926(2)	1,185(2)
(ii) Non Tax Revenue ^{**}	3,159(7)	3,334(7)	3,358(6)	4,087(6)	3,966(5)
(iii) State's share of Union taxes and duties	7,154(17)	7,360(15)	9,506(16)	11,075(16)	12,647(16)
(iv) Grants in aid from Government of India	5,332(12)	7,883(16)	6,869(12)	8,168(12)	7,809(10)
2. Miscellaneous Capital Receipts	181	70	72	89	33
3. Recoveries of Loans and Advances ^{**}	57	555	161	241	158
4. Total Revenue and Non debt capital receipts (1+2+3)	43,528	49,781	58,439	70,136	78,367
5. Public Debt Receipts	8,592	7,991	6,714	9,358	13,465
Internal Debt (excluding Ways and Means Advances and Overdrafts)	7,996(93)	7,310(91)	5,210(78)	8,091(86)	12,116(90)
Net transactions under Ways and Means Advances and Overdrafts	---	---	---	----	----
Loans and Advances from Government of India	596(7)	681(9)	1,504(22)	1,267(14)	1,349(10)
6. Total Receipts in the Consolidated Fund (4+5)	52,120	57,772	65,153	79,494	91,832
7. Contingency Fund Receipts	---	2	---	13	1
8. Public Account Receipts	60,604	71,172	80,314	94,408	1,07,549
9. Total Receipts of the State (6+7+8)	1,12,724	1,28,946	1,45,467	1,73,915	1,99,382
<i>Part B. Expenditure/Disbursement</i>					
10. Revenue Expenditure ^{**}	41,655	47,527	54,034	65,115	76,293
<i>Plan</i>	<i>10,526(25)</i>	<i>12,293(26)</i>	<i>15,188(28)</i>	<i>18,567(29)</i>	<i>21,212(28)</i>
<i>Non Plan</i>	<i>31,129(75)</i>	<i>35,234(74)</i>	<i>38,846(72)</i>	<i>46,548(71)</i>	<i>55,081(72)</i>
General Services (including interest payments)	12,275(29)	12,762(27)	14,055(26)	16,445(25)	20,181(27)
Social Services	15,873(38)	19,119(40)	22,108(41)	25,172(39)	30,420(40)
Economic Services	11,133(27)	13,172(28)	14,892(28)	19,154(29)	21,674(28)
Grants-in-aid and contributions	2,374(6)	2,474(5)	2,979(5)	4,344(7)	4,018(5)
11. Capital Expenditure ^{**}	9,874	12,147	13,355	15,506	15,479
<i>Plan</i>	<i>9,139(93)</i>	<i>11,128(92)</i>	<i>12,582(94)</i>	<i>14,922(96)</i>	<i>15,157(98)</i>
<i>Non Plan</i>	<i>735(7)</i>	<i>1,019(8)</i>	<i>773(6)</i>	<i>584(4)</i>	<i>322(2)</i>
General Services	475(5)	490(4)	465(3)	626(4)	590(4)
Social Services	2,555(26)	2,651(22)	2,617(20)	2695(17)	2,916(19)
Economic Services	6,844(69)	9,006(74)	10,273(77)	12,185(79)	11,973(77)

12. Disbursement of Loans and Advances **	731	982	1,738	1,815	1,102
<i>Plan</i>	224	916	1,736	1,731	1,084
<i>Non Plan</i>	507	66	2	84	18
General Services	--	--	--	--	---
Social Services	174	805	1,489	1,546	815
Economic Services	555	172	247	178	269
Miscellaneous Loans	2	5	2	91	18
13. Total (10+11+12)	52,260	60,656	69,127	82,436	92,874
14. Repayments of Public Debt	1,778	2,308	2,807	3,320	3,727
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,317(74)	1,838(80)	1,916(68)	2,520(76)	3,030(81)
Net transactions under Ways and Means Advances and Overdraft	---	---	---	----	---
Loans and Advances from Government of India	461(26)	470(20)	891(32)	800(24)	697(19)
15. Appropriation to Contingency Fund	---	---	---	----	----
16. Total disbursement out of Consolidated Fund (13+14+15)	54,038	62,964	71,934	85,756	96,601
17. Contingency Fund disbursements	2	---	13	1	---
18. Public Account disbursements	54,783	64,029	75,626	86,216	1,01,878
19. Total disbursement by the State (16+17+18)	1,08,823	1,26,993	1,47,573	1,71,973	1,98,478
<i>Part C. Deficits</i>					
20. Revenue Deficit(-)/ Revenue Surplus (+) (1-10)	1,635	1,629	4,172	4,521	1,883
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	8,732	10,875	10,688	12,470	14,507
22. Primary Deficit (21-23) Primary Surplus (23-21)	4,200	5,662	5,047	5,866	7,053
<i>Part D. Other data</i>					
23. Interest Payments (included in revenue expenditure)	4,532	5,213	5,641	6,604	7,454 #
24. Financial Assistance to local bodies etc.	15,262	16,420	19,041	23,934	27,178
25. Ways and Means Advances/ Overdraft availed (days)					
Ways and Means Advances availed (days)	---	---	---	----	----
Overdraft availed (days)	---	---	---	----	----
26. Interest on Ways and Means Advances/ Overdraft	---	---	---	----	----
27. Gross State Domestic Product (GSDP)@	3,10,312	3,37,516	3,98,893	4,58,903	5,25,444
28. Outstanding Fiscal liabilities (year end)	71,550	83,482	91,943	1,03,030	1,16,767
29. Outstanding Fiscal liabilities (inclusive of off-budget borrowings)	77,131	86,245	94,003	1,04,933	1,19,273
30. Outstanding guarantees (year end) (including interest)	8,693	7,203	6,618	6,640	6,688
31. Maximum amount guaranteed (year end)	18,732	18,420	19,150	13,262	14,306
32. Number of incomplete projects	197	261	388	344	348
33. Capital blocked in incomplete projects	1,107	1,015	1,203	1,047	773
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax Revenue/GSDP	8.91	9.06	9.64	10.13	10.23
Own Non-Tax Revenue/GSDP	1.02	0.99	0.84	0.89	0.75

Central Transfers/GSDP	4.02	4.52	4.12	4.19	3.89
Non-tax revenue to Revenue Receipts	7.30	6.80	5.70	5.80	5.10
II Expenditure Management					
Total Expenditure/GSDP	16.84	17.97	17.33	17.96	17.68
Total Expenditure/Revenue Receipts	120.72	123.39	118.76	118.09	118.80
Revenue Expenditure/Total Expenditure	79.71	78.35	78.17	78.99	82.15
Expenditure on Social Services/Total Expenditure	35.59	37.22	37.92	35.68	36.77
Expenditure on Economic Services/Total Expenditure	35.46	36.84	36.76	38.23	36.52
Capital Expenditure/Total Expenditure	20.29	21.63	21.83	21.01	16.67
Capital Expenditure on Social and Economic Services/Total Expenditure.	19.37	20.81	21.16	20.14	16.03
III Management of Fiscal Imbalances					
Revenue Deficit (surplus)/GSDP	0.53	0.48	1.05	0.99	0.36
Fiscal Deficit/GSDP	2.81	3.22	2.68	2.72	2.76
Primary Deficit (surplus) /GSDP	1.35	1.68	1.27	1.28	1.34
Revenue Deficit/Fiscal Deficit	---	---	---	---	---
Primary Revenue Balance/GSDP	1.99	2.03	2.46	2.46	1.78
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	23.06	24.73	23.05	22.45	22.22
Fiscal Liabilities (inclusive of off-budget borrowings)/GSDP	24.86	25.55	23.57	22.87	22.70
Fiscal Liabilities/RR	165.28	169.83	157.96	147.95	153.93
V Other Fiscal Health Indicators					
Return on Investment (Rupees in crore)	40.20	29.51	43.44	60.56	56.29
Balance from Current Revenue (₹ in crore)	8,523	9,468	14,748	17,219	16,741
Financial Assets/Liabilities	1.0	1.0	1.10	1.12	1.12

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

Includes expenditure on interest payment in respect of off-budget borrowings etc. under various service heads. – ₹ 620.93 crore borrowed through special purpose vehicles– General Services (₹ 15.26 crore), Social Services (₹ 120.68 crore), Economic Services (₹ 117.84 crore) and Grants ULBs (₹ 367.15 crore)

@ The estimates for the years 2008-10 are as per Economic Survey 2012-13, and that of 2010-13 are as per Government of India CSO figures.

^^ Non cash receipts and expenditure are as follows which are discussed in paragraphs 1.3.1.1, 1.8.2 and 1.8.5 indicated against each.

(₹ in crore)

<i>Tax Receipts</i>	<i>971.96</i>
<i>Non Tax Receipts</i>	<i>280.72</i>
<i>Loan Receipts</i>	<i>34.06</i>
<i>Revenue Expenditure</i>	<i>1,217.04</i>
<i>Capital Expenditure</i>	<i>19.47</i>

Appendix 1.6
Summarised Financial Position of the Government of Karnataka
as on 31 March, 2013
(Reference: Paragraph 1.9.1 Page 43)

(₹ in crore)

As on 31.3.2012		Liabilities		As on 31.3.2013
54,333.25		Internal Debt *		6,34,18.40
	30,770.35	Market Loans bearing interest	39,919.86	
	1.57	Market Loans not bearing interest	0.75	
	365.82	Loans from Life Insurance Corporation of India	326.00	
	2,604.15	Loans from other Institutions	3,097.92	
	20,591.36	Loans from RBI – Special Securities issued to National Small Savings Fund of the Central Government.	20,073.87	
10,981.62		Loans and Advances from Central Government		11,634.08
	0.07	Pre 1984-85 Loans	0.07	
	80.16	Non-Plan Loans	74.00	
	10,933.57	Loans for State Plan Schemes	11,586.14	
	(-)7.31	Loans for Central Plan Schemes	(-)1.26	
	(-)24.87	Loans for Centrally Sponsored Plan Schemes	(-)24.87	
79.49		Contingency Fund		80.00
14,181.71		Small Savings, Provident Funds, etc.		15,913.80
14,389.21		Reserve Funds		15,750.87
11,106.37		Deposits		13,616.75
6,723.64		Suspense and Miscellaneous balances		6,821.67
1,11,795.29		Total		1,27,235.57
		Assets		
1,04,034.76		Gross Capital Outlay on Fixed Assets		1,19,513.23
	44,294.85	Investments in shares of Companies, Corporations, etc.	49,463.80	
	59,739.91	Other Capital Outlay	70,049.43	
11,198.14		Loans and Advances		12,142.90
	1,254.75	Loans for Power Projects	1,332.61	
	9,856.63	Other Development Loans	4,862.90	
	86.76	Loans to Government servants and Miscellaneous Loans	5,947.39	
444.92		Remittances		476.44
7.81		Other Advances		7.60
9,609.49		Cash		10,511.24
	----	Cash in treasuries	---	
	3.89	Departmental Cash Balance including Permanent Advances	3.76	
	3.00	Deposits with Reserve Bank of India	67.94	
	0.01	Remittances in Transit	0.01	
	7,640.61	Cash Balance Investments	6,872.36	
	1,961.98	Investment from earmarked funds	3,567.17	
(-)13,499.83		Surplus on Government Accounts		(-)15,415.84
	(-)8,664.30	Accumulated Surplus	(-)13,499.83	
	(-)4,691.20	Deduct Revenue Surplus	(-)1,882.96	
	(-)55.15	Deduct Other adjustments	(-)0.01	
	(-)89.19	Deduct Capital Receipts	(-)333.04	
	(+)0.01	Adjustment on proforma dropping of balances @		
1,11,795.29		Total		1,27,235.57

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

@ proforma adjustment in respect of M/s. Valliappa Textiles – ₹ 0.01 crore was on account of disposal of shares during 1992.

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 ₹ 24.01 crore (credit) between the figures reflected in the Accounts - ₹ 67.94 crore (debit) and that intimated by the Reserve Bank of India under "Deposits with Reserve Bank"- ₹ 43.93 crore (credit). A net difference to the extent of ₹ 0.18 crore (credit) had been reconciled (June 2013) leaving a balance of net credit of ₹ 24.19 crore (credit) which was under reconciliation.

Appendix 1.7

Implicit Subsidies
(Ref: Para 1.6.3 Page 31)

(₹ in lakh)

Sl. No.	H.O.A	Scheme Description	2008-09	2009-10	2010-11	2011-12	2012-13	Total
1	2401-00-103-0-15	Supply of seeds and other inputs	5,998.72	2,990.12	4,852.04	4,932.74	10,189.08	28,962.70
2	2401-00-105-0-27	Subsidy for Fertilizer Buffer stock	0.00	0.00	0.00	1,488.00	750.00	2,238.00
3	2401-00-108-1-15	Micro Irrigation	3,253.46	3,990.21	3,021.80	3,607.42	5,380.03	19,252.92
4	2401-00-108-2-30	Drip Irrigation	2,348.35	1,556.62	3,475.70	4,982.60	7,996.79	20,360.06
6	2401-00-111-0-02	New Agricultural Promotion Scheme	0.00	0.00	0.00	0.00	8,200.17	8,200.17
7	2405-00-103-0-20	Matsya Ashraya	0.00	0.00	0.00	0.00	900.00	900.00
8	2425-00-107-2-45	Interest subvention for Loans to SHG	144.00	170.61	0.00	0.00	399.96	714.57
9	2425-00-108-0-57	Yashaswini	3,000.00	3,000.01	3,000.00	3,000.00	3,500.00	15,500.01
10	3475-00-107-0-20	Minimum Floor Price Scheme	1,000.00	200.00	325.00	350.00	1,000.00	2,875.00
11	2235-02-102-0-25	Bhagya Lakshmi	31,659.90	22,963.94	55,764.31	48,609.31	75,539.32	2,34,536.78
12	2216-02-101-0-07	Vajpayee Urban Housing Scheme	0.00	0.00	0.00	17,700.00	8,500.00	26,200.00
13	2216-02-102-0-02	Housing for weaker section	3,034.00	2,400.00	3,500.00	3,300.00	4,000.00	16,234.00
14	2216-03-102-0-01	House sites for Landless	0.00	15,779.00	6,000.00	5,655.76	3,390.00	30,824.76
15	2216-03-104-0-01	Ashraya	0.00	0.00	0.00	0.00	197.56	197.56
16	2216-80-103-0-21, 2216-80-800-0-04	Indira Awas Yojana	0.00	0.00	6,900.00	13,085.53	21,809.71	41,795.24
17	2202-01-109-0-03	Vidya Vikasa Scheme	6,972.21	4,935.46	7,491.55	8,809.90	7,872.44	36,081.56
18	2202-02-107-0-05	Bicycles to VIII standard students	0.00	0.00	0.00	0.00	15,573.38	15,573.38
19	2851-00-103-0-62	Weavers package	3,321.41	2,652.32	3,839.93	5,051.96	5,240.04	20,105.66
20	2851-00-103-0-69	Weavers Package-KHDC	6,453.68	700.00	576.50	2,325.00	2,000.00	12,055.18
21	2852-08-201-0-07	Special Package to Sugarcane Growers and Sugar industries	0.00	260.98	0.00	0.00	150.00	410.98
22	2852-80-800-0-43	Refund of sales tax to Eligible industries	21.46	93.73	6,058.57	4,099.22	2,500.00	12,772.98
23	6852-02-800-0-01	Loan against VAT payment to industrial units	0.00	0.00	1,798.00	1,491.21	1,859.80	5,149.01
24	6860-04-190-1-16	Conversion of Purchase tax into interest free loans	1,206.38	4,356.10	10,099.58	2,773.23	2,401.63	20,836.92
Total			68,413.57	66,049.10	1,16,702.98	1,31,261.88	1,89,349.91	5,71,777.44

Appendix 1.8

Financial position of Departmentally managed Commercial/
Quasi Commercial Undertakings
(Reference: Paragraph 1.8.4 Page 39)

(₹ in crore)

Undertaking	Year upto which proforma accounts finalised	Mean capital	Total loss
Government Silk Factory, Mamballi	2010-11	2.37	1.79
Government Silk Twisting and Weaving Factory, Mudigundam	2010-11	1.01	0.68
Government Silk Factory, Chamarajanagar	2010-11	1.99	1.40
Government Silk Factory, Santhemarahalli	2010-11	2.06	1.62
Government Silk Factory, Kollegal	2010-11	0.15	1.78
Government Central Workshop, Madikeri	2008-09	0.07	0.14
Total		7.65	7.41

Appendix 1.9

Detailed Loan Accounts Maintained by Principal Accountant General's Office
(Reference: Paragraph 1.8.5 Page 41)

(₹ in crore)

Sl. No.	Head of Account/Institutions	Arrears as on 31-03-2013	
		Principal	Interest
1	6215-01-190-2-86: Bangalore Water Supply and Sewerage Board	2,094.93	614.76
2	6215-01-190-1-00: Karnataka Urban Water Supply and Drainage Board	211.35	446.25
3	6216-02-201-1-00: Karnataka Housing Board	23.61	75.29
4	6217-60-191-1-03: Bangalore Development Authority (for repayment of HUDCO Loans)	17.17	20.84
5	6220-01-190-1-00: Karnataka State Film Industries Development Corporation	0.41	1.37
6	6401-00-113-0-02: Karnataka Agro Proteins Limited	0.70	2.96
7	6401-00-103-2-00: Karnataka State Seeds Corporation Limited	2.88	3.79
8	6401-00-103-3-00: Karnataka State Co-operative Oil Seeds Growers Federation	0.75	5.72
9	6852-02-190-3-00: Dandeli Steel and Ferro Alloys Limited	0.31	0.98
10	6858-01-190-3-00: Karnataka Implements and Machinery Company	1.10	4.01
11	6858-02-190-1-00: Electro Mobile India Limited	0.61	2.08
12	6858-02-190-0-01: Chamundi Machine Tools	0.18	0.19
13	6858-01-190-2-00: New Government Electric Factory	57.47	130.82
14	6859-01-190-0-01: Karnataka Telecommunication Limited	1.65	4.65
15	6851-00-200-0-00: Leather Industries Development Corporation	1.78	2.80
16	6853-02-190-1-00: Hutti Gold Mines Company Limited	0.30	1.36
17	6860-04-190-2-01: Mysore Sugar Company	6.00	8.20
18	6860-60-212-1-00: Karnataka Soaps and Detergents	2.25	12.37
19	6885-01-190-3-00: Karnataka State Finance Corporation	0.40	0.42
20	6860-60-600-3-00: Mysore Tobacco Company Limited	1.34	10.76
21	7055-00-190-1-00: Karnataka State Road Transport Corporation	5.00	6.33
22	7452-80-190-1-00: Karnataka State Tourism Development Corporation	1.01	2.54
	Total	2,431.20	1,358.49

Appendix 1.10

Details of dormant reserve funds under major heads 8115 and 8229
(Reference: Paragraph 1.9.3, Page 46)

(Balance in ₹)

Sl. No.	Description	Balance as on 31-03-2013
1	K.G.F Water Works	20,34,380
2	Sandal Oil Factory Mysore	21,06,076
3	Sandal Oil Factory Shimoga	18,80,315
4	Central Industrial Workshop Bangalore	28,84,763
5	Government Soap Factory Bangalore	1,31,10,396
6	Government Silk Weaving Factory Mysore	14,78,153
7	Government Electric Factory Bangalore	49,86,439
8	Mysore Implements Factory Hassan	40,44,658
9	Government Silk Filatures Kanakapura	7,73,441
10	Government Silk Filatures Mysore	15,93,905
11	Government Silk Filatures T Narasipura	2,61,838
12	Government Spun Silk Mills	19,40,706
13	Wood Preservation Plant Shimoga	39,48,516
14	Chamarajnagar Water Works	89,80,764
15	Mysore Iron and Steel Works	5,75,53,922
16	Mysore Chromate Factory	86,240
17	Karnataka State Road Transport Corporation	23,215
18	Road Transport Department Depreciation Fund	19,35,000
19	Bangalore Dairy	38,730
20	Road Transport Department Betterment Fund	4,82,056
21	Development Fund of the World Food Programme Projects 614 & 620	49,22,354
22	World Food Programme Krishna Project (Ghataprabha)	47,74,877
23	Sale Proceeds of Maize under World Food Programme	3,16,94,897
24	Sale Proceeds of Poultry mashes under World Food Programme	18,34,873
25	Karnataka Care Food Development Fund	7,31,21,509
26	Fund from assistance under TCA Programme	71,341

Sl. No.	Description	Balance as on 31-03-2013
27	Development of Medical and Public Health Programme	23,83,215
28	Accident Reserve Fund of Government Flying School	34,868
29	Irrigation Development Fund	3,77,45,118
30	Failed Well Compensation Fund	2,40,97,795
31	Watershed Development Fund	19,47,25,090
32	Karnataka State Children Fund	10,31,653
33	Development Funds for Animal Husbandry Purposes	20,085
34	Consumer Welfare Fund	66,641
35	Sharavathi Educational Trust Dental College Shimoga	50,000
	TOTAL	48,67,17,829

**Details of Dormant Reserve Funds under major heads 8115 and 8229
(Adverse balance)**

Sl. No.	Description	Balance as on 31-03-2013
1	Registrar of Co-operative Societies	1,32,60,488
2	Agricultural Income Tax	1,93,31,027
3	Karnataka State Teachers benefit fund	2,49,39,792
4	Development of medical and public health programme – World Food Programme I Malaprabha	71,76,343
5	Funds under agricultural Income Tax investment deposit scheme	98,83,536
	TOTAL	7,45,91,186

Appendix 1.11

Debt sustainability – indicators and trends
(Reference: Paragraph 1.11.2, Page 62)

Year	2008-09	2009-10	2010-11	2011-12	2012-13
Average Interest rate = Interest payments/Average of fiscal liabilities of current and previous year	6.88	6.72	6.43	6.77	6.78
Interest spread= GSDP growth rate – average interest	7.82	2.08	11.77	8.23	7.72
Quantum spread = debt stock as percentage of interest spread	5,595	1,736	10,821	8,479	9,014
Debt stabilization= quantum spread – primary deficit	1,395	(-)3,926	5,774	2,613	1,961
Burden of interest payments = Interest payments/Revenue receipt ratio	10.5	10.6	9.7	9.5	9.5
Sufficiency of incremental non-debt receipt (resource gap) = incremental non-debt receipts – incremental non-debt expenditure	(-)3,400	(-)2,143	187	(-)1,612	(-)2,207

Appendix 2.1

Non transparency in estimation/ accounting of expenditure relating to
Object head 059 – Other expenses
(Reference paragraph 2.3.3 page 78)

		(₹ in crore)
Sl. No.	Particulars	Amount
1	Subsidies to farmers	2.69
2	Medical and Public Health (Mobile health clinic services)	0.03
3	Honorarium/ Remuneration/ salaries	0.04
4	Establishment expenses of KSWAN, Karnataka Resident Data Hub	5.32
5	Grants-in-Aid for assets – semi - conductor policy	1.00
6	Grants-in-Aid Information Technology	1.00
7	Information Technology modernization and development	0.80
8	Purchase of computer/ LCD	6.66
9	Stationery/ Telephone / Electricity bills	0.02
Total		17.56

Appendix 2.2

Excess provision under salaries
(Reference Paragraph 2.3.4 Page 79)

(₹ in crore)

Sl. No.	Grant No.	Head of Account	Unspent provision
1	02 – Animal Husbandry and Fisheries	2403-103-17 Assistance to Poultry Farms – General Expenses	3.51
2	03 – Finance	2070-800-11 Filling up of vacant posts – Other Expenses	999.98
3		2070-800-13 Additional provision for salaries – Other Allowances	2,500.00
4	05 – Home and Transport	2055-116-01 Forensic Science Laboratory, Bangalore - Salaries	1.12
5		2055-118-02 Special Task Force – Salaries	0.29
6		2056-102 Materials and Supplies	0.55
7	07 – Rural Development and Panchayat Raj	2515-102-08 Management support for Rural Development Programme and Strengthening District Planning Process (SIRD)	0.36
8		2515-196-1 Zilla Panchayats – Maintenance Grants – Lump sum – Zilla Parishads	2.96
9	17 – Education	2058-001-01 Director of Printing, Stationery and Publications – Salaries	0.43
10	19 – Urban Development	2217-80-001-3 Municipal Administrative Service – Establishment Charges – Salaries	2.30
11	21 – Water Resources	2700-03-001-01 Maintenance – Establishment – Other Allowance	0.10
12		2702-80-001-03 Execution – South, Bangalore – Salaries	0.22
13		2702-80-001-03 Supervision, South, Bangalore - Salaries	0.06
14	25 – Kannada and Culture	2205-001-01 Directorate of Kannada and Culture – Salaries	0.67
15	26 – Planning, Statistics, Science and Technology	3454-02-204-04 Central Sector Scheme for Timely Reporting of Estimates of Area and Production of Crops	0.60
16	27 - Law	2014-105-01 Establishment of 90 New Courts (Legal Policy) – Salaries	0.33
Total			3,513.48

Appendix 2.3

Major heads of account under which provision of
₹ 25 crore and above remained unspent
(Reference Paragraph 2.4.1 Page 81)

(₹ in crore)			
Sl. No.	Grant No.	Head of Account	Unspent provision
1	01	2401-104-11 – Organic Farming	199.33
2		2401-108-1- Agriculture Department	51.40
3		2401-108-2- Horticulture Department	83.41
4		2401-110-07- New Crop Insurance Scheme	33.74
5		2401-110-09- Subsidy for Crop Loan	25.00
6		2401-111-03- Agri Business Investment Fund	300.00
7		2401-111-08- Comprehensive Horticulture Department	88.72
8		2401-114-01- ISOPOM	61.52
9		2401-119-4- Development of Farms and Nurseries	137.24
10		2401-800-1- Agriculture Department	77.40
11		2401-800-2- Horticulture Department	27.89
12		2402-102-30- Integrated Watershed Management Programme	212.45
13		2402-198-6- Grama Panchayats- CSS/CPS	42.34
14		2851-107-1- State Sericulture Industries	100.84
15		4401-001-1- Agriculture Department	25.15
16	02	2403-800-30- Rashtriya Krishi Vikasa Yojane- Animal Husbandry-RKVY	59.28
17		2404-191-1- Karnataka Milk Producer's Co-operative Federation Ltd.	54.92
18		2404-800-22- Rastriya Krishi Vikasa Yojane- Fisheries	29.92
19	03	2040-101-03 – Collection charges	57.97
20		2054-095-01- Director of Treasuries	54.55
21		2070-800-11- Filling up of Vacant Posts	999.98
22		2070-800-13- Additional Provision for Salaries	2,500.00
23		2071-105-3- Other Family Pensions-Karnataka	257.98
24		2071-110-1- Pension to Municipal Employees	40.42
25		2071-117-01- State's Matching Contribution to Pension Scheme	176.19
26		3475-797-08- Fiscal Management Fund	150.00
27		3475-800-12- Contribution to Consolidated Sinking Fund out of General Revenue	500.00
28	04	2015-106-1- State Legislative Assembly	77.13
29		2052-090-01- Karnataka Government Secretariat	29.15
30		3451-090-2- Information Technology Secretariat	27.78
31	05	2055-003-06- XIII FCG- Police Training	37.50
32		2055-109-1- Police Force	166.26
33		2055-115- Modernisation of Police Force	206.71
34	06	5465-01-190-1- Investment in Infrastructure	146.52
35		5465-01-190-2- Investment in Bangalore International Airport Limited (BIAL) through KSIIDC	30.00
36	07	2215-01-198-2 – Grama Panchayats	100.72
37		2501-01-198-6- Village Panchayats- CSS/CPS	126.70
38		2505-60-196-6- Zilla Panchayats- CSS/CPS	2,106.81
39		2515-196-1- Zilla Panchayats	116.64
40		2515-196-6- Zilla Panchayats- CSS/CPS	72.62
41		2515-197-1- Taluk Panchayats	70.44
42		2515-197-6- Taluk Panchayats- CSS/CPS	77.06
43		2515-198-6- Grama Panchayats CSS/CPS	269.14
44		4215-02-800-02- Suvarna Grama	153.95
45		4702-101-1- Water Tanks- Construction of New Tanks, Pick Ups etc.,	84.69
46		5054-03-337-71- Prime Minister Grameena Sadak Yojana	139.10

Sl. No.	Grant No.	Head of Account	Unspent provision
47		5054-04-337-7- Capital release to Gram Panchayats	162.36
48	08	2406-01-001-2- Executive Establishment	27.22
49	09	2425-001-01- Registrar of Co-operative Societies	31.64
50		2425-107-2- General	882.53
51	10	2225-01-277-65- Morarji Desai Residential Schools (MDRS) Transferred from ZP	27.47
52		2225-02-794-01- Development of Particularly Vulnerable Tribal Group	25.10
53		2225-03-277-2- Welfare of Backward Classes	49.93
54		4225-01-277-2- Construction	35.63
55	11	4235-02-102-1- NABARD Works	85.81
56	14	2053-094-7- Taluk Establishments	58.23
57		2235-60-102-1- Old Age Pension Scheme	396.57
58		2245-01-800-1- Other Miscellaneous Items of Relief Expenditure	138.91
59		2245-05-101-05- National Disaster Response Fund	472.81
60		2245-80-101-02- Search, Rescue Equipment and Emergency Operation Centre	38.74
61	16	2216-104-01- Ashraya- SDP	235.50
62		2216-80-198-6- Grama Panchayats	175.15
63	17	2202-01-115-01- Sarva Shikshana Abhiyana Society	1,126.22
64		2202-02-108-13- Junior Colleges	206.08
65		2202-03-103-2- Other Government Colleges	149.01
66		2202-80-003-05- Computer Literacy Awareness in Secondary Schools	100.94
67		2202-80-800-35- GIA in Education	69.00
68		4202-01-202-1- Buildings	203.46
69		4202-01-203-1- Buildings	28.33
70	18	2852-80-003-12- Establishments of New Industrial Clusters	37.31
71		4851-190-15- Karnataka State Handloom Development Corporation Limited	28.66
72		6852-02-190-4- Vijayanagara Steel Limited	30.00
73		6852-02-800-01- Loan Against VAT Payment to Industrial Units	81.40
74	19	2217-05-191-1- Bangalore Metropolitan Regional Development Authority	359.61
75		3435-03-101-04- Lake Development in Bangalore	50.00
76		3604-191-2- Other Devolution	49.83
77		3604-191-3- Mukhya Mantrigala Nagarothana Yojane	257.48
78		3604-191-4- JNNURM	409.51
79		3604-191-6- Rajiv Awas Yojana	99.84
80		3604-191-7- XIII Finance Commission Grants	356.50
81		3604-192-2- Other Devolution	205.54
82		3604-192-3- Mukhya Mantrigala Nagarothana Yojane	107.80
83		3604-192-5- Swarna Jayanthi Sahakari Rojgar Yojana	34.09
84		3604-193-2- Other Devolution	61.01
85		6215-01-190-2- Bangalore Water Supply and Sewerage Board	187.72
86		6215-02-190-1- Loans to Karnataka Urban Water Supply and Drainage Board	31.82
87		6217-60-800-04- Loans for BMRCL	204.28
88	20	2059-80-799-1- Debits	134.42
89		3054-03-337-05- State Highway Maintenance	47.17
90		3054-03-337-06 – XIII FCG – Maintenance of State Highways	36.55
91		3054-80-190-01 – KRDC Debt Servicing - Interest	33.02
92		4059-80-051-40- Belgaum, Vidhana Soudha	46.36
93		5054-03-337-16- State Highways Bridges	25.76
94		5054-03-337-18- State Highway Development Project	250.44
95		5054-03-337-86- Karnataka State Highway Improvement Project (KSHIP)-II-(ADB)EAP	131.99
96		5054-80-190-01- Karnataka State Roads Development Corporation	117.20
97		7615-200-2- Miscellaneous Loans	54.09

Sl. No.	Grant No.	Head of Account	Unspent provision	
98	21	2705-102-01- Land Reclamation and Ayacut Roads	123.03	
99		2705-202-01- Malaprabha and Ghataprabha Projects	64.45	
100		2705-204-01- Upper Krishna Project	53.77	
101		2705-206-01- Projects	36.39	
102		4701-73-800-01- Upper Krishna Project- AIBP	305.53	
103		4701-80-190-3- Krishna-Bhagya Jala Nigam Limited	884.14	
104		4701-80-800-01- New Schemes	55.33	
105		4701-80-800-80 – DAM Rehabilitation and Improvement Project - EAP	82.54	
106		4702-101-1- Water Tanks- Construction of New Tanks, Pick Ups etc.,	151.70	
107		4702-101-2- World Bank Aided Tank Irrigation Projects	60.00	
108		4705-800-01- CADA- SDP	44.37	
109		22	2210-03-110-01- Taluk Level General Hospitals	33.02
110			2210-03-800-18- National Rural Health Mission (NRHM) State Share	417.03
111	2210-06-001-01- Director of HFW Services, BHE and HFW Training Centre		27.58	
112	2210-06-101-8- Control of Blindness		26.24	
113	4210-01-110-1- Buildings		31.74	
114	4210-03-105-1- Buildings		38.28	
115	23		2230-01-103-7- Labour Welfare Board	31.00
116		2230-03-101-01- Industrial Training Institutes/ Centres	57.19	
117		2230-03-101-35- New ITI's in 10 Talukas	27.85	
118	24	4801-01-190-09- Investments in Power Utility	500.00	
119		4801-06-190-01- Rajiv Gandhi Grameena Vidhyuth Yojana (RGGVY)	168.50	
120		4801-80-190-02- Investments in ESCOMS Niranthara Jyothi works	70.00	
121		6801-190-3- Accelerated Power Development and Reforms (APDRP)	368.81	
122		6801-205-1- Loans to Karnataka Power Transmission Corporation Ltd. (KPTCL)	70.68	
123	26	2575-02-196-1- Zilla Panchayats	55.41	
124	27	2014-800-1- EFC Grants for Upgradation of Judicial Administration	39.53	
125	29	2049-01-101-1- Interest on Current Loans	447.48	
126		2049-04-101- Interest on Loans for State/ Union Territory Plan Schemes	114.10	
127		6003-110-1- Clean and Secured Ways and Means Advances	1,500.00	
128		6003-110-2- Overdraft with Reserve Bank of India	500.00	
129		6004-02-101-01- Normal Assistance	29.81	
Total			24,998.10	

Appendix 2.4

Major heads of account under which excess expenditure was above ₹ 25 crore
(Reference: Paragraph 2.4.3 Page 87)

(₹ in crore)

Sl. No.	Grant No.	Major Head	Area	Total provision	Re-appropriation	Total	Expenditure	Excess
1	08	2406	Forestry and Wild Life	400.00	0.00	400.00	894.03	494.03
			- Forestry					
			-Transfer to Reserve Funds and Deposit Account					
			Transfer of Forest Development Tax to Karnataka Forest Development Fund					
2	17	2202	General Education	1,477.44	3.04	1,480.48	1,520.52	40.04
			- Elementary Education					
			-Assistance to Block Panchayats/ Intermediate Level Panchayats					
			- Taluk Panchayats					
3	29	6004	Loans and Advances from Central Government	7.01	21.00	28.01	97.46	69.45
			- Loans for State/Union Territory Plan Schemes					
			- Block Grants					
			- Additional Plan Assistance (Back to Back External Loans)					
Total				1,884.45	24.04	1,908.49	2,512.01	603.52

Appendix 2.5

Persistent excess expenditure over provision
(Reference: Paragraph 2.4.4 Page 87)

(₹ in crore)

Sl. No.	Grant and Head of Account	2010-11			2011-12			2012-13		
		Provision	Expenditure	Excess	Provision	Expenditure	Excess	Provision	Expenditure	Excess
1	04- Department of Personnel and Administrative Reforms 2014-102-01 -Judges	9.74	10.10	0.36	10.78	11.00	0.22	10.68	11.88	1.20
2	2070-104-02 Karnataka Lokayukta	5.45	6.68	1.23	6.79	7.58	0.79	7.05	8.08	1.03

Appendix 2.6

Expenditure incurred without provision
(Reference: Paragraph 2.4.5 Page 87)

(₹ in crore)

Sl. No.	Grant	Head of Account	Expenditure	Reasons
1	02	2403-196-1-01-300	9.27	New Service
		Lumpsum – ZP		
2		2405-196-1-01-300	1.14	
		Lumpsum – ZP		
3	03	2235-60-107-01	0.69	Not intimated
4	11	2235-02-101-20-251	53.53	New Service
5			2235-02-106-08	0.04
		Juvenile Homes and Observation Homes		
6	25	2205-800	0.05	
				Other Expenditure
Total			64.72	

Appendix 2.7

Cases of New service/New Instrument of service
(Reference: Paragraph 2.4.8 Page 88)

(₹ in crore)

Sl. No.	Grant	Head of Account		Budget Provision	Expenditure	Excess
1	02 – Animal Husbandry and Fisheries	2403	Animal Husbandry	0.00	9.27	9.27
		196	Assistance to Zilla Parishads/ District Level Panchayats			
		1	Zilla Panchayats			
		01	Block Grants			
		300	Lumpsum – Zilla Parishads			
2		2405	Fisheries	0.00	1.14	1.14
		196	Assistance to Zilla Parishads/ District Level Panchayats			
		1	Zilla Panchayats			
		01	Block Grants			
		300	Lumpsum – Zilla Parishads			
3	08-Forest, Ecology and Environment	2406	Forestry and Wildlife	2.25	22.18	19.93
		01	Forestry			
		797	Transfer to Reserve Funds and Deposit Account			
		04	Transfer of Afforestation Receipts to Afforestation Fund for Compensatory and Environmental Losses			
		261	Inter Account Transfers			
4	11- Women and Child Development	2235	Social Security and Welfare	0.00	53.53	53.53
		02	Social Welfare			
		101	Welfare of Handicapped			
		20	Monthly Financial Assistance to the Physically Handicapped and the Disabled Poor			
		251	Pension and Retirement Benefits			
5		2235	Social Security and Welfare	0.65	1.99	1.34
		02	Social Welfare			
		197	Assistance to Block Panchayats/ Intermediate Level Panchayats			
		1	Taluk Panchayats			
		01	Block Grants			
6		407	Mysore	0.43	2.13	1.70
		2235	Social Security and Welfare			
		02	Social Welfare			
		197	Assistance to Block Panchayats/ Intermediate Level Panchayats			
		1	Taluk Panchayats			
7	19- Urban Development	01	Block Grants	0.99	3.82	2.83
		420	Raichur			
		3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
		191	Assistance to Municipal Corporation			
		7	XIII Finance Commission Grants			
8	23-Labour	18	Bangalore(Urban)	0.02	1.14	1.12
		103	Grants-in-aid-General			
		4250	Capital Outlay on other Social Services			
		203	Employment			
		01	Constitution of ITI's- RIDF			
		386	Construction			
Total				4.34	95.20	90.86

Appendix 2.8

Unnecessary Supplementary Provision
(More than ₹ one crore)
(Reference: Paragraph 2.4.9 Page 88)

(₹ in crore)

Sl. No.	Grant	Head of Account	Provision			Expenditure	Unspent provision
			Original	Supplementary	Total		
1	01– Agriculture and Horticulture	2401-00-103-0-15-059 Other Expenses	95.00	0.28	95.28	77.32	17.96
2		2401-00-103-0-21-059 Other Expenses	0.00	3.75	3.75	0.00	3.75
3		2401-00-110-0-07-059 Other Expenses	75.00	33.74	108.74	75.00	33.74
4		2401-00-111-0-01-139 Major Works	25.00	6.64	31.64	21.66	9.98
5		2415-01-004-0-06-059 Other Expenses	0.00	2.90	2.90	0.00	2.90
6		07 – Rural Development and Panchayat Raj	2505- 60-196 -6- 04-300 Lumpsum-Zilla Parishads	1,512.80	800.00	2,312.80	205.99
7	2515-00-101-0-80-059 Other Expenses		15.40	4.27	19.67	2.04	17.63
8	2515-00-196-1-05-300 Lumpsum-Zilla Parishads		130.00	22.71	152.71	33.12	119.59
9	4215-02-800-0-02-132 Capital Expenses		218.10	100.00	318.10	217.36	100.74
10	10 – Social Welfare	2225-03-277-2-79-059 Other Expenses	60.00	0.60	60.60	50.60	10.00
11	17- Education	2202-03-103-2-06-101 Grant-in-Aid-Salaries	0.00	75.00	75.00	0.00	75.00
12	22- Health and Family Welfare Services	2210-01-001-0-01-015 Subsidiary Expenses	16.22	0.25	16.47	12.25	4.22
13		2210-01-110-2-37-101 Grants-in-Aid-Salaries	2.00	2.00	4.00	1.00	3.00
14		2211-00-196-6-06-416 Uttara Kannada	12.29	0.45	12.74	9.67	3.07
Total			2,161.81	1,052.59	3,214.40	706.01	2,508.39

Appendix 2.9

Excessive Supplementary Provision
(All selected grants: more than ₹ one crore)
(Reference: Paragraph 2.4.10 Page 89)

(₹ in crore)

Sl. No.	Grant	Head of Account	Provision			Expenditure	Unspent Provision
			Original	Supplementary	Total		
1	01- Animal Husbandry and Fisheries	2401- 00- 197- 1-01- 300 Lumpsum- Zilla Parishad	0.00	24.21	24.21	5.69	18.52
2		2401-00-800-1-57-059 Other Expenses	90.49	128.39	218.88	135.27	83.61
3		2401-00-800-2-43-059 Other Expenses	58.00	30.04	88.04	76.72	11.32
4		2851-00-107-1-45-059 Other Expenses	0.00	16.11	16.11	7.25	8.86
5	07- Rural Development and Panchayat Raj	2515-00-198-1-07-300 Lumpsum- Zilla Parishad	17.00	30.00	47.00	38.57	8.43
6		4702-00-101-1-14-132 Capital Expenses	100.00	100.00	200.00	115.31	84.69
7		5054-04-337-7-01-132 Capital Expenses	245.35	435.22	680.57	568.21	112.36
8	10- Social Welfare	2225-01-793-0-00-059 Other Expenses	35.00	54.79	89.79	82.67	7.12
9	17- Education	2202-02-197-1-01-300 Lumpsum- Zilla Parishad	0.00	54.87	54.87	13.73	41.14
10	19- Urban Development	2217-05-191-1-10-059 Other Expenses	20.00	35.25	55.25	34.19	21.06
11	21 – Water Resources	4711-01-103-2-02-139 Major Works	1.00	60.00	61.00	51.00	10.00
12	22- Health and Family Welfare Services	2211-00-103-0-05-059 Other Expenses	0.07	3.50	3.57	0.75	2.82
13		4210-03-105-1-09-059 Other Expenses	14.50	22.00	36.50	16.86	19.64
14	24 – Energy	2801- 80- 101- 1- 04- 106 Subsidies	4,550.00	2,000.00	6,550.00	6,499.99	50.01
15		4801-01-190-0-09-211 Investments	500.00	750.00	1,250.00	900.00	350.00
Total			5,631.41	3,744.38	9,375.79	8,546.21	829.58

Appendix 2.10

Inadequate Supplementary Provision
(More than ₹ One Crore)
(Reference: Paragraph 2.4.11 Page 89)

(₹ in crore)

Sl. No.	Grant	Head of Account	Provision			Expenditure	Excess unrecovered
			Original	Supplementary	Total		
1	01 – Agriculture and Horticulture	2401-00-196-2-01-300	0.00	0.02	0.02	4.27	4.25
		2401-00-196-1-01-300	0.00	0.02	0.02	3.73	3.71
		2402-00-196-1-01-300	0.00	0.02	0.02	4.60	4.58
2	21- Water Resources	4701-80-190-4-132	884.55	6.32	890.87	920.55	29.68
Total			884.55	6.38	890.93	933.15	42.22

Appendix 2.11

Injudicious re-appropriation of funds
(Reference: Paragraph 2.4.12 Page 89)

(₹ in crore)

Sl. No.	Grant No	Head of Account	Provision (Original + Supplementary)	Re-appropriation	Final Grant	Expenditure	Excess (+) / unspent provision(-)
1	22	2211-00-196-6-05-300 Lumpsum- Zilla Parishad	0.01	(+)0.99	1.00	3.81	(+)2.81
2		2211-00-196-6-06-300 Lumpsum- Zilla Parishad	0.01	(+)0.99	1.00	8.62	(+)7.62
Total			0.02	(+)1.98	2.00	12.43	(+)10.43
1	1	2401-00-104-0-11-106 Subsidies	120.00	(-)64.02	55.98	0.50	(-)55.48
2		2401-00-104-0-11-422 Special Component Plan	50.00	(-)25.00	25.00	0.00	(-)25.00
3		2401-00-104-0-11-423 Tribal Sub-Plan	30.00	(-)15.00	15.00	0.00	(-)15.00
4		2401-00-105-0-01-015 Subsidiary Expenses	3.12	(-) 0.25	2.87	1.82	(-)1.05
5		2401-00-108-2-18-139 Major Works	3.17	(-)0.41	2.76	0.72	(-)2.04
6		2401-00-109-0-27-059 Other Expenses	90.00	(-)4.19	85.81	67.45	(-)18.36
7		2401-00-110-0-09-106 Subsidies	20.00	(-)12.00	8.00	0.00	(-)8.00
8		2401-00-111-0-03-059 Other Expenses	255.00	(-)73.26	181.74	0.00	(-)181.74
9		2401-00-114-0-01-106 Subsidies	99.05	(-)6.11	92.94	37.61	(-)55.33
10		2402-00-102-0-28-139 Major Works	30.00	(-)6.73	23.27	0.09	(-)23.18
11		2851-00-107-1-40-059 Other Expenses	19.00	(-)0.60	18.40	14.74	(-)3.66
12	3	2071-01-105-3-00-251 Pension and Retirement Benefits	975.32	(-)245.13	730.19	717.34	(-)12.85
13	7	2515-00-197-1-10-300 Lumpsum- Zilla Parishad	130.00	(-)5.25	124.75	58.96	(-)65.79
14	10	2225-03-102-12-059 Other Expenses	49.76	(-)5.07	44.69	39.31	(-)5.38
15	17	2202-01-101-0-09-059 Other Expenses	25.00	(-)6.50	18.50	6.25	(-)12.25
16		2202-80-003-0-05-059 Other Expenses	100.00	(-)24.25	75.75	21.70	(-)54.05
17	18	2852-80-001-0-12-059 Other Expenses	22.42	(-)1.45	20.97	0.97	(-)20.00
18		2852-80-102-0-01-059 Other Expenses	5.50	(-)1.50	4.00	0.00	(-)4.00
19		2852-80-102-0-02-125 Modernization	32.00	(-)4.00	28.00	24.71	(-)3.29
20	19	3604-00-192-3-04-032 Grants for creation of Capital Assets	10.94	(-)4.50	6.44	1.20	(-)5.24
21		3604-00-192-3-26-032 Yadgir	24.54	(-)6.00	18.54	15.05	(-)3.49
22		6215-01-190-2-86-395 Loans to PSU's and Local Bodies	1,000.00	(-)100.00	900.00	812.28	(-)87.72
23	21	2701-80-001-19-015 Subsidiary Expenses	17.28	(-)0.29	16.99	11.79	(-) 5.20

Sl. No.	Grant No	Head of Account	Provision (Original + Supplementary)	Re-appropriation	Final Grant	Expenditure	Excess (+) / unspent provision(-)
24	21	4701-73-800-0-139 Major Works	390.19	(-)87.00	303.19	162.58	(-)140.61
25	22	2210-02-101-1-03-101 Grants-in-Aid-Salaries	2.15	(-)0.80	1.35	0.00	(-)1.35
26		2210-06-001-0-05-059 Other Expenses	7.75	(-)1.55	6.20	2.06	(-)4.14
27		2210-06-003-0-11-015 Subsidiary Expenses	8.00	(-)1.99	6.01	1.34	(-)4.67
28		2210-80-196-1-01-300 Lumpsum - Zilla Parishad	114.86	(-)1.70	113.16	57.50	(-)55.66
29		4210-01-110-1-01-139 Major Works	115.35	(-)42.13	73.22	51.80	(-)21.42
30		4210-03-105-1-02-386 Construction	72.72	(-)5.31	67.41	66.17	(-)1.24
31		4210-03-105-1-02-422 Special Component Plan	14.00	(-)4.20	9.80	6.09	(-)3.71
		Total	3,837.12	(-)756.19	3,080.93	2,180.03	(-)900.90
1	1	2401-00-104-0-11-041 Travel Expenses	0.00	(+)2.10	2.10	0.00	(-)2.10
2		2401-00-105-0-27-106 Subsidies	42.50	(+)50.76	93.26	42.50	(-)50.76
3		2401-00-108-1-15-422 Special Component Plan	15.00	(+)9.01	24.01	14.50	(-)9.51
4		2401-00-108-1-15-423 Tribal Sub-Plan	10.00	(+)5.99	15.99	7.60	(-)8.39
5		2401-00-111-0-02-422 Special Component Plan	20.00	(+)20.00	40.00	19.69	(-)20.31
6		2401-00-111-0-02-423 Tribal Sub-Plan	10.00	(+)10.00	20.00	9.87	(-)10.13
7		2401-00-800-1-66-422 Special Component Plan	34.59	(+)25.00	59.59	35.98	(-)23.61
8		2401-00-800-1-66-423 Tribal Sub-Plan	22.50	(+)15.00	37.50	12.96	(-)24.54
9		2402-00-102-0-30-139 Major Works	238.40	(+)6.73	245.13	33.70	(-)211.43
10	17	2202-01-106-0-02-059 Other Expenses	4.00	(+)6.00	10.00	5.00	(-)5.00
11	18	2851-00-102-0-74-106 Subsidies	12.72	(+)3.50	16.22	12.72	(-)3.50
12	19	3604-00-192-3-11-032 Bellary	17.34	(+)6.42	23.76	20.70	(-)3.06
13		4217-60-800-5-02-059 Other Expenses	100.00	(+)100.00	200.00	187.85	(-)12.15
14	21	2702-02-005-80-180 Machinery and Equipment	1.35	(+)1.15	2.50	0.00	(-)2.50
15		2702-02-005-80-200 Maintenance Expenditure	0.93	(+)1.17	2.10	0.52	(-)1.58
16		2705-00-0-101 Grants-in-Aid-Salaries	40.58	(+)1.90	42.48	40.08	(-)2.40
17		4701-80-190-3-132 Capital Expenses	1,648.58	(+)6.97	1,655.55	948.58	(-)706.97
18		4701-80-190-4-00-422 Special Component Plan	130.10	(+)75.00	205.10	135.80	(-)69.30
19		4701-80-190-4-00-423 Tribal Sub-Plan	63.06	(+)25.00	88.06	56.85	(-)31.21
20		4702-101-1-12-059 Other Expenses	127.50	(+)4.14	131.64	129.79	(-)1.85
21	22	2210-05-105-1-09-101	8.32	(+)2.00	10.32	8.94	(-)1.38

Sl. No.	Grant No	Head of Account	Provision (Original + Supplementary)	Re-appropriation	Final Grant	Expenditure	Excess (+) / unspent provision(-)
		Grants-in-Aid-Salaries					
22		4210-01-110-1-87-139 Major Works	14.50	(+)5.00	19.50	17.91	(-)1.59
23		4210-03-105-1-02-422 Special Component Plan	12.28	(+)4.40	16.68	12.48	(-)4.20
Total			2,574.25	(+)387.24	2,961.49	1,754.02	(-)1,207.47
1	10	2225-03-196-1-01-300 Lumpsum-Zilla Parishad	50.02	(-)50.00	0.02	8.99	(+)8.97
Total			50.02	(-)50.00	0.02	8.99	(+)8.97

Appendix 2.12

Defective re-appropriation orders
(Reference: Paragraph 2.4.13 Page 89)

(₹ in crore)

Sl. No.	Grant	Re – appropriation Order			Issuing Authority	Reasons for rejection
		Number	Date	Amount		
1	01-Agriculture and Horticulture	FD 350 BRS 2012	26-03-2013	9.38	Deputy Secretary to Government FD (FR&BCC)	RA Already proposed under some heads vide G.O No. FD 257/BRS 2012 dated 26.02.2013
2		FD 32 GIE 2013 (01P)	30-03-2013	3.47	Deputy Secretary to Government FD (FR&BCC)	Since there was Insufficient Balance for re-appropriation under 2401-00-001-2-01-014 (P)
3		FD 400 BRS 2012	30-03-2013	27.70	Deputy Secretary to Government FD (FR&BCC)	RA proposed twice under some heads vide G.O No's FD 327/BRS/2012 dated 20.03.2013 and FD 364/BRS/2012 dated 28-03-2013
4		FD 401 BRS 2012	30-03-2013	6.73	Deputy Secretary to Government FD (FR&BCC)	RA proposed twice under some heads vide G.O No's FD 326/BRS/2012 dated 20.03.2013
5	2- Animal Husbandry & Fisheries	PASAMI 2 KAKUMA 2012	13-03-2013	2.00	Director, AH & Fisheries	Dept Is Not Empowered
6		FD 277 BRS 2012	05-03-2013	2.10	Deputy Secretary to Government FD (FR&BCC)	From Plan to Non Plan
7	07-RDPR	FD 134 EXP 6/2013	30-03-2013	6.63	Special Officer/Deputy Secretary for Government	RA Already received for some heads vide G.O No. FD 331/BRS/2012 dated 22-03-2012 but not indicated in 22A
8		FD 360/ BRS/2012	27-03-2013	1.02	Deputy Secretary to Government FD (FR&BCC)	RA from Charged to Voted
9	8-Forest, Ecology & Environment	APPAJI 248 FAP 2012	18-03-2013	2.30	Under Secy. Forest Environment & Ecology Dept.	For want of sanction from Planning Dept.
10	10-Social Welfare	MWD 116/MDS 2013	11-03-2013	0.48	Under Secretary to Government MW Department	Already re-appropriated vide other GO
11	11-Women & Child Development	MAMAE 52 PHP 2013	19-02-2013	0.15	Under Secy., Women & Child Welfare	St. 22A Not Self Balanced
12		MAMAE 53 PHP 2013	02-03-2013	0.30	Under Secy., Women & Child Welfare	St. 22A Not Self Balanced
13		VIHINASA/BUD /C-09	11-03-2013	0.04	Director of Disable & Sr. Citizens	St.22A not Self Balanced & Want of Sanction

Sl. No.	Grant	Re – appropriation Order			Issuing Authority	Reasons for rejection
		Number	Date	Amount		
14	11-Women & Child Development	FD 171 BRS 2012	17-01-2013	1.00	Deputy Secretary to Government FD (FR&BCC)	Insufficient Balance for re-appropriation
15	12-Information, Tourism, Sports and Youth Services	FTS 5/ACCTS/422	20-10-2012	0.12	Director Government Flying School Jakkur Bangalore	Beyond delegated financial powers
16	14-Revenue	UDD A/cs REAPP 105/2012-13	02-03-2013	0.06	Commissioner Survey and Settlement	Stt. 22-A not tallied
17		FD 413/BRS/2013	30-03-2013	187.73	Under Secretary to Government FD Fiscal Reforms and Comp Cell	Between two Grants (Grant 14 & 11)
18		FD 290/BRS/2013	11-03-2013	17.97	Deputy Secretary to Government FD (FR&BCC)	Insufficient Balance for re-appropriation
19	17 – Education	FD 203/ Exp 6 / 2013	25-03-2013	8.47	Special Officer (ZP) and Ex-Officio Deputy Secretary to FD	Between two Grants (Grant – 17 & 07)
20		KAASHI E 59/ AYO.VYA 2012-13	15-02-2013	0.04	Commissioner of Collegiate Education	Sanction not communicated
21		FD 338/BRS 2012	25-03-2013	0.04	Deputy Secretary to Government FD (FR&BCC)	Between Plan and Non-Plan Concurrence of planning department not forth coming
22		FD 355/BRS 2012	27-03-2013	4.05	Deputy Secretary to Government FD (FR&BCC)	Date of Concurrence of planning Department is not related to Financial year 2012-13 (27-08-2013)
23		FD 1100/BRS 2012	02-02-2013	147.70	Deputy Secretary to Government FD (FR&BCC)	Insufficient Balance for re-appropriation
24		FD 306/BRS 2012	16-03-2013	0.05	Deputy Secretary to Government FD (FR&BCC)	Between Plan and Non-Plan Concurrence of planning department not forth coming
25		22-Health and Family Welfare Services	FD 32 GIE 2013	30-03-2013	61.42	Deputy Secretary to Government FD (FR&BCC)
26	FD 33 GIE(NP) 2013		30-03-2013	92.55	Deputy Secretary to Government FD (FR&BCC)	RA to heads without Budget Provision
27	FD 144 BRS 2012		28-12-2012	2.00	Deputy Secretary to Government FD (FR&BCC)	Budget Provision not correct
28	FD 275BRS 2012		05-03-2013	2.00	Deputy Secretary to Government FD (FR&BCC)	Budget Provision not correct
29	FD 319 BRS 2012		18-03-2013	5.00	Deputy Secretary to Government FD (FR&BCC)	Budget Provision not correct
30	FD 299 BRS 2012		15-03-2013	4.00	Deputy Secretary to Government FD (FR&BCC)	Supplementary Provision not taken

Sl. No.	Grant	Re – appropriation Order			Issuing Authority	Reasons for rejection
		Number	Date	Amount		
31	22-Health and Family Welfare Services	FD 320 BRS 2012	18-03-2013	1.27	Deputy Secretary to Government FD (FR&BCC)	Supplementary Provision not taken
32	23- Labour	FD 273/BRS 2012	04-03-2013	0.14	Deputy Secretary to Government FD (FR&BCC)	Attracts New Service
33		ACT-2/BUD/CR-81/2012-13	27-02-2013	0.02	Director of Factories and Boilers, Industrial Safety and Health	Sanction not communicated, Stt 22-A not Self Balanced
34	25 – Kannada & Culture	FD 33 GIE 2013	30-03-2013	4.87	Under Secy. To Government FD (FR & BCC)	Received after Cutoff date
35	27-Law	LAW 50/LCE/2013	23-05-2013	6.89	Under Secretary to Government (ADMN-I) Department of LAW, Justice and Human Rights	Insufficient Balance for re-appropriation
36		FD 405/BRS 2012	30-03-2013	1.52	Deputy Secretary to Government (FR&BCC)	Insufficient Balance for re-appropriation
37		FD 416/BRS 2012	30-03-2013	0.55	Deputy Secretary to Government FD (FR&BCC)	Received in this office on 31-07-2013 i.e., after cut-off date (15-07-2013)
Total				611.76		

Appendix 2.13

Statement of various grants/appropriations
in which unspent provision occurred but no part of which was surrendered
(Reference: Paragraph 2.4.14 Page 90)

(₹ in crore)

Sl. No.	Grant and Section		Unspent provision
1	1	Agriculture and Horticulture	
		(Revenue Voted)	1,680.67
		(Revenue Charged)	0.77
		(Capital Voted)	38.15
2	2	Animal Husbandry and Fisheries	
		(Capital Voted)	61.16
3	4	Department of Personnel and Administrative Reforms	
		(Revenue Charged)	20.15
4	6	Infrastructure Development	
		(Revenue Voted)	11.17
		(Capital Voted)	206.18
5	7	Rural Development and Panchayat Raj	
		(Revenue Charged)	1.19
		(Capital Voted)	527.97
6	8	Forest Ecology and Environment	
		(Revenue Charged)	494.02
		(Capital Voted)	5.00
7	10	Social Welfare	
		(Capital Voted)	103.11
8	11	Women and Child Development	
		(Revenue Voted)	230.88
		(Capital Voted)	86.31
9	13	Food and Civil Supplies	
		(Revenue Charged)	0.03
10	14	Revenue	
		(Revenue Charged)	13.87
		(Capital Voted)	0.64
11	18	Commerce and Industries	
		(Capital Voted)	234.11
12	19	Urban Development	
		(Capital Voted)	335.97
13	20	Public Works	
		(Revenue Voted)	292.59
		(Capital Voted)	822.79
14	22	Health and Family Welfare Services	
		(Revenue Voted)	714.90
		(Capital Voted)	88.68
15	23	Labour	
		(Capital Voted)	4.34
16	24	Energy	
		(Revenue Voted)	52.08
		(Capital Voted)	1,214.71
17	25	Kannada and Culture	
		(Capital Voted)	7.15
18	26	Planning Statistics, Science and Technology	
		(Capital Voted)	52.28
19	29	Debt Servicing	
		Capital Charged	1,936.98
Total			9,237.85

Appendix 2.14

Surrender of unspent provision
(Reference: Paragraph 2.4.14 Page 90)

(₹ in crore)

Sl. No.	Grant/ Section	Amount of unspent provision	Amount surrendered	Amount not surrendered	
1	1	<i>Agriculture and Horticulture</i>			
		Revenue Voted	1,680.67	0.00	1,680.67
		Revenue Charged	0.77	0.00	0.77
		Capital Voted	38.15	0.00	38.15
2	2	<i>Animal Husbandry & Fisheries</i>			
		Revenue Voted	275.99	0.85	275.14
		Capital Voted	61.16	0.00	61.16
3	3	<i>Finance</i>			
		Revenue Voted	4,101.04	3,552.36	548.68
		Revenue Charged	11.66	11.35	0.31
		Capital Voted	26.10	7.74	18.36
4	4	<i>Department of Personnel and Administrative Reforms</i>			
		Revenue Voted	212.94	192.23	20.71
		Revenue Charged	20.15	0.00	20.15
5	5	<i>Home and Transport</i>			
		Revenue Voted	425.56	262.94	162.62
		Capital Voted	62.45	2.16	60.29
6	6	<i>Infrastructure Development</i>			
		Revenue Voted	11.17	0.00	11.17
		Capital Voted	206.18	0.00	206.18
7	7	<i>Rural Development and Panchayat Raj</i>			
		Revenue Voted	3,007.20	384.74	2,622.46
		Revenue Charged	1.19	0.00	1.19
		Capital Voted	527.97	0.00	527.97
8	8	<i>Forest, Ecology and Environment</i>			
		Revenue Voted	39.10	3.04	36.06
		Revenue Charged	494.02	0.00	494.02
		Capital Voted	5.00	0.00	5.00
9	9	<i>Co-operation</i>			
		Revenue Voted	938.00	916.59	21.41
		Capital Voted	36.72	19.32	17.40
10	10	<i>Social Welfare</i>			
		Revenue Voted	293.86	0.76	293.10
		Capital Voted	103.11	0.00	103.11
11	11	<i>Women and Child Development</i>			
		Revenue Voted	230.88	0.00	230.88
		Capital Voted	86.31	0.00	86.31
12	12	<i>Information, Tourism and Youth Services</i>			
		Revenue Voted	49.03	12.19	36.84
		Capital Voted	44.29	1.33	42.96
13	13	<i>Food and Civil Supplies</i>			
		Revenue Voted	35.83	21.03	14.80
		Revenue Charged	0.03	0.00	0.03
14	14	<i>Revenue</i>			
		Revenue Voted	1,000.47	364.53	635.94
		Revenue Charged	13.87	0.00	13.87
		Capital Voted	0.64	0.00	0.64
15	15	<i>Information Technology</i>			
		Revenue Voted	8.80	0.08	8.72

Sl. No.	Grant/ Section	Amount of unspent provision	Amount surrendered	Amount not surrendered	
16	16	<i>Housing</i>			
		Revenue Voted	479.80	249.15	230.65
17	17	<i>Education</i>			
		Revenue Voted	1,792.64	69.97	1,722.67
		Capital Voted	250.25	30.05	220.20
18	18	<i>Commerce and Industries</i>			
		Revenue Voted	134.37	0.95	133.42
		Capital Voted	234.11	0.00	234.11
19	19	<i>Urban Development</i>			
		Revenue Voted	2,072.54	281.92	1,790.62
		Capital Voted	335.97	0.00	335.97
20	20	<i>Public Works</i>			
		Revenue Voted	292.59	0.00	292.59
		Capital Voted	822.79	0.00	822.79
21	21	<i>Water Resources</i>			
		Revenue Voted	371.86	9.14	362.72
		Capital Voted	1,516.41	1,143.84	372.57
22	22	<i>Health and Family Welfare Services</i>			
		Revenue Voted	714.90	0.00	714.90
		Capital Voted	88.68	0.00	88.68
23	23	<i>Labour</i>			
		Revenue Voted	168.49	4.72	163.77
		Capital Voted	4.34	0.00	4.34
24	24	<i>Energy</i>			
		Revenue Voted	52.08	0.00	52.08
		Capital Voted	1,214.71	0.00	1,214.71
25	25	<i>Kannada and Culture</i>			
		Revenue Voted	45.38	2.24	43.14
		Capital Voted	7.15	0.00	7.15
26	26	<i>Planning, Statistics, Science and Technology</i>			
		Revenue Voted	94.30	23.98	70.32
		Capital Voted	52.28	0.00	52.28
27	28	<i>Parliamentary Affairs and Legislation</i>			
		Revenue Voted	14.56	6.00	8.56
		Revenue Charged	0.56	0.00	0.56
28	29	<i>Debt Servicing</i>			
		Revenue Charged	623.71	0.18	623.53
		Capital Charged	1,936.98	0.00	1,936.98
Total			27,371.76	7,575.38	19,796.38

Appendix 2.15

Cases of Surrender of Funds in Excess of ₹ Five Crore on
30 and 31 March 2013
(Reference: Paragraph 2.4.14 Page 90)

(₹ in crore)

Sl. No.	Grant		No. of cases	Total provision	Amount of surrender	Percentage to total provision
1	03	Finance	5	3,534.84	3,527.82	100
2	04	Department of Personnel and Administrative Reforms	8	242.61	159.05	66
3	05	Home and Transport	3	269.50	235.96	88
4	07	Rural Development and Panchayat Raj	3	1,266.30	384.74	30
5	09	Co-operation	6	1,865.99	906.89	49
6	13	Food and Civil Supplies	2	1,020.00	15.17	1
7	14	Revenue	2	1,313.88	361.13	27
8	16	Housing	6	615.55	244.77	40
9	17	Education	5	69.80	54.29	78
10	19	Urban Development	2	310.07	273.05	88
11	21	Water Resources	16	2,841.55	1,165.11	41
12	26	Planning, Statistics, Science and Technology	2	30.62	19.99	65
13	27	Law	1	53.94	39.38	73
Total			61	13,434.65	7,387.35	55

Appendix 2.16

Results of review of substantial surrenders made during the year
(Reference: Paragraph 2.4.15 Page 90)

(₹ in crore)

Sl. No.	Grant	Name of the Scheme (Head of Account)	Provision	Amount Surrendered	Percentage of Surrender	Reasons
1	03- Finance	2040-00-101-0-02-100 Financial Assistance Relief	11.35	11.35	100	Due to Wrongly providing under Charged instead of Voted (error)
2		2070-00-800-0-11-014 Other Allowance	1,000.00	999.98	100	Due to initial provision of funds under the head for Revised Pension Scheme and subsequently provided demand- wise
3		2070-00-800-0-13-014 Other Allowance	2,500.00	2,500.00	100	
4		7610-00-201-0-02-393 Advances	5.50	5.50	100	Due to non-receipt of Sufficient HBA application
5	04- Department of Personnel and Administrative Reforms	2015-00-106-1-01-059 Other Expenses	100.00	77.12	77	Due to non-utilisation of funds on accounts of shortage of time
6		2052-00-090-0-25-059 Other Expenses	10.00	9.84	98	Due to non-approval of new proposals by the Empowered Committee
7		3451-00-090-2-28-059 Other Expenses	27.78	27.78	100	Due to stopping of Aadhar registration from 12/02/2012 to 28/11/2012
8		4059-80-051-0-53-386 Construction	6.00	6.00	100	Due to non-commencement of construction work of IAS Officer's Association
9	05- Home and Transport	2055-00-003-0-06-059 Other Expenses	37.50	37.50	100	Due to cancellation of bills in treasury
10		2055-00-115-0-00-125 Modernization	232.00	198.46	86	Due to technical problem and non-finalisation of tender
11	09- Co-operation	3475-00-800-0-09-422 Special Component Plan	5.38	5.38	100	Reasons not furnished (entire/provision)
12		4425-00-108-0-53-211 Investments	6.07	6.07	100	Due to non-implementation of the project owing to limitation imposed on availing NCDC loan at higher rate of interest
13		5475-00-800-0-03-386 Construction	7.50	6.00	80	Due to non-receipt of Action Plan on the project (Infrastructure facility in APCMS)
14	16- Housing	2217-04-191-2-03-422 Special Component Plan	21.53	11.25	52	Reasons not furnished
15		2217-04-191-2-03-423 Tribal Sub-Plan	10.71	5.5	51	
16	17- Education	2203-00-105-0-09-051 General Expenses	28.01	26.12	93	Due to shortage of time for processing purchase orders
17		4202-01-201-1-03-133 Special Development Plan	7.81	5.85	75	Reasons not furnished
18		4202-01-201-1-03-422 Special Component Plan	10.19	7.64	75	
19	19-Urban Development	3604-00-191-7-51-101 Grant-in-Aid-Salaries	172.51	135.49	79	Due to non-release of XIII Finance Commission Grants by GOI as anticipated
20		3604-00-191-7-51-103 Grant-in-Aid-General	137.56	137.56	100	
21	26- Planning, Statistics, Science and Technology	3454-02-111-0-01-059 Other Expenses	12.12	7.53	62	Due to non-release of funds for survey to Horticulture Department
22		3454-02-204-0-18-059 Other Expenses	18.50	12.46	67	Due to release of funds by the Central Government at the fag end of the year
23	27- Law	2014-00-800-1-04-059 Other Expenses	53.94	39.38	73	Due to non- implementation of certain programmes within the scheduled date
Total			4,421.96	4,279.76	97	

Appendix 2.17

Errors in budgeting
(Reference: Paragraph 2.6 Page 91)

(₹ in crore)

Sl. No	Grant	Head of Account	Amount Involved	Error
1	02- Animal Husbandry and Fisheries	4405-190-01 Karnataka Fisheries Development Corporation	1.79	Adjustment transaction below investment, provided in case of cold storage plant established with DANIDA assistance under Indo-Danish Fisheries Plan, sanctioned to the Karnataka Fisheries Development Corporation Limited, Mangalore. Government Order issued for carrying out the adjustment lacked clarity.
2	03- Finance	2040-101-02 Waiver of tax and interest due on Arecanut dealers	11.35	Erroneous provision under the Charged Section - Taxes on sales, trade etc.- collection charges- Waiver of Tax and Interest due on Arecanut Dealers- Financial Assistance Relief - for waiver of CST and interest due on Arecanut dealers, instead of under voted section.
		2070-800-11 Filling up of vacant posts – Other Expenses	1,000.00	Erroneous provision on account of inclusion of the salary outgo under only one functional major head.
		2070-800-13 Additional provision for salaries – Other Allowances	2,500.00	
3		4515-103-1- NABARD Financial Services Ltd.(NABFINS)	10.00	Erroneous provision made under Grant No.3 instead of Grant No. 07.
4		3475-800-12 Contribution to Consolidated Sinking Fund out of General Reserve	500.00	Erroneous provision of contribution to Consolidated Sinking Fund out of General Revenue.
5	14- Revenue	2245-05-101-05 Inter Account Transfer	352.58	Provision obtained twice for transfer of revenue from consolidated fund to SDRF.
6		2245-02-110-07 Financial Assistance Relief	8.56	Provision was erroneous on account of beneficiary institutions had already remitted the VAT amount to Government.
7	18- Commerce and Industries	4860-05-190-04 Mandya National Paper Mill, Belagola	0.82	Token provision was sufficient for adjustment.
8	24- Energy	6801-190-3 Accelerated Power Development and Reforms (APDRD)	368.81	Provision under 6004-03 and 04 was made with corresponding provision under Loan head of account. The provision was erroneous as all loans sanctioned had been waived off during 2012-13 itself.
9		6801-204-01 Rajiv Gandhi Grameena Vidhyuth Yojana	18.72	
Total			4,772.63	

Appendix 2.18

Rush of Expenditure
(Reference: Paragraph 2.7.1.8 Page 95)

(₹ in crore)

Sl. No.	Head of Account	Total expr. during the year	Expenditure during last quarter		Expenditure during March		
			Amount	%	Amount	%	
Department of Industries and Commerce							
1	2851-00-102-0-69-422	Modernisation/ Technology/ Training-SCP	2.83	1.86	66	1.07	38
2	2851-00-102-0-73-059	Kaushalya Abhivruddi Yojane - Others	4.00	2.00	50	2.00	50
3	2851-00-102-0-73-423	Kaushalya Abhivruddi Yojane – TSP	0.50	0.25	50	0.17	34
4	2851-00-102-0-74-422	Rebate for Khadi and Village Industries products -SCP	1.50	1.50	100	0.38	25
5	2851-00-102-0-74-423	Rebate for Khadi and Village Industries products -TSP	0.50	0.50	100	0.13	26
6	2852-80-003-0-12-423	Establishment of New industrial clusters- TSP	9.28	9.28	100	7.26	78
7	2852-80-102-0-02-422	Infrastructure support and Trade promotion -SCP	5.00	2.50	50	1.25	25
8	4851-00-102-0-12-386	Construction of DIC quarters	2.74	2.53	92	2.42	88
9	4851-00-200-0-02-422	LIDKAR- Investment assistance to Industrial Institutions and Associations	1.00	1.00	100	0.25	25
10	6852-02-800-0-01-394	Loan against VAT payment to industrial units	18.60	12.59	68	12.59	68
Department of Handloom and Textiles							
1	2235-02-104-2-05-106	Distribution of Saree, dhoti to weaker section	1.23	0.62	50	0.31	25
2	2851-00-103-0-10-059	Thrift fund scheme	0.22	0.11	50	0.06	27
3	2851-00-103-0-49-059	Health insurance scheme	0.55	0.34	62	0.34	62
4	2851-00-103-0-55-106	Living cum workshed – Subsidies	2.70	2.02	75	1.31	49
5	2851-00-103-0-55-422	Living cum workshed –SCP	0.42	0.31	74	0.21	50
6	2851-00-103-0-55-423	Living cum workshed – TSP	0.20	0.15	75	0.10	50
7	2851-00-103-0-61-059	Assistance to Handloom Coops	0.55	0.28	51	0.14	25
8	2851-00-103-0-66-059	Marketing of Handloom products	4.90	2.45	50	1.23	27
9	2851-00-103-0-69-059	Weavers special package- KHDC other expenses	18.06	11.63	64	11.08	61
10	2851-00-103-0-69-133	Weavers special package- SDP	1.00	0.50	50	0.50	50
11	2851-00-103-0-69-422	Weavers special package— KHDC – SCP	0.64	0.32	50	0.16	25
12	2851-00-103-0-69-423	Weavers special package- KHDC – TSP	0.31	0.16	52	0.08	26
13	2852-08-202-7-01-422	Implementation of Garment policy – SCP	1.72	0.86	50	0.52	30
14	2852-08-202-7-01-423	Implementation of Garment policy – TSP	1.59	0.80	50	0.47	30
Department of Mines and Geology							
1	2853-02-001-0-01-125	Modernisation	9.71	5.27	54	4.77	49
Department of Sugar							
1	4860-01-004-0-01-172	Development of roads in sugar factory area	3.21	2.69	84	2.66	83

Appendix 2.19

Excess payment of family pension
(Reference: Paragraph 2.8.1 Page 96)

SL No	District	Number of cases	Amount (in ₹)	Period
1	Bagalkote	16	7,13,351	05/11 to 10/12
2	Bangalore (Rural)	8	3,64,089	03/07 to 03/12
3	Belgaum	80	61,02,739	11/08 to 03/12
4	Bellary	23	17,31,439	03/10 to 10/12
5	Bidar	10	3,56,305	01/10 to 08/12
6	Bijapur	11	9,01,677	07/07 to 03/12
7	Chamarajanagar	5	1,56,445	09/07 to 03/12
8	Chickballapura	5	96,521	09/10 to 03/12
9	Chikkmagalur	12	3,59,003	08/09 to 12/12
10	Chitradurga	26	8,97,291	07/08 to 04/12
11	Dakshina Kannada	8	3,71,959	11/07 to 10/12
12	Davangere	10	6,96,145	04/08 to 04/12
13	Dharwad	7	81,526	05/12 to 12/12
14	Gadag	2	2,46,156	12/07 to 04/12
15	Gulbarga	22	8,33,297	02/08 to 12/12
16	Hassan	11	10,31,781	04/07 to 12/12
17	Haveri	7	3,16,926	01/09 to 05/12
18	Karwar	4	1,53,170	11/11 to 11/12
19	Kolar	10	1,94,377	03/11 to 02/12
20	Koppal	4	85,725	01/12 to 06/12
21	Madikeri	27	14,89,593	01/08 to 12/12
22	Mandya	12	4,54,598	04/07 to 03/12
23	Mysore	7	9,60,871	03/07 to 03/12
24	Pension Payment Treasury, Bangalore	12	10,21,428	10/06 to 09/12
25	Raichur	14	5,53,810	07/10 to 03/12
26	Ramnagara	7	6,73,689	09/06 to 01/13
27	Shimoga	7	1,03,189	05/11 to 03/12
28	Tumkur	10	8,23,805	10/06 to 03/12
29	Udupi	7	80,935	04/12 to 10/12
30	Yadgir	7	5,12,627	11/05 to 08/12
	Total	391	2,23,64,467	

(Source: Treasury Inspection Reports of Principal Accountant General (Accounts & Entitlement), Karnataka)

Appendix 2.20

Continued excess payment of family pension
(Reference: Paragraph 2.8.1 Page 96)

(in ₹)

Sl. No.	District	CEP during 2011-12		Overall Excess Payment (including cases which appeared in earlier Audit Reports)		
		Number of cases	Amount	Amount	Total Amount	Period
1	Bagalkote	7	4,28,977	1,28,992	5,57,969	04/10 to 10/12
2	Bangalore Rural	12	3,46,315	2,21,632	5,67,947	04/07 to 03/12
3	Belgaum	8	6,65,493	6,12,658	12,78,151	06/08 to 03/12
4	Bidar	10	2,89,573	1,82,258	4,71,831	09/08 to 07/12
5	Bijapur	19	7,09,344	12,50,692	19,60,036	10/05 to 06/12
6	Chitradurga	9	2,07,431	4,17,014	6,24,445	01/07 to 04/12
7	Dakshina Kannada	8	2,56,962	3,50,919	6,07,881	10/10 to 09/12
8	Davanagere	7	2,43,739	1,12,692	3,56,431	04/10 to 04/12
9	Gulbarga	11	3,81,439	5,13,216	8,94,655	09/07 to 06/12
10	Hassan	6	5,28,822	1,54,408	6,83,230	05/10 to 12/12
11	Haveri	1	25,797	22,098	47,895	09/10 to 05/12
12	Madikeri	14	4,87,076	6,52,858	11,39,934	02/09 to 12/12
13	Mysore	2	35,138	64,384	99,522	12/08 to 03/12
14	Pension Payment Treasury	23	11,04,872	12,68,377	23,73,249	08/06 to 09/12
15	Raichur	11	6,56,016	12,18,171	18,74,187	06/05 to 03/12
16	Ramanagaram	14	3,46,855	2,95,935	6,42,790	07/07 to 08/12
17	Shimoga	1	51,574	38,848	90,422	06/10 to 03/12
18	Yadgir	19	4,35,841	9,07,884	13,43,725	03/03 to 08/12
	Total	182	72,01,264	84,13,036	1,56,14,300	

Appendix 3.1

Major Head and Department-wise details of outstanding UCs
separately for each year
(Reference: Paragraph 3.1 Page 101)

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	2011-12	40	104.74
			2012-13	74	416.11
				114	520.85
3	2220	Information	2007-08	3	0.30
			2008-09	3	0.16
			2010-11	12	2.71
			2011-12	12	3.42
			2012-13	10	3.78
				40	10.37
4	2225	Social Welfare	2008-09	3	5.51
			2010-11	2	8.00
			2011-12	4	20.00
			2012-13	7	26.50
				16	60.01
5	2245	Revenue	2000-01	3	1.41
				3	1.41
6	2851	Commerce and Industries	2006-07	1	0.19
				1	0.19
7	3451	Secretariat-Economic Services	2012-13	1	5.00
				1	5.00
8	3475	Finance	1997-98	1	9.79
			1998-99	2	3.71
			2001-02	5	1.20
			2002-03	9	1.93
				17	16.63
	Total			207	615.48

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

Appendix 3.2

Non-receipt of information pertaining to institutions substantially financed by the Government
(Reference: Paragraph 3.2 Page 102)

Sl. No.	Department	Number of Institutions	Years for which information not received
1.	Education	229	1992-93 to 2012-13
2.	Forest, Environment and Ecology	36	2007-08 to 2012-13
3.	Commerce and Industries	14	2000-01 to 2012-13
4.	Health & Family Welfare Services	4	2011-12 to 2012-13
5.	Public Works and CADA	6	2000-01 to 2012-13
6.	Co-operation	5	1980-81 to 1982-83 & 1993-94 to 2012-13
7.	Youth Services and Sports	4	1999-00 to 2012-13
8.	Planning	3	2000-01 to 2011-12
9.	Science and Technology	3	2007-08 to 2012-13
10.	Social Welfare	2	2010-11 to 2012-13
11.	Labour	1	1999-00 to 2012-13
12.	Minority Welfare	1	2009-10 to 2012-13
13.	Animal Husbandry & Fisheries	1	2003-04 to 2012-13
	Total	309	

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 102)

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 2016-17	2011-12	2011-12	<u>2011-12</u> <u>14-02-2013</u>
2.	Karnataka Industrial Areas Development Board, Bangalore	2009-10 to 2013-14	2011-12	2010-11	<u>2009-10</u> <u>05-12-2011</u>
3.	Karnataka Slum Development Board, Bangalore	2007-08 to 2016-17	2011-12	2011-12	<u>2009-10</u> <u>01-02-2012</u>
4.	Bangalore Water Supply and Sewerage Board, Bangalore	2009-10 to 2016-17	2011-12	2011-12	<u>2009-10</u> <u>05-12-2011</u>
5.	Karnataka Housing Board, Bangalore	2011-12 to 2015-16	2011-12	2011-12	<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	2011-12	2011-12	<u>2009-10</u> <u>05-12-2011</u>
7.	Karnataka Bio Diversity Board, Bangalore	2011-12 to 2013-14	2011-12	2011-12	<u>2011-12</u> <u>23-07-2013</u>
8.	Karnataka Urban Water Supply & Drainage Board	2010-11 to 2014-15	2011-12	2011-12	<u>2011-12</u> <u>05-06-2013</u>
9.	Bangalore Development Authority, Bangalore	2010-11 to 2014-15	2011-12	2011-12	<u>2010-11</u> <u>25-07-2012</u>
10	Karnataka State Human Rights Commission, Bangalore	As per Act	2011-12	2011-12	<u>2011-12</u> <u>23-07-2013</u>
11	Karnataka Building & Other Construction workers Welfare Board, Bangalore	As per Act	2011-12	2011-12	<u>Not placed</u>

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

Appendix 3.4

Position of arrears in finalization of proforma accounts by the departmentally managed Commercial and Quasi-commercial Undertakings
(Reference: Paragraph 3.4 Page 102)

(₹ 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 1983-84 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	2010-11	0.15	Proforma accounts due from 2011-12
14	Government Silk Filature, Chamrajanagar	2010-11	1.99	Proforma accounts due from 2011-12
15	Government Silk Filature, Santhemarahalli	2010-11	2.06	Proforma accounts due from 2011-12
16	Government Silk Filature, Mamballi	2010-11	2.37	Proforma accounts due from 2011-12
17	Government Silk Twisting and Weaving Factory, Mudigundam	2010-11	1.01	Proforma accounts due from 2009-10 to 2010-11 is in arrears
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 103)

(₹ 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					1	1.10
Commerce and Industries						0.96	2	0.96	1	1.42			3	2.38
Education					1	1.25	1	0.90	2	1.98	2	0.40	6	4.53
Finance									1	0.53			1	0.53
Forest, Environment and Ecology	2	132.12				0.41	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
Information, Tourism and Youth Services					1	0.68							1	0.68
Labour					1	3.10					1	0.89	2	3.99
Law and Parliamentary Affairs			4	2.41	2	1.07							6	3.48
Public works			2	61.00	2	14.30							4	75.30
Revenue											1	0.20	1	0.20
Social Welfare											1	2.69	1	2.69
Water Resources	10	407.00	4	23.20	1	19.36	1	0.14					16	449.70
Total	12	539.12	10	86.61	8	39.76	6	3.51	4	3.93	17	6.75	57	679.68

Source: Information compiled by Office of Pr.AG(G&SSA), Pr.AG(E&RSA) & Pr.AG(A&E)

Appendix 3.6

Department-wise and category-wise details of theft and misappropriation cases
(Reference: Paragraph 3.5 Page 103)

(₹ 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			3	2.38	3	2.38
Education	1	0.90	5	3.63	6	4.53
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
Information, Tourism and Youth Services			1	0.68	1	0.68
Labour	1	3.10	1	0.89	2	3.99
Law and Parliamentary Affairs	5	1.44	1	2.04	6	3.48
Public works			4	75.30	4	75.30
Revenue			1	0.20	1	0.20
Social Welfare			1	2.69	1	2.69
Water Resources	2	0.56	14	449.14	16	449.70
Total	11	6.02	46	673.66	57	679.68

Source: Information compiled by Office of the Pr.AG(G&SSA), Pr.AG(E&RSA) & Pr.AG(A&E)

Appendix 3.7

Department- wise details of non-submission of stores and stock accounts
(Reference: Paragraph 3.6 Page 103)

Sl. No.	Department	Officer responsible for furnishing accounts	Period for which accounts are due
Annual Accounts			
1	Agriculture	Director of Agriculture	2007-08 to 2012-13
2	Printing and Stationery	Director of Printing and Stationery	2010-11 & 2012-13
3	Commerce and Industries	Director of Commerce and Industries	2007-08 to 2012-13
4	Information and Publicity	Director of Information and Publicity	2009-10 to 2012-13
5	Animal Husbandry & Veterinary Services	Commissioner of Animal Husbandry & Veterinary Services	2007-08 to 2012-13
6	Stamps and Registration	Inspector General of Registration & Commissioner of Stamps	2001-02 to 2012-13
7	Home	1. Director General & Inspector General of Police 2. Inspector General of Prisons	2011-12 & 2012-13 2012-13
8	Health and Family Welfare	Director, Health and Family Welfare Services	2008-09 to 2012-13
		Karnataka State Drugs Logistics and Warehousing Society (Govt. Medical Stores)	2009-10 to 2012-13
		Indian System of Medicine and Homeopathy (AYUSH)	2011-12 & 2012-13
		Director, Medical Education	2008-09 to 2012-13
Half Yearly Accounts			
9	Public Works	EE, NH Special, Bangalore	Not Received
		EE, NH Chitradurga	Not Received
		EE, NH Hubli	September 2012, March 2013
		EE, NH, Bijapur	March 2012, September 2012, March 2013
		EE, NH, Karwar	March 2012, September 2012, March 2013
		EE, PWD Mandya	September 2012, March 2013
		EE, PWP & IWTD Mandya	September 2012
		EE, PWD spl. Division, Hunsur	March 2011 onwards
		EE, PWD, Chamarajanagar	March 2013
		EE, PWP&IWTD, Madikeri	September 2012, March 2013
		EE, PWP, Udupi	March 2011 to September 2012
		EE, Ports & Fisheries, Udupi	Not Received
		EE, PWP & IWTD, Hassan	Not Received
		EE, PWP & IWTD Spl. Division, Hassan	Not Received
		EE, KSHIP, Tumkur	Not Received
		EE, KSHIP, Bangalore	Not Received
		EE, KSHIP, Shimoga	Not Received
		EE, KSHIP, Belgaum	March 2012, September 2012, March 2013
		EE, KSHIP, Raichur	March 2013
EE, PWP & IWTD, Shimoga	March 2012, September 2012,		

Sl. No.	Department	Officer responsible for furnishing accounts	Period for which accounts are due
		EE, PWP &IWTD, Spl.Shimoga	September 2012, March 2013
		EE, PWP &IWTD, Davanagere	September 2012, March 2013
		EE, PWD, Chitradurga	March 2012
		EE, PWP IWTD QA Bangalore	March 2012, September 2012,
		ESI Building,Bangalore	September 2012
		EE, PWP &IWTD Spl.Hunsur	March 2012
		EE, PWP &IWTD, Haveri	March 2012, September 2012, March 2013
		EE, PWD, Bagalkot	March 2012, September 2012
		EE, PWD, Bijapur	March 2012, September 2012
		EE, PWD, Kolar	September 2012
		EE, PWD, Chickballapur	September 2012
		EE, No.2 Bldg., B'lore	March 2012
		EE, PWP &IWTD, Raichur	March 2013
		EE, PWP &IWTD, Gulbarga	March 2013
		EE, PWP &IWTD, Bidar	March 2013
		EE, PWP &IWTD, Yadgir	March 2013
		EE No.1, KPC Bidar	March 2013
		EE No.2, KPC Bhalki	March 2013
		EE, PWP &IWTD, Dharwad	March 2013
		EE, PWP &IWTD, Karwar	March 2013
		EE, PWP &IWTD QC Dn., , Dharwad	March 2013
		EE, PWP &IWTD, Bagalkot	March 2013
		EE, PWP &IWTD, Chikkodi	March 2013
		EE NO.3 CD Sindhanoor	March 2013
		EE NO.4 CD Sirwar	March 2013
		EE NO.5 CD Yermarus	March 2013
10	Minor Irrigation	CE, MI(South), Bangalore	September 2012, March 2013
		EE, MI Division, Bangalore	March 2012, September 2012, March 2013
		EE, MI Division, Mysore	March 2013
		EE, MI Division, Mangalore	Not Received
		EE, MI Division, Tumkur	Not Received
		EE, MI QC, Bangalore	September 2012, March 2013
		EE, MI Division, Bellary	September 2012, March 2013
		EE, MI Division, Kushtagi	September 2012
		EE, MI Division, Dharwad	September 2012, March 2013
		EE, MI Division, Bidar	September 2012, March 2013
		EE, MI Division, Sirsi	March 2012, September 2012, March 2013
		EE, MI Division, Belgaum	March 2012, September 2012, March 2013
		EE, MI Division, Gulbarga	March 2013
		EE, MI QC Division, Dharwad	March 2013
11	Water Resources	EE, I &I Division, Mysore	March 2013
		Engg.Staff College, K.R.Sagar	September 2012
		CE, KERS, K.R.Sagar	March 2012, September 2012,
		CRO Tech ser KERS	March 2012, September 2012,
		EE. QC, ICZ, Gulbarga	September 2012

Sl. No.	Department	Officer responsible for furnishing accounts	Period for which accounts are due
		I &I, Gulbarga	March 2012, September 2012,
		EE, W&M Bheemarayangudi	September 2012
		EE, W&M Hunsagi	September 2012, March 2013
		EE NO.2, Gauging div Bagalkot	March 2012, September 2012, March 2013
		EE, QCZ ICZ Munirabad	March 2013
		EE, IPCZ, QC DN, Gulbarga	March 2013
		EE NO.S I & I Dn., Gulbarga	March 2013
12	Sericulture	EE No.1, Sericulture, Bangalore	March 2012, September 2012,
13	Forest	DCF(T), Bidar	March 2012, September 2012, March 2013
		CF(Research) Dharwad	March 2012, September 2012,
		DCF(T) Sirsi	March 2013
		DCF(T) Haliyal	March 2013
		DCF(T) Yellapur	March 2013
		DCF(T) Yadgir	March 2013
		DCF(T) Bellary	March 2013
		DCF(T) Koppala	March 2013
		DCF(T) Davanagere	March 2013
		DCF(T) Gulbarga	March 2013
		DCF(T) Raichur	March 2013
		DCF FMS Gulbarga	March 2013
		ACF FGTC Bidar	March 2013
		DCF(T) Dharwad	March 2013
		DCF(T) Gadag	March 2013
		DCF(T) Haveri	March 2013
		ACF FGTC Tattihalla	March 2013
		DCF(T) Belgaum	March 2013
		DCF(T) Gokak	March 2013
		DCF(T) Bijapur	March 2013
		DCF(T) Bagalkot	March 2013
		DCF(T) Honnavar	March 2013
		DCF(T) Karwar	March 2013
		DCF Wildlife Dn., Dandeli	March 2013

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

Appendix – 3.8

Balances remaining (Adverse) under
operative/in-operative PD accounts
(Reference: Paragraph 3.8.2 Page 106)

(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	7,07,74,402.15	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	1,27,755.05	In-operative since 1994-95
8	Asha Kiran	26,350.00	In-operative since 1994-95
9	Gram Panchayat	34,00,890.55	In-operative since 1994-95
10	Deposits of District Consumer Forum	1,24,360.00	
11	SKC Production Board	1,91,908.00	
	Total	8,57,73,537.82	
Operative PD Accounts			
1	Chief Supdt. Of Central Prison, Mysore	15,000.00	Amount is due from 2011-12
2	Receipt Awaiting Transfer (Gazetted Sub-Treasury Officers)	35,07,66,744.00	2004-05 onwards
3	Industrial Training Institute	37,14,302.21	Prior to 2009
4	Tahasildar Religious Endowment	63,18,773.90	Prior to 2009
5	Labour Officer	4,31,17,217.72	Prior to 2009
6	Joint Labour Commr., Mysore	26,059.44	Prior to 2009
	Total	40,39,58,037.27	

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

BASIS OF CALCULATION

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

ABBREVIATION

Sl. No.	Abbreviation	Full Form
1.	AC Bill	Abstract Contingent Bill
2.	AHS	Accelerated Housing Scheme
3.	APDRP	Accelerated Power Development and Reform Programme
4.	ATO	Assistant Treasury Officer
5.	ATR	Action Taken Report
6.	BCR	Balance from Current Revenue
7.	BMRCL	Bangalore Metro Rail Corporation Limited
8.	C&AG	Comptroller and Auditor General
9.	CAGR	Compounded Annual Growth Rate
10.	CMC	City Municipal Council
11.	CMRRD	Chief Ministers Rural Road Development Fund
12.	CPS	Central Plan Scheme
13.	CR	Capital Receipts
14.	CRF	Calamity Relief Fund
15.	CSS	Centrally Sponsored Scheme
16.	CST	Central Sales Tax
17.	CWF	Consumer Welfare Fund
18.	DCRF	Debt Consolidation Relief Facility
19.	DDOs	Drawing and Disbursing Officers
20.	DDR	Debt, Deposit and Remittances
21.	DE	Development Expenditure
22.	DPC	Duties, Power and Conditions
23.	DRT	Debt Recovery Tribunal
24.	EAP	Externally Assisted Project
25.	EFC	Eleventh Finance Commission
26.	ERC	Expenditure Reforms Commission
27.	ESCOM	Electricity Supply Companies
28.	FD	Finance Department
29.	FMF	Fiscal Management Fund
30.	FMRC	Fiscal Management Review Committee
31.	FPI	Fiscal Policy Institute
32.	FRA	Fiscal Responsibility Act
33.	F&A	Finance and Accounts
34.	GDP	Gross Domestic Product
35.	GIC	General Insurance Corporation
36.	GOI	Government of India
37.	GP	Grama Panchayat

Sl. No.	Abbreviation	Full Form
38.	GPS	Global Positioning System
39.	GSDP	Gross State Domestic Product
40.	IAY	Indira Awas Yojana
41.	IGAS	Indian Government Accounting Standard
42.	IIF	Infrastructure Initiative Fund
43.	IMFL	Indian Made Foreign Liquor
44.	ISEC	Institute for Social and Economic Change
45.	JNNURM	Jawaharlal Nehru National Urban Renewal Mission
46.	KBJNL	Krishna Bhagya Jala Nigam Limited
47.	KFC	Karnataka Financial Code
48.	KFD	Karnataka State Forest Development Fund
49.	KPTCL	Karnataka Power Transmission Corporation Limited
50.	KPR	Karnataka Panchayat Raj
51.	KRDCL	Karnataka Road Development Corporation Limited
52.	LIC	Life Insurance Corporation
53.	MPIC	Monthly Programme Implementation Calendar
54.	MTFP	Medium Term Fiscal Plan
55.	NABARD	National Bank for Agriculture and Rural Development
56.	NACs	Notified Area Committees
57.	NCDC	National Co-operative Development Corporation
58.	NDC	Non Payment detailed Contingent Bill
59.	NGOs	Non Government Organizations
60.	NLNORR	Non Loan Net Own Revenue Receipts
61.	NORR	Net Own Revenue Receipts
62.	NPS	New Pension Scheme
63.	NRHM	National Rural Health Mission
64.	NSDL	National Securities Depository Limited
65.	NSSF	National Small Savings Fund
66.	NTR	Non Tax Revenue Receipts
67.	PAC	Public Accounts Committee
68.	PAG (A&E)	Principal Accountant General (Accounts and Entitlement)
69.	PAMF	Protected Area Management Fund
70.	PAO	Pay and Accounts Office
71.	PD	Personal Deposit
72.	PF	Provident Fund
73.	PFC	Power Finance Corporation
74.	PFRDA	Pension Fund Regulatory Development Authority
75.	PMGSY	Pradhan Mantri Gram Sadak Yojana

Sl. No.	Abbreviation	Full Form
76.	PPP	Public Private Partnership
77.	PRAN	Permanent Retirement Account Number
78.	PRIs	Panchayat Raj Institutions
79.	PSEs	Public Sector Enterprises
80.	PVC	Permanent Valuation Cell
81.	RBI	Reserve Bank of India
82.	RDPR	Rural Development and Panchayat Raj
83.	REC	Rural Electrification Corporation
84.	RFD	Result Framework Document
85.	RIDF	Rural Infrastructure Development Fund
86.	RR	Revenue Receipts
87.	RTO/ARTO	Regional Transport Office/ Assistant Regional Transport Office
88.	SAD	State Accounts Department
89.	SCP	Special Component Plan
90.	SDA	Second Division Assistant
91.	SDL	State Development Loan
92.	SDRF	State Disaster Response Fund
93.	SPVs	Special Purpose Vehicles
94.	SRTC	State Road Transport Corporations
95.	SSA	Sarva Shiksha Abhiyan
96.	TAPCMS	Taluk Agricultural Produce Co-operative Marketing Society
97.	TE	Total Expenditure
98.	TFC	Twelfth Finance Commission
99.	TGS	Technical Guidance and Support
100.	TMC	Town Municipal Councils
101.	TOL	Total Outstanding Liabilities
102.	TP	Taluk Panchayat
103.	TSP	Tribal Sub Plan
104.	UC	Utilization Certificate
105.	UID	Unique Identification
106.	ULB	Urban Local Bodies
107.	VAT	Value Added Tax
108.	XIII FC	Thirteenth Finance Commission
109.	ZP	Zilla Panchayat