

## 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.	<sup>1</sup> Density of Population (2001 Census) (All India Density = <b>325 persons per Sq. Km</b> )	276 persons per sq.km		
	b.	Density of Population (2011 Census) (All India Density = <b>382 persons per Sq. Km</b> )	319 persons per sq.km		
4	<sup>2</sup> Population below poverty line (All India Average = <b>29.5%</b> )		21.9 per cent		
5	a.	<sup>1</sup> Literacy (2001 Census) (All India Average = <b>64.8 %</b> )	66.64 per cent		
	b.	Literacy (2011 Census) (All India Average = <b>73 %</b> )	75.36 per cent		
6	<sup>1</sup> Infant mortality (per 1,000 live births) (All India Average = <b>39 per 1,000 live births</b> )		29 per 1,000 live births		
7	<sup>3</sup> Life Expectancy at birth (All India Average = <b>67.5 years</b> )		68 years		
8	<sup>2,4</sup> Gini Coefficient <sup>1</sup> (latest figures available for 2009-10 has been adopted)				
	a.	Rural (All India = <b>0.29</b> )	0.24		
	b.	Urban (All India = <b>0.38</b> )	0.33		
9	Gross State Domestic Product (GSDP) 2015-16 at current price		7,35,975 crore		
10	Per capita GSDP CAGR (2006-07 to 2015-16)		Karnataka	12.08	
			General Category States <sup>2</sup>	14.27	
11	GSDP CAGR (2006-07 to 2015-16)		Karnataka	13.91	
			<sup>5</sup> General Category States	15.75	
12	Population Growth (2006-16)		Karnataka	9.70	
			<sup>6</sup> General Category States	12.24	
13	<b>Financial Data</b>				
Particulars		Figures (in per cent)			
CAGR		2006-07 to 2014-15		2014-15 to 2015-16	
		General Category States	Karnataka	General Category States	Karnataka
a.	of Revenue Receipts.	14.74	13.59	15.00	13.98
b.	of Own Tax Revenue.	15.08	14.78	13.28	7.65
c.	of Non-Tax Revenue.	10.20	1.69	6.00	11.82
d.	of Total Expenditure.	16.71	14.36	16.42	14.06
e.	of Capital Expenditure.	13.21	10.79	25.80	17.83
f.	of Revenue Expenditure on Education.	17.08	15.50	12.17	3.66
g.	of Revenue Expenditure on Health.	18.70	19.61	13.44	7.37
h.	of Salary and Wages.	15.49	15.21	9.95	4.12
i.	of Pension.	18.59	18.18	11.79	8.05

*Source: Financial data is based on Finance Accounts*

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

<sup>1</sup>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.

<sup>2</sup>States other than 9 States termed as Special Category States (Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, and Uttarakhand).

- (i) Surfaced roads per 100 sq. km is **39.09 km.**
- (ii) Unsurfaced roads per 100 sq. km is **0.65 km.**
- (iii) Percentage of villages electrified is **99.86.**
- (iv) Grossed cropped area is **122.67 hectares.**
- (v) Primary schools per lakh population (as of 2015-16) is **60,913.**
- (vi) Number of Primary health centres is **2,353.**
- (vii) Beds per lakh population is **78.**

1. *Census Info India 2011 Final population Totals (For Infant mortality rate, SRS Bulletin of September 2014).*
2. *Report of the Expert Group (Rangarajan) to Review the Methodology for Measurement of Poverty, Planning Commission (June 2014), page 66. For Population below poverty line, latest figures available for 2011-12 has been adopted. For Gini Coefficient latest figures available for 2009-10 has been adopted.*
3. *Economic Survey (GOI) 2015-16, Table 9.1, Page A 129.*
4. [http://planningcommission.nic.in/data/datatable/data\\_2312/DatabookDec2014%20106.pdf](http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf).
5. *CSO ([http://mospi.nic.in/Mospi\\_New/site/inner.aspx?status=3&menu\\_id=82](http://mospi.nic.in/Mospi_New/site/inner.aspx?status=3&menu_id=82)).*
6. *Population projections for India and States 2001-2026 (Revised December 2006) Report of the Technical Group on Population Projections Constituted by the National Commission on Population Table-14 (Projected Total Population by Sex as on 1 October 2001-2026).*

Note: All India average of General Category States has been calculated on the basis of figures provided by 19 General Category States such as Andhra Pradesh including Telangana, Bihar, Chattisgarh, Goa, Gujarat, Haryana, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Punjab, Rajasthan, Tamilnadu, Uttar Pradesh, West Bengal, Delhi and Puducherry.

## Appendix 1.2

### Structure of Government Accounts

(Reference Paragraph 1.1; Page 2)

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

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

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

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

#### Layout of Finance Accounts

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

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

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

(₹ in crore)

Receipts			Disbursements					
2014-15		2015-16	2014-15		Non-Plan	Plan	Total	2015-16
<b>Part A: Abstract of Receipts and Disbursement for the year 2015-16</b>								
<b>Section-A: Revenue</b>								
<b>1,04,142.15</b>	<b>I. Revenue receipts</b>	<b>1,18,817.31</b>	<b>1,03,614.29</b>	<b>I. Revenue expenditure<sup>††</sup></b>	<b>77,018.84</b>	<b>40,009.74</b>		<b>1,17,028.58#</b>
<b>70,180.21</b>	Tax revenue <sup>††</sup>	<b>75,550.18 *</b>	<b>28,265.27</b>	<b>General Services</b>	<b>30,574.06</b>	<b>225.22</b>	<b>30,799.28</b>	
<b>4,688.24</b>	Non-tax revenue <sup>††</sup>	5,355.04		<b>Social Services</b>				
<b>14,654.25</b>	State's share of Union Taxes & Duties	23,983.34	18,062.81	Education, Sports, Art and Culture	12,566.13	6,158.27	18,724.40	
<b>3,634.58</b>	Non-Plan grants	5,547.34	5,058.10	Health and Family Welfare	2,237.34	2,772.40	5,009.74	
<b>9,096.87</b>	Grants for State Plan Schemes	8,105.31	3,944.02	Water Supply, Sanitation, Housing and Urban Development	524.48	6,849.55	7,374.03	
<b>1,888.00</b>	Grants for Central and Centrally Sponsored Schemes	276.10	78.72	Information and Broadcasting	51.57	35.34	86.91	
			5,037.65	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and minorities	1,148.32	4,413.95	5,562.27	
			380.54	Labour and Labour Welfare	118.60	461.04	579.64	
			6,597.02	Social Welfare and Nutrition	5,412.24	3,380.53	8,792.77	
			207.39	Others	132.61	44.71	177.32	
			<b>39,366.25</b>	<b>Total Social Services</b>	<b>22,191.29</b>	<b>24,115.79</b>	<b>46,307.08</b>	
<b>Economic Services</b>								
			10,562.77	Agriculture and Allied Activities	4,775.52	6,373.16	11,148.68	
			4,988.13	Rural Development	2,191.35	3,031.01	5,222.36	
			147.80	Special Areas Programmes	-	558.33	558.33	
			933.35	Irrigation and Flood Control	976.56	281.41	1,257.97	
			6,746.48	Energy	8,942.70	227.18	9,169.88	
			1,020.40	Industry and Minerals	389.82	828.95	1,218.77	
			3,231.71	Transport	1,907.41	1,644.32	3,551.73	
			82.55	Science, Technology and Environment	0.01	88.04	88.05	
			2,258.12	General Economic Services	1,199.31	431.09	1,630.40	
			<b>29,971.31</b>	<b>Total Economic Services</b>	<b>20,382.68</b>	<b>13,463.49</b>	<b>33,846.17</b>	

Receipts			Disbursements					
2014-15		2015-16	2014-15		Non-Plan	Plan	Total	2015-16
			6,011.46	Grants-in-aid and Contribution	3,870.81	2,205.24	6,076.05	
			527.86	II Revenue surplus carried over to Sec.-B				1,788.73
1,04,142.15		1,18,817.31	1,04,142.15	Total				1,18,817.31
<b>Section B – Capital and others</b>								
15,759.73	II. Opening Cash Balance including Permanent Advances & Cash Balance Investments & Investments from earmarked funds	23,900.90						
10.14	III. Miscellaneous Capital receipts <sup>††</sup>	352.30	19,622.30	III. Capital Outlay <sup>††</sup>	397.13	20315.90		20713.03 \$
			618.46	General Services	41.74	949.67	991.41	
				Social Services				
			317.21	Education, Sports, Art and Culture		717.96	717.96	
			790.43	Health and Family Welfare	-	819.71	819.71	
			1,666.48	Water Supply, Sanitation, Housing and Urban Development	216.28	1423.47	1639.75	
			4.47	Information and Broadcasting	-	4.57	4.57	
			1,326.27	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and minorities	2.48	2011.88	2014.36	
			67.36	Social Welfare and Nutrition	-	71.80	71.80	
			8.67	Other Social Services		45.76	45.76	
			4,180.89	Total Social Services	218.76	5,095.15	5,313.91	
				Economic Services				
			266.40	Agriculture and Allied Activities	-	182.73	182.73	
			14.00	Rural Development	(-)8.56	15.19	6.63	
			801.45	Special Areas Programmes	-	900.00	900.00	
			7,779.22	Irrigation and Flood Control	105.33	6,849.81	6,955.14	
			252.09	Energy	0.19	49.19	49.38	
			239.98	Industry and Minerals	(-)3.50	593.43	589.93	
			5,146.77	Transport	38.65	5,360.80	5,399.45	

Receipts			Disbursements					
2014-15			2014-15		Non-Plan	Plan	Total	2015-16
			323.04	General Economic Services	4.52	319.93	324.45	
			<b>14,822.95</b>	<b>Total Economic Services</b>	<b>136.63</b>	<b>14,271.08</b>	<b>14,407.71</b>	
83.82	<b>IV. Recoveries of Loans and Advances<sup>1†</sup></b>	<b>59.68</b>	<b>576.15</b>	<b>IV. Loans and Advances<sup>††</sup></b>	<b>98.28</b>	<b>558.13</b>		<b>656.41</b>
<b>16.31</b>	From Power Projects	15.41	57.59	For Power Projects	28.19	-		
<b>6.85</b>	From Government Servants	7.37	5.44	To Government Servants	1.52	2.30		
<b>60.66</b>	From Others	36.90	513.12	To Others	68.57	555.83		
21,874.63	<b>V. Public debt receipts</b>	<b>21072.33</b>	<b>4,812.23</b>	<b>V. Repayment of Public Debt</b>				<b>4,110.20</b>
<b>20,509.43</b>	Internal debt other than Ways and Means Advances and Overdraft	19801.31	4,033.38	Internal debt other than Ways and Means Advances & Overdraft	3,160.67	-		
-	Ways and Means Advances from Reserve Bank of India	-	-	Ways and Means Advances from Reserve Bank of India	-	-		
<b>1,365.20</b>	Loans and Advances from the Central Government	1271.02	778.85	Repayment of Loans and Advances to Central Government	949.53	-		
-	<b>VI. Contingency Fund (Recoupment)</b>		-	<b>VI. Contingency Fund Disbursements</b>	-	-		-
1,40,229.39	<b>VII. Public Account Receipts</b>	<b>1,60,518.76</b>	<b>1,29,573.99</b>	<b>VII. Public Account Disbursements</b>				<b>1,55,094.83</b>
<b>5,048.86</b>	Small Savings and Provident Funds, etc.,	5,486.36	2,893.26	Small Savings and Provident Funds, etc.,			3,400.68	
<b>2,734.28</b>	Reserve Funds	4,590.52	1,186.79	Reserve Funds			2,509.46	
<b>41,697.10</b>	Deposits and Advances	42,411.31	37,994.70	Deposits and Advances			42,127.79	
<b>90,723.30</b>	Suspense and Miscellaneous	1,08,001.52	87,441.27	Suspense and Miscellaneous			1,07,011.27	
<b>25.85</b>	Remittances	29.05	57.97	Remittances			45.63	
527.86	<b>VIII. Revenue Surplus carried over from Sec.-A</b>	<b>1,788.73</b>	<b>23,900.90</b>	<b>VIII. Cash Balance at the end of 31-03-2016</b>				<b>27,118.23</b>
			0.01	Cash in Treasuries and Local Remittances			0.01	
			4.84	Deposits with Reserve Bank			(-)74.90	
			3.78	Departmental Cash Balances including Permanent Advances			3.78	
			17,962.31	Cash Balance Investment			16,917.13	
			5,929.96	Investment from Earmarked Funds			10,272.21	
1,78,485.57	<b>Total</b>	<b>2,07,692.70</b>	<b>1,78,485.57</b>	<b>Total</b>				<b>2,07,692.70</b>

# Includes expenditure on interest payment in respect of off-budget borrowings etc., under various service heads ₹597 crore borrowed through Special Purpose Vehicles- General Services (₹7 crore), Social Services (₹130 crore) and Economic Services (₹460 crore).

\$ Includes expenditure of ₹400.97 crore on account of off-budget borrowings.

\* Includes ₹127.65 crore received from Ministry of Road Transport and Highways towards National Permit fee.

<sup>††</sup> Non cash receipts and expenditure are as follows which are discussed in paragraph 1.10.1 indicated against each.

Book Adjustments	Amount (₹ in crore)
<b>Tax Receipts</b>	1,399.72
<b>Non-Tax Receipts</b>	163.00
<b>Misc. Capital Receipts</b>	19.86
<b>Loan Receipts</b>	15.18
<b>Revenue Expenditure</b>	1,513.60
<b>Capital Expenditure</b>	83.96
<b>Loan Expenditure</b>	0.20

## Appendix 1.4

## Time series data on the State Government Finances

(Reference: Paragraphs 1.1.1, 1.2.1, 1.3, 1.9.2 and 1.10.2; Pages 2, 14, 15, 16, 52 and 60)

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Part A: Receipts</b>					
<b>1. Revenue Receipts</b>	<b>69,806</b>	<b>78,176</b>	<b>89,542</b>	<b>1,04,142</b>	<b>1,18,817</b>
<b>(i) Tax Revenue<sup>††</sup></b>	<b>46,476(66)</b>	<b>53,754(69)</b>	<b>62,603(70)</b>	<b>70,180(67)</b>	<b>75,550(64)</b>
Taxes on Agricultural Income	15(-)	22(-)	21(-)	20(-)	12(-)
Taxes on Sales, Trade, etc.	25,020(54)	28,414(53)	33,719(54)	38,286(55)	40,449(53)
State Excise	9,776(21)	11,070(21)	12,828(21)	13,801(20)	15,333(20)
Taxes on Vehicles	2,957(6)	3,830(7)	3,911(6)	4,541(7)	5,001(7)
Stamps and Registration fees	4,623(10)	5,225(10)	6,189(10)	7,026(10)	8,215(11)
Land Revenue	215(-)	205(-)	199(-)	186(-)	181(-)
Taxes on Goods and Passengers	1,690(4)	2,181(4)	2,626(4)	3,038(4)	3,125(4)
Taxes and Duties on Electricity	654(2)	929(2)	897(2)	1,041(1)	1,170(2)
Other Taxes on Income and Expenditure	600(1)	693(1)	793(1)	868(1)	840(1)
Other Taxes and Duties on Commodities and Services	926(2)	1,185(2)	1,420(2)	1,373(2)	1,224(2)
<b>(ii) Non Tax Revenue<sup>††</sup></b>	<b>4,087(6)</b>	<b>3,966(5)</b>	<b>4,032(5)</b>	<b>4,688(5)</b>	<b>5,355(4)</b>
<b>(iii) State's share of Union taxes and duties</b>	<b>11,075(16)</b>	<b>12,647(16)</b>	<b>13,808(15)</b>	<b>14,654(14)</b>	<b>23,983(20)</b>
<b>(iv) Grants-in-aid from Government of India</b>	<b>8,168(12)</b>	<b>7,809(10)</b>	<b>9,099(10)</b>	<b>14,620(14)</b>	<b>13,929(12)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>89</b>	<b>33</b>	<b>88</b>	<b>10</b>	<b>352</b>
<b>3. Recoveries of Loans and Advances<sup>††</sup></b>	<b>241</b>	<b>158</b>	<b>109</b>	<b>84</b>	<b>60</b>
<b>4. Total Revenue and Non-debt capital receipts (1+2+3)</b>	<b>70,136</b>	<b>78,367</b>	<b>89,739</b>	<b>1,04,236</b>	<b>1,19,229</b>
<b>5. Public Debt Receipts</b>	<b>9,358</b>	<b>13,465</b>	<b>17,287</b>	<b>21,874</b>	<b>21,072</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	8,091(86)	12,116(90)	16,132(93)	20,509(94)	19,801(94)
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	1,267(14)	1,349(10)	1,155(7)	1,365(6)	1,271(6)
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>79,494</b>	<b>91,832</b>	<b>1,07,027</b>	<b>1,26,110</b>	<b>1,40,301</b>
<b>7. Contingency Fund Receipts</b>	<b>13</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8. Public Account Receipts</b>	<b>94,408</b>	<b>1,07,549</b>	<b>1,21,842</b>	<b>1,40,229</b>	<b>1,60,519</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>1,73,915</b>	<b>1,99,382</b>	<b>2,28,869</b>	<b>2,66,339</b>	<b>3,00,820</b>
<b>Part B: Expenditure/Disbursements</b>					
<b>10. Revenue Expenditure<sup>††</sup></b>	<b>65,115</b>	<b>76,293</b>	<b>89,189</b>	<b>1,03,614</b>	<b>1,17,028</b>
<b>Plan</b>	<b>18,567(29)</b>	<b>21,212(28)</b>	<b>26,970(30)</b>	<b>33,831(33)</b>	<b>40,009(34)</b>
<b>Non-Plan</b>	<b>46,548(71)</b>	<b>55,081(72)</b>	<b>62,219(70)</b>	<b>69,783(67)</b>	<b>77,019(66)</b>
General Services (including interest payments)	16,445(25)	20,181(27)	24,954(28)	28,265(27)	30,799(26)
Social Services	25,172(39)	30,420(40)	32,622(36)	39,366(38)	46,307(40)
Economic Services	19,154(29)	21,674(28)	26,593(30)	29,971(29)	33,846(29)
Grants-in-aid and contributions	4,344(7)	4,018(5)	5,020(6)	6,012(6)	6,076(5)
<b>11. Capital Expenditure<sup>††</sup></b>	<b>15,506</b>	<b>15,479</b>	<b>16,947</b>	<b>19,622</b>	<b>20,713</b>
<b>Plan</b>	<b>14,922(96)</b>	<b>15,157(98)</b>	<b>16,620(98)</b>	<b>19,345(99)</b>	<b>20,316(98)</b>
<b>Non-Plan</b>	<b>584(4)</b>	<b>322(2)</b>	<b>327(2)</b>	<b>277(1)</b>	<b>397(2)</b>
General Services	626(4)	590(4)	501(3)	618(3)	991(5)
Social Services	2,695(17)	2,916(19)	3,053(18)	4,181(21)	5,314(26)
Economic Services	12,185(79)	11,973(77)	13,393(79)	14,823(76)	14,408(69)

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>12. Disbursements of Loans and Advances<sup>††</sup></b>	<b>1,815</b>	<b>1,102</b>	<b>695</b>	<b>576</b>	<b>657</b>
<i>Plan</i>	<b>1,731</b>	<b>1,084</b>	<b>669</b>	<b>564</b>	<b>558</b>
<i>Non-Plan</i>	<b>84</b>	<b>18</b>	<b>26</b>	<b>12</b>	<b>99</b>
General Services	-	-	-	-	-
Social Services	1,546	815	428	370	327
Economic Services	178	269	239	193	239
Miscellaneous Loans	91	18	28	13	91
<b>13. Total Expenditure (10+11+12)</b>	<b>82,436</b>	<b>92,874</b>	<b>1,06,831</b>	<b>1,23,812</b>	<b>1,38,398</b>
<b>14. Repayment of Public Debt</b>	<b>3,320</b>	<b>3,727</b>	<b>3,817</b>	<b>4,812</b>	<b>4,110</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2,520(76)	3,030(81)	3,123(82)	4,033(84)	3,161(77)
Net transactions under Ways and Means Advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	800(24)	697(19)	694(18)	779(16)	949(23)
<b>15. Appropriation to Contingency Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>85,756</b>	<b>96,601</b>	<b>1,10,648</b>	<b>1,28,624</b>	<b>1,42,508</b>
<b>17. Contingency Fund disbursements</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>18. Public Account disbursements</b>	<b>86,216</b>	<b>1,01,878</b>	<b>1,12,972</b>	<b>1,29,574</b>	<b>1,55,095</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>1,71,973</b>	<b>1,98,479</b>	<b>2,23,620</b>	<b>2,58,198</b>	<b>2,97,603</b>
<b>Part C: Deficits</b>					
<b>20. Revenue Deficit(-)/ Revenue Surplus(+)(1-10)</b>	<b>4,521</b>	<b>1,883</b>	<b>353</b>	<b>528</b>	<b>1,789</b>
<b>21. Fiscal Deficit (-)/Fiscal Surplus(+)(4-13)</b>	<b>12,470</b>	<b>14,507</b>	<b>17,092</b>	<b>19,576</b>	<b>19,169</b>
<b>22. Primary Deficit (21-23)</b>	<b>5,866</b>	<b>7,053</b>	<b>9,065</b>	<b>9,772</b>	<b>7,826</b>
<b>Primary Surplus (23-21)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Part D: Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>6,604</b>	<b>7,454</b>	<b>8,027</b>	<b>9,804</b>	<b>11,343#</b>
<b>24. Financial Assistance to local bodies etc.,</b>	<b>23,934</b>	<b>27,178</b>	<b>32,611</b>	<b>38,747</b>	<b>40,021</b>
<b>25. Ways and Means Advances/ Overdraft availed (days)</b>					
Ways and Means Advances availed(days)	-	-	-	-	-
Overdraft availed (days)	-	-	-	-	-
<b>26. Interest on Ways and Means Advances/Overdraft</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>27. Gross State Domestic Product (GSDP)</b>	<b>4,34,270</b>	<b>5,20,766</b>	<b>6,01,633</b>	<b>6,85,207</b>	<b>7,35,975</b>
<b>28. Outstanding Fiscal Liabilities (inclusive of off-budget borrowings)</b>	<b>1,04,933</b>	<b>1,19,273</b>	<b>1,38,261</b>	<b>1,64,279</b>	<b>1,83,322</b>
<b>29. Outstanding guarantees (year-end) (including interest)</b>	<b>6,640</b>	<b>6,688</b>	<b>7,791</b>	<b>11,033</b>	<b>13,324</b>
<b>30. Maximum amount guaranteed (year-end)</b>	<b>13,262</b>	<b>14,306</b>	<b>16,145</b>	<b>16,869</b>	<b>18,358</b>
<b>31. Number of incomplete projects</b>	<b>344</b>	<b>348</b>	<b>326</b>	<b>362</b>	<b>346</b>
<b>32. Capital blocked in incomplete projects</b>	<b>1,047</b>	<b>773</b>	<b>645</b>	<b>1,144</b>	<b>1,495</b>
<b>Part E: Fiscal Health indicators</b>					
<b>I Resource Mobilization</b>					
Own Tax Revenue/GSDP	10.70	10.32	10.40	10.24	10.26
Own Non-Tax Revenue/GSDP	0.94	0.76	0.67	0.68	0.73

	2011-12	2012-13	2013-14	2014-15	2015-16
Central Transfers/GSDP	4.43	3.93	3.81	4.27	5.15
Non-tax revenue to Revenue Receipts	5.85	5.07	4.50	4.50	4.51
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	18.98	17.83	17.76	18.07	18.80
Total Expenditure/Revenue Receipts	118.09	118.80	119.31	118.89	116.48
Revenue Expenditure/Total Expenditure	78.99	82.15	83.49	83.69	84.56
Expenditure on Social Services/Total Expenditure	35.68	36.77	33.80	35.47	37.54
Expenditure on Economic Services/Total Expenditure	38.23	36.52	37.65	36.33	35.04
Capital Expenditure/Total Expenditure	21.01	17.85	16.51	16.31	15.44
Capital Expenditure on Social and Economic Services/Total Expenditure	20.14	17.20	16.02	15.80	14.66
<b>III Management of Fiscal Imbalances</b>					
Revenue Deficit (surplus)/GSDP	1.04	0.36	0.06	0.08	0.24
Fiscal Deficit/GSDP	2.87	2.79	2.84	2.86	2.60
Primary Deficit (surplus)/GSDP	1.35	1.35	1.51	1.43	1.06
Revenue Deficit/Fiscal Deficit	-	-	-	-	-
Primary Revenue Balance/GSDP	2.60	1.80	1.39	1.51	1.78
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities (inclusive of off-budget borrowings)/GSDP	24.16	22.90	22.98	23.98	24.91
Fiscal Liabilities/RR	150.32	152.57	154.41	157.75	154.29
<b>V Other Fiscal Health Indicators</b>					
Return on Investment (₹ in crore)	60.56	56.29	55.49	74.84	69.40
Balance from Current Revenue (₹ in crore)	17,219	16,741	21,364	23,374	34,487
Financial Assets/Liabilities	1.12	1.12	1.11	1.09	1.09

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

# includes expenditure on interest payment in respect of off-budget borrowings etc. under various service heads (₹597 crore borrowed through Special Purpose Vehicles – General Services (₹7 crore), Social Services (₹130 crore) and Economic Services (₹460 crore).

†† Non cash receipts and expenditure are as follows which are discussed in **paragraph 1.10.1** indicated against each.

Book Adjustments	Amount (₹ in crore)
<b>Tax Receipts</b>	1,399.72
<b>Non-Tax Receipts</b>	163.00
<b>Misc. Capital Receipts</b>	19.86
<b>Loan Receipts</b>	15.18
<b>Revenue Expenditure</b>	1,513.60
<b>Capital Expenditure</b>	83.96
<b>Loan Expenditure</b>	0.20

**Appendix 1.5**  
**Implicit Subsidies**  
(Reference: Paragraph 1.6.3; Page 37)

(₹ in crore)

Sl. No.	Head of Account	Scheme Description	2011-12	2012-13	2013-14	2014-15	2015-16
1	2401-00-103-0-15	Supply of seeds and other inputs	49.33	101.89	279.58	535.02	554.66
2	2401-00-105-0-27	Subsidy for Fertilizer Buffer stock	14.88	7.50	0.00	0.00	0.00
3	2401-00-108-1-15	Micro Irrigation	36.07	53.80	98.21	69.30	200.89
4	2401-00-108-2-30	Drip Irrigation	49.83	79.97	93.48	245.40	171.96
5	2401-00-111-0-02	New Agricultural Promotion Scheme	0.00	82.00	0.00	0.00	0.00
6	2405-00-103-0-20	Matsya Ashraya	0.00	9.00	12.00	11.43	0.00
7	2425-00-107-2-45	Interest subvention for Loans to SHG	0.00	4.00	2.50	0.00	0.00
8	2425-00-108-0-57	Yashaswini	30.00	35.00	45.00	71.95	109.56
9	3475-00-107-0-20	Minimum Floor Price Scheme	3.50	10.00	1.00	150.00	64.23
10	2235-02-102-0-25	Bhagya Lakshmi	486.09	755.40	353.42	339.87	473.35
11	2216-02-101-0-07	Vajpayee Urban Housing Scheme	177.00	85.00	108.25	100.00	100.00
12	2216-02-102-0-02	Housing for weaker section	33.00	40.00	25.00	10.00	15.00
13	2216-03-102-0-01	House sites for Landless	56.56	33.90	18.75	10.00	5.00
14	2216-03-104-0-01	Ashraya	0.00	1.98	229.22	647.13	1,668.24
15	2216-80-103-0-21, 2216-80-800-0-04	Indira Awas Yojana	130.85	218.10	50.00	428.00	0.00*
16	2202-01-109-0-03	Vidya Vikasa Scheme	88.10	78.72	82.28	96.74	230.11
17	2202-02-107-0-05	Bicycles to VIII standard students	0.00	155.73	171.90	177.21	189.66
18	2851-00-103-0-62	Weavers package	50.52	52.40	99.23	70.69	99.93
19	2851-00-103-0-69	Weavers Package-KHDC	23.25	20.00	19.87	9.95	30.01
20	2852-80-800-0-43	Refund of sales tax to Eligible industries	40.99	25.00	0.00	0.00	0.00
<b>Total</b>			<b>1,269.97</b>	<b>1,849.39</b>	<b>1,689.69</b>	<b>2,972.69</b>	<b>3,912.60</b>

Source: Consolidated Abstract of major heads

\*During 2015-16, ₹1,020.00 crore was released as financial assistance under HOA 2216-80-198-6-02-300 (P) to RGRHCL.

**Appendix 1.6**  
**Status of completed/underimplementation/under pipeline Public Private Partnership**  
**Projects as on 31 March 2016**  
(Reference: Paragraph 1.8.3; Page 46)

**(1) Status of Completed Projects**

Sl. No.	Name of the Project	Estimated Project Cost (₹ in crore)	Sponsoring Authority	Executing Agency
<b>(A) Transportation &amp; Logistics Sector</b>				
1	Bangalore International Airport (BIAL)	2,470.29	Infrastructure Development Department	Karnataka Road Development Corporation Limited
2	Hassan-Mangalore Gauge conversion	293.00		
<b>Sub Total of (A)</b>		<b>2,763.29</b>		
<b>(B) Roads and Bridges</b>				
3	Bypass Road to Sandur Town	40.00	Infrastructure Development Department	Infrastructure Development Department
4	Development of Road from Hubli to Lakshmeshwar (Mangasuli-Lakshmeshwara SH-73)	103.50	Public Works Department	Karnataka Road Development Corporation Limited
5	Development of SH-132 from Bellary City to Andhra Pradesh border on DBFOT Annuity basis	169.33		
6	Improvements to Dharwad-Alnawar-Ramanagara road on BOT-VGF (Toll) for a length of 60.40 Km	237.60		
7	Improvements to State Highway (SH-10) from Maharashtra Border to Andhra Pradesh Border (Whagdhari-Ribbanpally road)	242.75		
<b>Sub Total of (B)</b>		<b>793.18</b>		
<b>(C) Urban and Municipal Infrastructure Sector</b>				
8	Sanitary Landfills in Bangalore	30.00	Urban Development Department	Bruhat Bangalore Mahanagar Palike
9	Integrated Municipal Solid Waste Treatment, Kannahalli	40.00		
10	Development of Commercial Complex at Makkaji Chowk, Mysore	40.00		
11	SWM – O&M of processing of facilities	5.00		Mysore City Corporation
12	Performance based water management contract in Mysore	200.00		
13	Management of Solid Waste of Belagavi City	5.00		
14	Integrated MSW Treatment & Landfill facility for Shivamogga City	5.00		
<b>Sub Total of (C)</b>		<b>325.00</b>		City Municipal Council Shivamogga
<b>(D) Tourism Sector</b>				
15	Luxury Tourist Train Project	32.00	Tourism Department	Directorate of Tourism
<b>Sub Total of (D)</b>		<b>32.00</b>		
<b>Total (A+B+C+D)</b>		<b>3,913.47</b>		

**(2) Status of Projects under implementation/construction**

Sl. No.	Name of the Project	Estimated Project Cost (₹ in crore)	Sponsoring Authority	Executing Agency
<b>(A) Tourism Sector</b>				
1	Development of 18 hole Golf Course & Allied facilities at Mangalore	108.00	Tourism Department	Tourism Department
<b>Sub Total of (A)</b>		<b>108.00</b>		
<b>(B) Urban and Municipal Infrastructure Sector</b>				
2	Development of SN Market Property	40.00	Urban Development Department	City Municipal Council Shivamogga
<b>Sub Total of (B)</b>		<b>40.00</b>		
<b>(C) Agri-Infrastructure</b>				
3	Development of Modern Agricultural Market Complex at Byatarayanapura	105.90	Co-operation Department	Karnataka State Agricultural Marketing Board
<b>Sub Total of (C)</b>		<b>105.90</b>		
<b>(D) Transportation &amp; Logistics</b>				
4	Improvements to road from Andhra Pradesh border to Yelahanka	208.00	Public Works Department	Karnataka Road Development Corporation Limited
5	Development of road from NH-63 near Ginigere-Gangavathi to Sindhanoor	190.16		
6	WAP-1:Development of existing State Highway (SH-33 & SH-3) from Malavalli to Pavagada (193.34 Km) on DBFOMT Annuity basis	559.75		Karnataka State Highway Improvement Project
7	WAP-2:Development of existing State Highway (SH18) from Mudhol to Maharashtra border (107.937 Km) on DBFOMT Annuity basis	317.60		
<b>Sub Total of (D)</b>		<b>1,275.51</b>		
<b>(E) Roads and Bridges</b>				
8	Development of KSRTC site at Hassan under PPP basis	32.80	Transport Department	Karnataka State Road Transport Corporation
9	Development of KSRTC site at Mangalore under PPP basis	20.70		
10	Development of KSRTC site at Puttur under PPP basis	7.32		
<b>Sub Total of (E)</b>		<b>60.82</b>		
<b>Total (A+B+C+D+E)</b>		<b>1,590.23</b>		

**(3) Status of Projects under planning/pipeline**

Sl. No.	Name of the Project	Estimated Project Cost (₹ in crore)	Location	Status
<b>(A) Agri-Infrastructure Sector</b>				
1	Development of Automated milk conversion plants	650.00	Phase 1: Doddaballapur or Dabaspete Phase 2: Dharwad district	Feasibility report is under preparation
2	Development of Mega cattle feed manufacturing plants	600.00	Vijayapura, Davanagere and Chikkaballapur/Mandya	Feasibility report is under preparation
3	Development of Blown film plants for manufacturing pouches	120.00	Bidadi, Ramanagaram district	Feasibility report is under preparation
4	Development of corrugated box-Manufacturing plant	50.00	Bidadi, Ramanagaram district	Feasibility report is under preparation
5	Development of 2,000 MT cold chain storage facility	300.00	Phase 1: Hesarghatta in Bengaluru	Feasibility report is under preparation

Sl. No.	Name of the Project	Estimated Project Cost (₹ in crore)	Location	Status
			Phase 2: Mandya or Chikkaballapur	
6	Development of manufacturing plant for health drinks, functional & ready to eat foods, flavoured milk, milk shakes etc.	160.00	Phase 1: Hesarghatta in Bengaluru Phase 2: Mandya or Chikkaballapur	Feasibility report is under preparation
7	Development of Rice technology park	122.00	Navali-Somnal village, Koppal district	Feasibility report is under preparation
8	Development of Maize technology park	111.00	Ranebennur, Haveri district	Feasibility report is under preparation
9	Operation and Management of Warehouses of Karnataka Warehousing Corporation	2,500.00	Various locations in Karnataka	Feasibility report to be prepared
10	Solar Rooftop Installation on Warehouses of Karnataka State Warehousing Corporation	1,300.00	Various locations in Karnataka	Feasibility report to be prepared
11	Operation and Transfer of Modern Abattoir for Sheep & Goats	26.00	Cheelanahalli, Sira Taluk, Tumkuru District	DPR prepared
12	Development of Agri Logistics Hub in various regions of Karnataka	680.00	Belagavi (Collection centre) and processing units located in Vijayapura, Bagalkote, Dharwad & Gadag	Pre-feasibility report prepared
13	Seafood Park	120.00	Area between Mangalore and Udupi	Feasibility report to be prepared
	<b>Sub Total of (A)</b>	<b>6,739.00</b>		
<b>(B) Energy Sector</b>				
1	Development of Energy Efficiency in Street Lighting	20.00	Hubballi-Dharwad Municipal Corporation limits	Feasibility study is under preparation
2	Setting up Captive/Merchant Gas based Power Plants	3,500.00	Ragimasalavada Village, Harapanahlli Taluk, Davanagere District	Pre-feasibility report has been prepared
3	Setting up Captive/Merchant Gas based Power Plants	3,500.00	Vantamuri Village, Hukkeri Taluk, Belagavi District	Pre-feasibility report has been prepared
4	Setting up Captive/Merchant Gas based Power Plants	3,500.00	Mevundi Village, Mundargi Taluk, Gadag District	Pre-feasibility report has been prepared
	<b>Sub Total of (B)</b>	<b>10,520.00</b>		
<b>(C) Health Sector</b>				
1	Development of Dialysis Centers in various Districts	To be estimated	Various locations in Karnataka	Feasibility report under preparation
	<b>Sub Total of (C)</b>	<b>0.00</b>		
<b>(D) Industrial Infrastructure Sector</b>				
1	Development of Animation Visual Effects, Gaming and Comics (AVGC Lab) in Bengaluru	26.00	Bengaluru	DPR prepared
2	Development of Digital Media City in Bengaluru	782.00	Near Electronic City, Bengaluru	DPR prepared
3	Integrated Machine Tool Industry Park (IMTP) at National Investment & Manufacturing Zone (NIMZ)	410.00	Vasanthanarasapura and Sira, Tumkuru District	Feasibility Report prepared

Sl. No.	Name of the Project	Estimated Project Cost (₹ in crore)	Location	Status
4	National Investment & Manufacturing Zone (NIMZ)	12,000.00	Bidar and Bhalki Taluk, Bidar District	Feasibility report to be prepared
5	National Investment & Manufacturing Zone (NIMZ)	15,000.00	Chittapur Taluk, Kalaburagi District	Feasibility report to be prepared
6	National Investment & Manufacturing Zone (NIMZ)	13,543.00	Vasanthanarasapura and Sira, Tumkuru District	Feasibility report prepared
7	National Investment & Manufacturing Zone (NIMZ)	20,000.00	Mulabagal Taluk, Kolar District	Feasibility report to be prepared
8	Peninsular Region Industrial Development (PRIDE) Corridor Project	To be estimated	Concerned districts of Karnataka lying along the corridor	Comprehensive Integrated Master Plan for Chennai-Bengaluru and Draft Perspective Plan for Bengaluru-Mumbai corridor prepared
9	Aerospace Common Finishing Facility at Aerospace Park	90.50	Devanahalli, Bengaluru	DPR prepared
10	Setting up of Conduit for Optical Fibre Cables (OFC) for Broad Band and TV Cables using BESCO Electric Poles	To be estimated	Jurisdiction of BESCO covering eight districts of Karnataka	Feasibility report to be prepared
	<b>Sub Total of (D)</b>	<b>61,851.50</b>		
<b>(E) Tourism Sector</b>				
1	Development of Cruise Tourism in Karnataka	105.00	Along coastline in Dakshina Kannada, Uttara Kannada and Udupi Districts	Pre-feasibility report prepared
2	Development of Lego Theme Park	62.00	Bengaluru	Pre-feasibility report prepared
3	Development of Disney Land Theme Park	100.00	Bengaluru	Pre-feasibility report prepared
4	Development of Cruise Dinner Project	40.00	Halasuru Lake, Bengaluru	Pre-feasibility report prepared
5	Development of Snow Park	43.00	Bengaluru	Pre-feasibility report prepared
6	Development of Cable Car at four locations	80.00	Chamundi Hills (Mysore), Nandi Hills (Bengaluru), Kemmannugundi Hills (Chikamagaluru) and Madhugiri (Tumakuru)	Pre-feasibility report prepared
7	Area Development Near Almatti Dam	120.00	Almatti Dam, Vijayapura District	Pre-feasibility report prepared
8	Development of Heli-Tourism	To be estimated	Various Districts of Karnataka	Pre-feasibility report prepared
9	Development of Arts & Crafts Village	4.00	Bengaluru	Pre-feasibility report prepared
10	Development of River Cruises	128.00	Kabini Reservoir, Backwaters of Tungabhadra Dam and Backwater of Linganamakki Dam	Pre-feasibility report prepared
11	Development of Caravan Parks	To be estimated	Various locations of Karnataka	Pre-feasibility report prepared
12	Air Charter Services in Karnataka	To be estimated	Various locations of Karnataka	Pre-feasibility report prepared
13	Joint Venture Development	28.00	Ooty and Vijayapura	Pre-feasibility report

Sl. No.	Name of the Project	Estimated Project Cost (₹ in crore)	Location	Status
				prepared
14	Development of Bengaluru Eye	To be estimated	Bengaluru	Pre-feasibility report prepared
15	Development of Tourism Related Infrastructure	42.00	Hidkal Dam, Hukkeri Taluk, Belagavi District	Feasibility study report prepared
16	Development of Tourism Related Infrastructure	13.00	Near Malaprabha Reservoir, Belagavi District	Feasibility study report prepared
17	Development of Tourism Related Infrastructure	97.00	Near Gorur Dam, Hassan District	Feasibility study report prepared
18	Development of Tourism Related Infrastructure	85.00	Near Bhadra Dam, Chikamagalur District	Feasibility study report prepared
19	Development of International Aerospace Museum	To be estimated	Jakkur Airfield, Bengaluru	Pre-feasibility report to be prepared
20	Bengaluru International Convention Centre	1,035.00	Devanahalli, Bengaluru	Detailed Market Study has been carried out
	<b>Sub Total of (E)</b>	<b>1,982.00</b>		
<b>(F) Transportation &amp; Logistics Sector (Excluding Roads &amp; Bridges)</b>				
21	Light Rail Transit System	10,875.00	Bengaluru	Feasibility report prepared
22	Development of City Bus Terminal	To be estimated	Udupi Town	Pre-feasibility report to be prepared
23	Development of Second Phase of Bus Terminal and Commercial Space	To be estimated	Kanakapura Town	Pre-feasibility report to be prepared
24	Construction of Multi Level Car Parking (MLCP) lots in Bengaluru city	To be estimated	Five Places in Bengaluru namely Gandhinagar, Richmond Town, S P Road, Koramangala 5 <sup>th</sup> Block, Near Subbanna Circle	Pre-feasibility report to be prepared
25	Development of Traffic and Transit Management Center	250.00	Hebbal, Bengaluru	DPR prepared
26	Development of Traffic and Transit Management Center	240.00	Jayanagar 4 <sup>th</sup> T Block, Bengaluru	DPR prepared
27	Development of Traffic and Transit Management Center	375.00	Yelahanka, Bengaluru	DPR prepared
28	Development of Traffic and Transit Management Center	155.00	Katriguppe, Bengaluru	DPR prepared
29	Development of Traffic and Transit Management Center	83.00	Electronic City, Bengaluru	DPR prepared
30	Development of Traffic and Transit Management Center	To be estimated	Chikkabettahalli, Bengaluru	Feasibility report to be prepared
31	Construction of 2,000 Bus Shelters	To be estimated	Bengaluru City	Project Identification Stage
32	Development of Modern Sea Port at Tadadi in Kumta Taluk	3,800.00	Tadadi Village, Kumta Taluk, Uttara Kannada District	Feasibility Report prepared
33	Development of Belekeri Port	1,720.00	Belekeri Port, Ankola Taluk, U K District	Pre-feasibility Report is prepared
34	Development of 2 <sup>nd</sup> State of Karwar Port	2,500.00	Karwar	Pre-feasibility Report prepared
35	Development of Pavinakurve Port	1,700.00	Pavinakurve Village, Honnavara Taluk, U K District	Pre-feasibility Report is prepared
36	Development of Airstrips in Karnataka	To be estimated	Karwar, Chikmagaluru, Bagalkote, Udupi, Davanagere, Raichur &	Feasibility Report to be prepared

Sl. No.	Name of the Project	Estimated Project Cost (₹ in crore)	Location	Status
			Gadag Districts	
37	Development of 3 PL Logistic Park	Will be estimated at the time of implementation	Balepura Village, Devanahalli Taluk, Bengaluru Rural District	Pre-feasibility Report prepared
38	Development of Parking Management System in Bengaluru	55.00	56 roads in Bengaluru	Pre-feasibility Report prepared
39	Development of Shivamogga Airport	To be estimated	Sogane Village, Shivamogga	Pre-feasibility Report prepared
	<b>Sub Total of (F)</b>	<b>21,753.00</b>		
<b>(G) Roads &amp; Bridges Sector</b>				
1	Development of Road from Gotur to Kagewadi, Belagavi	174.00	Belagavi District	Feasibility report prepared
2	Development of Road from Devanahalli to Kolar (SH-9) via Vijayapura & Vemagal, Kolar District	148.00	Devanahalli to Kolar	Feasibility report prepared
3	Development of Road from Nelamangala to Chikkaballapura	168.00	Nelamangala to Chikkaballapura	Feasibility report prepared
4	Development of Road from Shivamogga to Harihara	148.00	Shivamogga to Harihara	Feasibility report prepared
5	Development of Road from Uppin Betageri to Tadas	7,000.00	Uppin Betageri to Tadas	Feasibility report under preparation
6	Development of Road from Chitradurga to Pavagada, border of Andhra Pradesh		Chitradurga to Border of Andhra Pradesh	Feasibility report under preparation
7	Development of Road from Jannapura to Shanivarasanthe		Janapura to Shanivarasanthe	Feasibility report under preparation
8	Development of Road from Sringeri to Mudigere		Sringeri to Mudigere	Feasibility Report under preparation
9	Development of Road from Shanivarasanthe to Kutta, Kerala border		Shanivarasanthe to Kutta, Kerala border	Feasibility Report under preparation
10	Development of Road from Kumta to Yekkumbi		Kumta to Yekkumbi	Feasibility Report under preparation
11	Development of Road from T.Narasipura to Border of Tamilnadu		T.Narasipura to border of Tamilnadu	Feasibility Report under preparation
12	Development of Road from Kanakapura to B R Hills		Kanakapura to B R Hills, Yelandur taluk	Feasibility Report under preparation
13	Development of Road from Bagalkote to Gadag		Bagalkote to Gadag	Feasibility Report under preparation
14	Development of Road from Chintamani to Border of Andhra Pradesh		Chintamani to Andhra Pradesh	Feasibility Report under preparation
15	Development of Road from Magadi to Somawarapete		Magadi to Somawarapete	Feasibility Report under preparation
16	Development of Road from Gadag to Honnali		Gadag to Honnali	Feasibility Report under preparation
17	Development of Road from Seegehalli to Magadi		Seegehalli to Magadi	Feasibility Report under preparation
18	Development of Elevated Corridor from K R Puram to Gorguntepalya, Bengaluru	To be estimated	Bengaluru	Feasibility report under preparation
19	Development of Elevated	To be estimated	Bengaluru	Feasibility report

Sl. No.	Name of the Project	Estimated Project Cost (₹ in crore)	Location	Status
	Corridor Connecting Jnanabharathi Varthur Kodi			under preparation
20	Development of Elevated Corridor Connecting Agara to Kalasipalya, Bengaluru	To be estimated	Bengaluru	Feasibility report under preparation
21	Development of Elevated Corridor Connecting Richmond Road to Halasuru	To be estimated	Bengaluru	Feasibility report under preparation
22	Development of Elevated Corridor Connecting Kalyan Nagar Junction at Outer ring Road to St. Johns Church Road and Wheelers Road Junction in Bengaluru	To be estimated	Bengaluru	Feasibility report under preparation
23	Development of Elevated North-South Corridor from Central Silk Board to Hebbal, Bengaluru	To be estimated	Bengaluru	Feasibility report under preparation
24	Construction of Satellite Town Ring Road (STRR) (204 km)	30,000.00	Bengaluru City	DPR prepared
25	Construction of Internal Ring Road (IRR) (185 km)	To be estimated	Bengaluru City	Project Identification Stage
26	Construction of Intermediate Ring Road (IRR) (197 km)	To be estimated	Bengaluru City	Project Identification Stage
27	Construction of Radial Ring Road (RR) (164 km)	To be estimated	Bengaluru City	Project Identification Stage
28	Construction of Eight-Lane Peripheral Ring Road	11,950.00	Bengaluru City	Feasibility Report prepared
	<b>Sub Total of (G)</b>	<b>49,588.00</b>		
<b>(H) Urban and Municipal Infrastructure Sector</b>				
1	Construction of Public Toilets in Bengaluru City	To be estimated	250 locations in Bengaluru City	Project Identification Stage
2	Construction of Skywalks	To be estimated	40 busy roads/junctions in Bengaluru City	Project Identification Stage
3	Re-Development of Existing Markets	To be estimated	11 markets in Bengaluru City	Project Identification Stage
4	Development of Mayur Commercial Complex	30.00	Lakshmipuram Extension, Mysuru City	Project Identification Stage
5	Development of Commercial Complex in Front of KSRTC Bus stand	24.00	KSRTC Bus stand, Mysuru City	Project Identification Stage
6	Processing of Solid Waste to Energy for Mysuru City Corporation	40.00	Vidyananyapuram, Mysuru City	Project Identification Stage
7	Re-Development of Commercial Complex at Indiranagar, Bengaluru	335.00	Indiranagar, Bengaluru City	Pre-feasibility report prepared
8	Re-Development of Commercial Complex at R T Nagar, Bengaluru	34.00	R T Nagar, Bengaluru City	Project Identification Stage
9	Re-Development of Commercial Complex at Vijayanagar, Bengaluru	40.00	Vijayanagar, Bengaluru City	Project Identification Stage
10	Development of Commercial Property in Shivamogga City	12.00	Shivamogga City	Project Identification Stage
11	Multi-Level Car Parking in Shivamogga City	25.00	Shivamogga City	Project Identification Stage
12	Smart City Mission, Karnataka	To be estimated	Six cities in Karnataka	Project Identification

Sl. No.	Name of the Project	Estimated Project Cost (₹ in crore)	Location	Status
				Stage
13	Development of Multilevel Parking and Commercial Complex at Mysuru Zoo	29.00	Zoo, Mysuru City	Project Identification Stage
14	Development of Multilevel Car Parking	70.00	Near Court Circle, Hubballi	Project Identification Stage
15	Development of Shopping Mall at Super Market Site	120.00	Dharwad	Project Identification Stage
16	Development of M G Market	66.00	Hubballi	Project Identification Stage
17	Development of Residential Accommodation/Hotel for Legislators next to Suvarna Soudha	200.00	Survarna Soudha, Belagavi	Feasibility Report under preparation
18	Integrated Water and Waste Water Management, Smart Metering	153.00	Tumakuru City	Feasibility Report under preparation
19	Integration of Educational Institutions as Partners in Development	96.00	Tumakuru City	Feasibility Report under preparation
20	Upgradation of Government Hospital, Tumakuru to Multispeciality Hospital	158.00	Tumakuru City	Feasibility Report under preparation
21	Establishment of 18.77 HA of Rooftop Solar PV Energy Harvesting & Integration with Smart Grid	94.00	Tumakuru City	Feasibility Report under preparation
22	Integrated Facilities with Mixed Land use Development	20.00	Tumakuru City	Feasibility report under preparation
23	Development of Smart Governance and Quality Service Delivery	181.00	Tumakuru City	Feasibility report under preparation
24	Citizen-Driven Integrated Waste Management System	6.00	Tumakuru City	Feasibility report under preparation
25	Integrated Bus Terminal with Smart Infrastructure	165.00	Tumakuru City	Feasibility report under preparation
26	Providing Solar Energy Facility to Morarji Desai, Kitur Rani Channamma & Ekalavya Residential Schools and Colleges	105.00	Various locations in Karnataka	Feasibility report under preparation
27	Development of Commercial Complex at Moodabidri Municipal Town	25.00	Moodabidri Town, DK District	Feasibility report prepared
28	Devanahalli Business Park	To be estimated	Devanahalli, Bengaluru	Feasibility report under preparation
29	Bio Mining	To be estimated	Mandur Village, Bengaluru	Project Identification Stage
30	Waste Management and Waste-to-Energy Plants	To be estimated	Nearby places of Bengaluru	Project Identification Stage
31	Energy Efficient Street Lighting	To be estimated	Bengaluru City	Project Identification Stage
32	Re-Development of BDA Shopping Complex	21.00	Domlur, Bengaluru	DPR prepared
33	Waste to Energy Plants	45.00	Bengaluru Urban District	Project Identification Stage
34	Replacement of Bore wells with	To be estimated	Bengaluru Urban District	Project Identification

Sl. No.	Name of the Project	Estimated Project Cost (₹ in crore)	Location	Status
	Energy Efficient Motors			Stage
35	24x7 Water Supply to Entire Corporation Areas	1,809.00	Belagavi, Kalaburagi and Hubballi-Dharwad limits	Project Identification Stage
36	Development of Integrated Township	30,000.00	Bidadi, Ramanagaram	Project Identification Stage
37	Establishment of Modern Abattoir	7.00	Haveri	DPR prepared
38	Establishment of Modern Abattoirs	4.00	Davanagere,	Project Identification Stage
39	Establishment of Modern Abattoirs	9.00	Madikeri	Project Identification Stage
40	Establishment of Modern Abattoirs	3.00	Udupi	Project Identification Stage
41	Establishment of Modern Abattoirs	6.00	Koppal	Project Identification Stage
42	Establishment of Modern Abattoirs	6.00	Gadag	Project Identification Stage
43	Establishment of Modern Abattoirs	5.00	Ranebennur	Project Identification Stage
44	Establishment of Modern Abattoirs	10.00	Ballari	Project Identification Stage
45	Establishment of Modern Abattoirs	5.00	Hubballi-Dharwad,	Project Identification Stage
46	Opportunities in Metro Property- Development of Micro Market	To be estimated	Peenya, Bengaluru City	Project Identification Stage
47	Opportunities in Metro Property- Development of Multiplex with Retail and Food Court etc.	To be estimated	Mysuru Road, Bengaluru Urban District	Project Identification Stage
48	Opportunities in Metro Property – Establishment of IT/ITES Companies, Micro Markets and Parking facilities	To be estimated	Banashankari, Bengaluru City	Project Identification Stage
49	Development of Property for Commercial Activities IT-related Industry and Hospital	To be estimated	S V Road, Indiranagar, Bengaluru City	Project Identification Stage
50	Opportunities in Properties of North, South, West and Eastern part of Bengaluru – Setting up Destination Malls, Specialty Malls and Value –Retail format	To be estimated	Different areas of Metro Project, Bengaluru City	Project Identification Stage
51	Opportunities in Metro Properties at Jalahalli, Bengaluru with Budget Hotels with Conference Hall, Malls with Theatres	To be estimated	Jalahalli, Bengaluru City	Project Identification Stage
52	Redevelopment of Existing Market	123.00	Austin Town, Bengaluru	DPR under preparation
53	Redevelopment of Mavalli Market	3.00	R V Road, Bengaluru	DPR under preparation
54	Construction of Market Complex	To be estimated	Akkipete, Bengaluru	Feasibility Report to be prepared
	<b>Sub Total of (H)</b>	<b>34,084.00</b>		
	<b>Grand Total (A+B+C+D+E+F+G+H)</b>	<b>1,86,517.50</b>		

Source: PPP Cell of Infrastructure Development Department

**Appendix 1.7**  
**Financial position of departmentally managed Commercial/  
 Quasi Commercial Under takings**  
 (Reference: Paragraph 1.8.4; Page 46)

(₹ in crore)

Undertaking	Year up to which proforma accounts finalized	Mean capital	Total Loss
Government Central Workshop, Madikeri	2008-09*	0.07	0.14
Government Silk Factory, Kollegal	2014-15	1.92	1.30
Government Silk Factory, Mamballi	2014-15	2.59	1.58
Government Silk Twisting and Weaving Factory, Mudigundam	2013-14#	1.83	0.70
Government Silk Factory, Chamarajanagar	2014-15	1.89	1.15
Government Silk Factory, Santhemarahalli	2014-15	1.74	1.37
<b>Total</b>		<b>10.04</b>	<b>6.24</b>

Source: Finance Accounts

\*The workshop was closed vide G.O. No. CID2 IPD 2007 Bangalore dated 28.09.2011. Proforma Accounts up to the date of closure is in arrears (July 2016)

# Proforma Accounts from 2014-15 is in arrears (July 2016)

**Appendix 1.8**  
**Detailed Loan Accounts Maintained by Accountant General (A&E)**  
(Reference: Paragraph 1.8.5; Page 47)

(₹ in crore)

Sl. No.	Head of Account/Institutions	Arrears as on 31-03-2016	
		Principal	Interest
1	6215-01-190-2-86: Bangalore Water Supply and Sewerage Board	3,407.42	1,614.88
2	6215-01-190-1-00: Karnataka Urban Water Supply and Drainage Board	211.35	534.18
3	6216-02-201-1-00: Karnataka Housing Board	23.61	85.54
4	6217-60-191-1-03: Bangalore Development Authority (for repayment of HUDCO Loans)	17.17	27.58
5	6220-01-190-1-00: Karnataka State Film Industries Development Corporation	0.41	1.62
6	6401-00-113-2-00: Karnataka Agro Proteins Limited	0.70	3.39
7	6401-00-103-2-00: Karnataka State Seeds Corporation Limited	2.88	4.82
8	6401-00-103-3-00: Karnataka State Co-operative Oil Seeds Growers Federation	0.75	6.93
9	6852-02-190-3-00: Dandeli Steel and Ferro Alloys Limited	0.31	1.23
10	6858-01-190-3-00: Karnataka Implements and Machinery Company	1.10	4.69
11	6858-02-190-1-00: Electro Mobile India Limited	0.61	2.46
12	6858-02-190-0-01: Chamundi Machine Tools	0.18	0.26
13	6858-01-190-2-00: New Government Electric Factory	67.47	165.34
14	6859-01-190-0-01: Karnataka Telecommunication Limited	1.65	5.66
15	6851-00-200-0-00: Leather Industries Development Corporation	1.78	3.64
16	6853-02-190-1-00: Hutti Gold Mines Company Limited	0.30	1.57
17	6860-04-190-2-01: Mysore Sugar Company	20.00	12.78
18	6860-60-212-1-00: Karnataka Soaps and Detergents	2.25	14.55
19	6885-01-190-3-00: Karnataka State Finance Corporation	0.40	0.57
20	6860-60-600-3-00: Mysore Tobacco Company Limited	1.34	11.76
21	7452-80-190-1-00: Karnataka State Tourism Development Corporation	1.01	3.09
<b>Total</b>		<b>3,762.69</b>	<b>2,506.54</b>

*Source: Finance Accounts*

**Appendix 1.9**  
**Summarised Financial Position of the Government of Karnataka as on 31 March 2016**  
(Reference: Paragraph 1.9.1; Page 49)

(₹ in crore)			
As on 31.03.2015		Liabilities	As on 31.03.2016
<b>92,904.12</b>		<b>Internal Debt*</b>	<b>1,09,544.77</b>
	69,418.79	Market Loans bearing interest	84,332.84
	0.71	Market Loans not bearing interest	0.70
	248.35	Loans from Life Insurance Corporation of India	210.94
	3,069.43	Loans from other Institutions	3,270.93
	20,166.84	Loans from RBI - Special Securities issued to National Small Savings Fund of the Central Government	21,729.36
<b>12,680.72</b>		<b>Loans and Advances from Central Government</b>	<b>13,002.21</b>
	0.07	Pre 1984-85 Loans	0.07
	61.98	Non-Plan Loans	56.27
	12,642.33	Loans for State Plan Schemes	12,969.53
	(-)5.41	Loans for Central Plan Schemes	(-)5.41
	(-)18.25	Loans for Centrally Sponsored Plan Schemes	(-)18.25
<b>80.00</b>		<b>Contingency Fund</b>	<b>80.00</b>
<b>20,176.47</b>		<b>Small Savings, Provident Funds, etc.</b>	<b>22,262.14</b>
<b>18,562.31</b>		<b>Reserve Funds</b>	<b>20,643.37</b>
<b>20,159.27</b>		<b>Deposits</b>	<b>20,442.80</b>
<b>12,774.82</b>		<b>Suspense and Miscellaneous balances</b>	<b>13,765.44</b>
<b>1,77,337.71</b>		<b>Total</b>	<b>1,99,740.73</b>
		<b>Assets</b>	
<b>1,56,041.85</b>		<b>Gross Capital Outlay on Fixed Assets</b>	<b>1,76,753.17</b>
	61,726.92	Investments in shares of Companies, Corporations etc.	61,355.88
	94,314.93	Other Capital Outlay	11,15,397.29
<b>13,216.23</b>		<b>Loans and Advances</b>	<b>13,812.95</b>
	1,439.19	Loans for Power Projects	1,451.97
	11,758.24	Other Development Loans	12,280.21
	18.80	Loans to Government Servants and Miscellaneous Loans	80.77
<b>520.42</b>		<b>Remittances</b>	<b>537.01</b>
<b>7.36</b>		<b>Other Advances</b>	<b>7.37</b>
<b>23,900.90</b>		<b>Cash</b>	<b>27,118.23</b>
	-	Cash in treasuries	-
	3.78	Departmental Cash Balance including Permanent Advances	3.78
	4.84	Deposits with Reserve Bank of India	(-)74.90
	0.01	Remittances in Transit	0.01
	17,962.31	Cash Balance Investments	16,917.13
	5,929.96	Investment from earmarked funds	10,272.21
<b>(-)16,349.05</b>		<b>Surplus on Government Accounts</b>	<b>(-)18,488.00</b>
	(-)15,813.84	Accumulated Surplus	(-)16,349.05
	(-)527.86	Deduct Revenue Surplus	(-)1,788.73
	-	Deduct Other adjustments	0.37
	(-)7.35	Deduct Capital Receipts	(-)350.59*
<b>1,77,337.71</b>		<b>Total</b>	<b>1,99,740.73</b>

\*The amount excludes ₹ 1.70 crore being the refund of investment in respect of co-operatives.

**Explanatory Notes for Appendices 1.3 and 1.9:** The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the surplus on Government account, as shown in 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 ₹133.08 crore (credit) between the figures reflected in the accounts (₹74.90 crore (credit)) and that intimated by the Reserve Bank of India (₹58.18 crore (credit)) as on March 2016. The entire difference is under reconciliation.

**Appendix 1.10**  
**NABARD – RIDF Loan – Delayed credit and Interest Compensation**  
(Reference: Paragraph 1.10.6; Page 61)

Sl. No.	Date of release	Amount in ₹	No. of days of delay	NABARD ROI (%)	RBI SDL ROI (%)	Difference (%)	Differential Interest (in ₹)
1	02.07.2013	40,36,46,000	727	6.75	8.81	2.06	1,65,61,872
2	20.06.2013	30,04,04,000	739	6.75	7.78	1.03	62,64,617
3	02.12.2014	43,30,44,000	208	7.5	8.24	0.74	18,26,141
4	20.08.2014	19,05,56,000	320	7.5	9.02	1.52	25,39,354
5	20.02.2015	6,60,74,000	206	7.25	8.06	0.81	3,02,058
6	31.03.2015	80,87,68,000	24	7	8.03	1.03	54,77,446
7	27.03.2015	13,26,05,000	28	7	8.03	1.03	1,04,776
8	26.03.2015	19,11,72,000	49	7	8.03	1.03	2,64,341
9	25.03.2015	29,49,27,000	48	7	8.03	1.03	3,99,485
10	04.06.2015	11,89,92,000	8	6.75	8.25	1.5	39,121
11	16.06.2015	5,39,36,000	3	6.75	8.25	1.5	6,650
12	23.06.2015	40,79,000	7	6.75	8.25	1.5	1,173
13	16.07.2015	6,66,10,000	7	6.75	8.31	1.56	19,928
14	06.08.2015	14,54,14,000	1	6.75	8.26	1.51	6,016
15	04.08.2015	5,33,62,000	3	6.75	8.26	1.51	6,623
16	11.08.2015	57,91,000	9	6.75	8.26	1.51	2,156
17	13.08.2015	5,85,79,000	7	6.75	8.26	1.51	16,964
18	20.08.2015	20,84,81,000	3	6.75	8.26	1.51	25,874
19	17.08.2015	2,07,57,000	6	6.75	8.26	1.51	5,251
20	25.08.2015	2,56,000	2	6.75	8.26	1.51	21
21	04.09.2015	6,22,83,000	7	6.75	8.23	1.48	17,678
22	08.09.2015	22,41,18,000	6	6.75	8.23	1.48	54,525
23	10.09.2015	14,06,000	18	6.75	8.23	1.48	1,026
24	15.09.2015	3,62,12,000	13	6.75	8.23	1.48	19,088
25	13.10.2015	4,10,49,000	12	6.25	7.98	1.73	23,347
26	06.10.2015	21,06,66,000	19	6.25	7.98	1.73	1,89,715
27	29.09.2015	22,96,86,000	26	6.25	8.23	1.98	3,23,952
28	08.10.2015	10,16,85,000	17	6.25	7.98	1.73	81,933
29	08.11.2015	14,45,17,000	6	6.25	8.14	1.89	44,899
30	17.11.2015	6,06,11,000	5	6.25	8.14	1.89	15,692
31	13.11.2015	10,41,86,000	9	6.25	8.14	1.89	48,554
32	26.11.2015	24,44,06,000	5	6.25	8.14	1.89	63,278
33	10.12.2015	1,85,81,000	3	6.25	8.27	2.02	3,085
34	08.12.2015	11,47,48,000	5	6.25	8.27	2.02	31,752
<b>Total</b>		<b>525,42,11,000</b>	<b>2,556</b>				<b>2,98,58,593</b>

## Appendix 2.1

### Cases of incurring expenditure which are not covered by the Budget, but released by FD as additionalities

(Reference: Paragraph 2.2.6; Page 74)

(₹ in crore)

Sl. No.	Grant No./ Nomenclature	No. of cases	Amount
1	1 – Agriculture and Horticulture	13	469.81
2	2 – Animal Husbandry and Fisheries	20	63.80
3	3 – Finance	2	0.19
4	4 – Department of Personnel and Administrative Reforms	6	39.21
5	5 – Home and Transport	15	323.42
6	7 – Rural Development and Panchayat Raj	15	611.29
7	8 – Forest Ecology and Environment	2	11.00
8	9 – Co-operation	2	33.23
9	10 – Social Welfare	9	71.53
10	11 – Women and Child Development	4	9.09
11	12 – Information Tourism and youth Service	1	2.25
12	13 – Food and Civil Supplies	3	161.25
13	14 - Revenue	10	1,663.83
14	15 - Information Technology	1	10.00
15	17 - Education	12	84.09
16	18 – Commerce and Industries	12	179.72
17	19 – Urban Development	4	260.41
18	21 – Water Resources	3	22.77
19	22 – Health and Family Welfare	39	266.13
20	23 - Labour	5	100.13
21	24 - Energy	2	645.51
22	25 - Kannada and Culture	3	27.13
23	26 – Planning, Statistics, Science and Technology	1	0.05
24	27 - Law	1	2.43
25	28 – Parliamentary Affairs and Legislation	5	7.42
<b>Total</b>		<b>190</b>	<b>5,065.69</b>

**Appendix 2.2**  
**Major Heads of account under which excess expenditure was above ₹25 crore**  
(Reference: Paragraph 2.3; Page 75)

(₹ in crore)

Sl. No.	Grant No.	Major Head	Area	Total Provision	Re-appropriation	Total	Expenditure	Excess
1	01	2851	Village and Small Industries	0.00	0.00	0.00	30.24	30.24
		797	Transfer to Reserve Fund/Deposit Account					
		01	Transfer of market fees and License fee to Karnataka Silkworm seed cocoon and Silk yarn Development and Price Stabilization Fund					
2	03	2071	Pension and Other Retirement Benefits	0.00	931.83	931.83	1,274.97	343.14
		01	Civil					
		102	Commuted Value of Pensions					
3		3	Other Payments	0.00	1,003.85	1,003.85	1,160.12	156.27
		104	Gratuities					
4		2	Other Gratuities	0.00	998.90	998.90	1,071.86	72.96
		105	Family Pensions					
5		3	Other Family Pensions-Karnataka	350.00	0.00	350.00	388.33	38.33
		117	Government Contribution for Defined Contribution Pension Scheme					
6		01	State's matching contribution to Pension Scheme	963.25	0.00	963.25	1,005.20	41.95
		3475	Other General Economic Services					
		797	Transfer to Reserve Fund/Deposit Accounts					
7	05	01	Transfer of cess to the Infrastructure Initiative Fund	824.89	(+1.34)	826.23	905.42	79.19
		2055	Police					
		108	State Headquarters' Police					
8		01	Commissioner of Police	1,580.88	(-)2.99	1,577.89	1,622.29	44.40
		109	District Police					
9	14	1	Police Force	1,167.39	0.00	1,167.39	1,269.99	102.60
		2235	Social security and Welfare					
		60	Other Social Security and Welfare Programme					
		001	Direction and Administration					
10	20	02	New Social Security (Sandhya Suraksha)	120.00	0.00	120.00	162.66	42.66
		3054	Roads and Bridges					
		80	General					
		797	Transfer to/from Reserve Fund/Deposit Accounts					
11	29	02	Transfer of Grants from Central Road Funds to Deposit Head Subventions	1,859.56	0.00	1,859.56	1,950.06	90.50
		2049	Interest Payment					
		01	Interest on Internal Debt					
		123	Interest on Special Securities					

Sl. No.	Grant No.	Major Head	Area	Total Provision	Re-appropriation	Total	Expenditure	Excess
			issued to National Small Savings Fund (NSSF) of the Central Govt. by State Govt.					
		02	Interest on Special Securities issued to NSSF of the Central Govt. by the State Govt.					
<b>Total</b>				<b>6,865.97</b>	<b>2,932.93</b>	<b>9,798.90</b>	<b>10,841.14</b>	<b>1,042.24</b>

**Appendix 2.3**  
**Misclassification between 'Voted' and 'Charged' Sections**  
(Reference: Paragraph 2.4.1.2; Pag78)

(₹ in crore)

SI No	Grant No	Classification	Budget Provision	Remarks
1	03- Finance	2071-01-108 2071-01-109 2071-01-115 2071-01-200 Pension and Other Retirement Benefits- Civil	3,773.56	Funds were provided under Charged instead of Voted category.
2	06- Infrastructure	3465-01-800-01 Interest payment to HUDCO	0.20	Funds were provided under Voted instead of Charged.
3	Development	5465-01-190-1 Investment in Infrastructure	5.54	
4	19 - Urban Development	4217-60-800-3 Karnataka Slum Development Board	8.50	Funds were provided under Voted instead of Charged.
5	27 - Law	2071-01-111-1 Pension and Family Pension to MLAs 2071-01-111-2 Pension and Family Pension to MLCs	31.78 0.97 4.84 0.02	Funds were provided under Charged instead of Voted category.
<b>Total</b>			<b>3,825.41</b>	

**Appendix 2.4**  
**Details of misclassification under the object head 059 – Other Expenses**  
(Reference: Paragraph 2.6; Page 81)

(₹ in crore)

Sl. No	Major Head of account under which provision/expr. Booked under 059	Correct Object head to which provision/ expenditure should have been accounted	Nature of expenditure	Amount
01	2204, 2210, 2211, 2225	015-Subsidiary Expenses	Charges on supply of labour on daily wages, remuneration to KEONICS staff conducting training workshops, payment of incentive/remuneration to Asha/Anganwadi Workers (₹63.76 crore) etc.,	63.86
02	2204, 3452	051 – General expenses	Printing and supply of monthly magazines	5.82
03	2204	100-Financial Assistance/Relief	FA to youth organizations for conduct of YuvaKreedamitraprogramme, FA for implementation of 'Nammorashale, NammaYuvajanaru)	114.04
04	2204	180 – Machinery and Equipment	Supply and installation of lift to State Youth Centre	0.15
05	2204	102 – GIA Asset creation	Construction of Indoor Stadium at Training Centre	0.66
06	2210	230 –Hospital Accessories	Purchase and installation of Tele Radiology Software Mobility	0.28
07	2210	103 – GIA General	Grant to ArogyaSahayaVani for payment of salaries, maintenance and telephone expenses	3.49
08	2401, 2851, 2852, 3452	106 - Subsidy	Subsidy paid to farmers for purchase of seeds, manure, agricultural implements, etc., in agriculture and Horticulture departments, Tourism subsidy, power subsidy, textile subsidy etc.,	139.66
09	2225	071 – Building expenses	Payment of rents, rates and taxes in connection with building occupied by the department	0.22
10	3452	101-GIA-Salaries	Salary grants	1.24
<b>Total</b>				<b>329.42</b>

## Appendix 2.5

### Major Heads of account under which provision of ₹25 crore and above remained unspent (Reference: Paragraph 2.7.1; Page 82)

(₹ in crore)

Sl. No.	Grant No.	Head of Account	Nomenclature	Unspent Provision
1	01	2401-00-102-0-08	National Food Security Missions	62.33
2		2401-00-108-2	Horticulture Department	50.78
3		2401-00-119-4	Development of Farms and Nurseries	54.59
4		2401-00-800-1	Agriculture Department	580.00
5		2402-00-102-0-28	Sujala Watershed Project-III EAP	57.88
6	02	2405-00-103-23	Reimbursement of Sales Tax on Diesel for Fishing Boats	35.06
7		4405-00-103-6	Construction of Fishing Harbour	47.33
8	03	2054-00-095-01	Director of Treasuries	40.33
9		2070-00-800-11	Filling up of Vacant Post	1,250.03
10		2515-00-198-1	Assistance to Gram Panchayats	50.00
11	05	7610-00-201-0-03	HBA to Gazetted Officers and Non-Gazetted Officers	55.00
12		2055-00-115	Modernization of Police Force	31.12
13		2055-00-113-03	Karnataka Police Housing Corporation- Police Quarters	38.34
14		4055-00-211-01	Karnataka Police Housing Corporation- Construction of Police Quarters	25.19
15	06	5465-01-190-3	Investment in Rail Infrastructure Development Corporation (Karnataka) Ltd. (K-RIDE)	167.26
16	07	2501-01-198-6	Village Panchayats – CSS/CPS	56.09
17		2515-00 -196-1	Zilla Panchayats	64.38
18		2515-00-196-6	Zilla Panchayats – CSS/CPS	120.19
19		2515-00-197-1	Taluk Panchayat	193.98
20		2515-00-197-6	Taluk Panchayat CSS/CPS	201.02
21		4702-00-101-1-14	Water Tanks – Construction of New Tanks Pick-ups etc.,	41.25
22		5054-03-337-0-71	Prime Minister GrameenSadakYojana	234.47
23	08	2406-01-797-01	Transfer of Forest Development Tax to Karnataka Forest Development Fund	199.37
24	09	6408-02-190-1	Construction of Godowns	30.10
25	10	4225-01-190-0-01	Dr. B.R. Ambedkar Development Corporation Limited	36.75
26	11	2235-02-102-0-36	Integrated Child Protection Scheme	30.84
27		2235-02-197-6	Taluk Panchayats – CSS/CPS	80.15
28	12	5452-01-800-14	Tourist Infrastructure at Various Places	29.09
29		5452-03-101-05	Implementation of Karnataka Tourism vision group Recommendations	35.01
30	13	2408-01-102-0-07	Annabhagya for APL Beneficiaries towards subsidies for Food grains	304.04
31		2408-01-102-0-08	Sugar	48.58
32	14	2235-60-102-1	Old Age Pension Scheme	202.38
33		2245-05-101-0-06	State's Additional contribution to State Disaster Response Fund	100.00
34		2245-80-102-0-01	Relief Operations	2,087.08
35		2245-80-102-0-03	Implementation of Natural Cyclone Risk Mitigation Project	40.84
36	16	2216-03-104-0-02	Payment of Interest	28.08
37	17	2202-01-800-1	Other Schemes	25.00
38		2202-02-109-0-21	RashtriyaMadhyamikShikshaAbhiyaan (RMSA)	143.21
39		2202-03-103-2	Other Government Colleges	161.43
40		2202-80-003-0-05	Computer Literacy Awareness Secondary Schools	74.99
41		2202-80-800-0-35	GIA for newly included Institution	40.00
42		2202-80-800-0-46	Reimbursement of fees to private schools under RTE	104.95
43		4202-01-202-1	Buildings	34.79

Sl. No.	Grant No.	Head of Account	Nomenclature	Unspent Provision	
44		4202-01-203-1	Buildings	105.27	
45	18	2851-00-102-0-69	Assistance to institutions for Technology Training	28.39	
46		2851-00-102-0-74	Rebate and assistance to Khadi and Small Scale IndustriesProduct	30.00	
47		2851-00-797-0-01	Transfer of Market fees and license fee to Karnataka Silk board Seed cocoon and Silk Board Development and Price StabilizationFund	71.24	
48		4860-04-190-3-02	Mahatma Gandhi SahakariSakkareKarkhaneNiyamita	39.95	
49		6860-04-190-1-16	Conversion of Purchase Tax into Interest free loans	32.78	
50	19	2217-05-191-1	BMRDA	96.33	
51		3604-00-191-2	Other Devolution	72.63	
52		3604-00-191-3	MukhyaManthrigalaNagorotthanaYojana	180.56	
53		3604-00-192-2	Other Devolution	121.12	
54		3604-00-192-3	MukhyaManthrigalaNagorotthanaYojana	55.24	
55		4215-02-190-0-03	Karnataka Urban Water Supply Modernization Project – EAP	28.50	
56		6215-01-190-2-86	BWSSB	45.24	
57		6217-60-800-0-04	Loans for BMRCL	498.23	
58		20	2059-80-053-4	Repairs Maintenance and Minor alterations to various Departmental Buildings	33.99
59			2059-80-799-1	Debits	155.54
60	2059-80-800-0-06		Administration of Sand Mining	78.18	
61	5051-80-800-0-80		Sustainable Coastal Protection and Management EAP	35.81	
62	5054-03-337-0-86		KSHIP – EAP II (ADB) – EAP	66.51	
63	5054-04-337-0-02		MDR works financed from NABARD	72.82	
64	7615-00-200-2		Miscellaneous Loans	65.35	
65	21		2705-00-202-0-01	Malaprabha and Ghataprabha Projects	25.00
66			2701-80-190-0-01	Assistance to KBJNL	121.30
67			2701-80-190-0-02	Assistance to KNNL	36.68
68		4701-73-800-0-01	UKP-AIBP	654.42	
69		4701-74-800-0-01	Accelerated Irrigation Benefit program (AIBP)	460.00	
70		4701-80-190-3	KBJNL	763.25	
71		4701-80-800-0-10	Karnataka Integrated and Sustainable Water Resources Management – EAP	46.65	
72		4702-00- 101-3	Lift Irrigation Schemes	62.17	
73		4702-00-789-2	SCP	43.82	
74		4702-00-800-8	Lump sum for New Works	50.46	
75	4705-00-800-0-01	CADA SCP	92.08		
76	22	2210-03-800-0-18	NHM	471.15	
77		2210-06-003-0-22	Compulsory Service Training	185.00	
78		2210-06-112-0-02	KHSDRP – Health Financing - EAP	28.72	
79		2211-00-103-0-11	Honorarium to Anganwadi and ASHA Workers	30.97	
80		4210-01-110-1	Buildings	51.59	
81	23	2230-02-001-0-01	Director of Employment and Training	27.92	
82		2230-03-101-0-35	New ITIs in 10 Taluks	29.64	
83	24	6801-00-205-1	Loans to KPTCL	44.81	
84	26	2575-60-265-0-03	Article 371J – Hyderabad Karnataka Region Development	150.00	
85		4575-60-800-0-02	Article 371J – Hyderabad Karnataka Region Development	100.00	
86	27	2071-01-111-1	Legislative Assembly	32.75	
87	29	2049-01-101-3	Interest on Current Loans	432.49	
88		2049-04-101-0-02	Back to Back External Loans	103.72	
89		6003-00-110-1	Clean and Secured ways and means Advance	1,500.00	
90		6003-00-110-2	Overdraft with RBI	500.00	
<b>Total</b>				<b>15,251.57</b>	

**Appendix 2.6**  
**Unnecessary Supplementary Provision**  
(Reference: Paragraph 2.7.4; Page 86)

(₹ in crore)

SL. No.	Grant No./ Nomenclature	Head Of Account	Original	Supplementary	Total	Expenditure	Unspent Provision
1	01 – Agriculture and Horticulture	2401-00-119-4-06-059 Other Expenses	88.94	50.06	139.00	86.40	52.60
2		2401-00-119-4-12-059 Other Expenses	0.00	1.37	1.37	0.00	1.37
3		2401-00-800-1-53-059 Other Expenses	44.45	4.76	49.21	38.81	10.40
4	03 - Finance	2020-00-108-0-01-059 Other Expenses	0.00	2.00	2.00	0.00	2.00
5		2040-00-101-0-10-059 Other Expenses	0.00	7.64	7.64	0.00	7.64
6		2071-01-101-3-01-251 Pension and Retirement Benefits	6,549.14	425.40	6,974.54	6,541.26	433.28
7		7610-00-201-0-02-393 Advances	3.00	1.00	4.00	2.30	1.70
8		7610-00-201-0-03-393 Advances	0.00	55.00	55.00	0.00	55.00
9	05 – Home and Transport	2055-00-001-0-01-101 Grant In Aid - Salaries	0.57	1.42	1.99	0.29	1.70
10		2070-00-106-0-01-051 General Expenses	0.13	1.04	1.17	0.06	1.11
11		5055-00-800-03-132 Capital Expenses	0.00	2.04	2.04	0.00	2.04
12	07 – Rural Development and Panchayat Raj	2515-00-196-1-05-300 Lump sum ZP	132.24	4.76	137.00	74.88	62.12
13		2515-00-197-1-10-300 Lump sum ZP	346.20	9.42	355.62	161.62	194.00
14		4515-00-103-3-00-132 Capital Expenses	0.00	11.42	11.42	0.00	11.42
15	08 – Forest, Ecology and Environment	2406-01-001-2-01-015 Subsidiary Expenses	90.00	7.04	97.04	87.41	9.63
16	10 – Social Welfare	2225-03-277-2-48-103 GIA – General	0.00	25.00	25.00	0.00	25.00
17	14 – Revenue	2052-00-099-0-01-071 Building Expenses	0.00	1.50	1.50	0.00	1.50
18		2235-60-102-2-01-251 Pension and retirement Benefits	764.52	1.50	766.02	730.21	35.81
19	17 – Education	2202-04-001-02-059 Other Expenses	1.50	1.14	2.64	1.50	1.14
20		2202-80-800-0-44-103 GIA – General	0.00	1.09	1.09	0.00	1.09
21		2205-00-105-0-15-101 GIA – Salaries	2.61	3.00	5.61	2.31	3.30
22		4202-01-202-1-04-386 Construction	5.00	1.00	6.00	5.00	1.00
23		18 – Commerce and Industries	2851-00-102-0-69-106 Subsidies	110.00	15.00	125.00	100.00
24	4860-04-190-3-02-211 Investment		0.00	39.95	39.95	0.00	39.95
25	6860-04-190-1-16-394		20.00	12.78	32.78	0.00	32.78

SL. No.	Grant No./ Nomenclature	Head Of Account	Original	Supplementary	Total	Expenditure	Unspent Provision	
		Loans						
26	22 – Health and Family Welfare	2210-01-110-1-21-147 Land and Buildings	8.75	3.14	11.89	8.65	3.24	
27		2210-03-800-0-18-059 Other Expenses	816.90	40.72	857.62	536.62	321.00	
28		2210-03-800-0-18-422 Scheduled Caste Sub Plan	241.03	11.47	252.50	144.63	107.87	
29		2210-03-800-0-18-423 Tribal Sub Plan	97.09	4.53	101.62	59.34	42.28	
30		2210-06-003-0-22-117 Scholarship and Incentives	0.00	185.00	185.00	0.00	185.00	
31		2210-06-101-1-06-071 Building Expenses	0.05	1.00	1.05	0.04	1.01	
32		2210-06-101-1-06-180 Machinery & Equipment	0.50	1.00	1.50	0.00	1.50	
33		3435-04-103-0-07-051 General Expenses	0.00	1.00	1.00	0.00	1.00	
34		5425-00-208-0-01-132 Capital Expenses	0.00	1.00	1.00	0.00	1.00	
35		23 – Labour	2230-01-111-0-02-106 Subsidies	0.00	1.36	1.36	0.00	1.36
36		25 – Kannada and Culture	2250-00-800-2-03-059 Other Expenses	10.95	0.13	11.08	7.33	3.75
<b>Total</b>			<b>9,333.57</b>	<b>936.68</b>	<b>10,270.25</b>	<b>8,588.66</b>	<b>1,681.59</b>	

**Appendix 2.7**  
**Excessive Supplementary Provision**  
**(All Selected Grants more than ₹ one crore)**  
(Reference: Paragraph 2.7.5; Page 87)

(₹ in crore)

Sl. No.	Grant No./Nomenclature	Head Of Account	Original	Supplementary	Total	Expenditure	Unspent Provision
1	01 – Agriculture and Horticulture	2401-00-102-0-08-422 Scheduled caste Sub plan	14.24	13.90	28.14	17.45	10.69
2		2401-00-102-0-8-423 Tribal Sub Plan	5.77	5.63	11.40	6.68	4.72
3		2402-00-102-0-30-139 Major Works	154.70	54.06	208.76	207.03	1.73
4		2401-00-111-0-08-422 SCSP	10.50	16.14	26.64	25.53	1.11
5		2401-00-114-0-01-106 Subsidies	4.14	16.15	20.29	18.97	1.32
6		2851-00-107-1-48-422 SCSP	14.84	9.00	23.84	22.59	1.25
7	02 – Animal Husbandry and Fisheries	2403-00-101-0-21-051 General Expenses	9.86	34.75	44.61	20.69	23.92
8	04 – DPAR	2051-00-102-0-02-117 Scholarship & Incentives	2.90	8.80	11.70	9.35	2.35
9	05 – Home & Transport	2055-00-104-0-07-059 Other Expenses	3.25	3.71	6.96	4.25	2.71
10		2055-00-109-1-01-015 Subsidiary Expenses	34.32	6.50	40.82	39.54	1.28
11		2055-00-113-0-01-106 Subsidies	27.87	8.80	36.67	35.27	1.40
12		2070-00-108-1-01-015 Subsidiary Expenses	0.61	5.21	5.82	3.57	2.25
13	07 – Rural Development and Panchayat Raj	2501-01-198-6-01-300 Lump sum ZP	78.55	114.94	193.49	137.40	56.09
14		2515-00-101-0-11-059 Other Expenses	5.40	169.34	174.74	166.81	7.93
15		2515-00-198-1-11-300 Lump Sum ZP	0.00	95.44	95.44	92.02	3.42
16	8 – Forest Ecology and Environment	2406-01-102-1-03-139 Major Works	300.00	11.36	311.36	307.10	4.26
17		2406-01-800-0-15-139 Major works	0.00	100.00	100.00	78.78	21.22
18	10 – Social Welfare	2225-02-197-1-01-300 Lump Sum ZP	0.00	30.60	30.60	28.16	2.44
19		4225-03-277-2-10-386 Construction	0.00	75.00	75.00	71.15	3.85
20	14 – Revenue	2075-00-101-1-01-100 Financial Assistance/Relief	65.00	73.00	138.00	115.27	22.73
21	18 – Commerce and Industries	2853-02-102-0-17-059 Other Expenses	0.00	20.00	20.00	9.94	10.06
22	19 – Urban Development	2217-05-191-1-10-059 Other Expenses	16.00	10.00	26.00	19.17	6.83
23	28 – Parliamentary Affairs	2011-02-101-0-05-041 Travel Expenses	11.17	17.55	28.72	24.26	4.46
24		2011-02-101-0-05-059 Other Expenses	2.26	6.44	8.70	2.87	5.83
<b>Total</b>			<b>761.38</b>	<b>906.32</b>	<b>1,667.70</b>	<b>1,463.85</b>	<b>203.85</b>

**Appendix 2.8**  
**Inadequate Supplementary Provision**  
 (Reference: Paragraph 2.7.6; Page 87)

(₹ in crore)

Sl. No.	Grant No.	Head of Account	Provision			Expenditure	Excess uncovered
			Original	Supplementary	Total		
1	10 – Social Welfare	2225-03-277-2-48-101 GIA – Salaries	4.00	20.00	24.00	48.50	24.50
2	21- Water Resources	2702-80-001-3-07-015 Subsidiary Expenses	0.00	3.32	3.32	5.07	1.75
3	28 – Parliamentary Affairs	2011-02-101-0-05-001 Consolidated Salaries	16.23	1.17	17.40	20.26	2.86
<b>Total</b>			<b>20.23</b>	<b>24.49</b>	<b>44.72</b>	<b>73.83</b>	<b>29.11</b>

**Appendix 2.9**  
**Injudicious Re-appropriation**  
(Reference: Paragraph 2.7.8; Page 88)

(₹ in crore)

Sl. No.	Grant No.	Head of Account	Provision (Original + Supplementary)	Re-appropriation	Total	Expenditure	Excess(+)/ Unspent provision
1	01 – Agriculture and Horticulture	2401-00-800-1-40-059 Other Expenses	360.89	1.00	359.89	346.59	13.3
2		2401-00-800-1-57-133 Special Development Plan	200.00	95.60	104.40	103.29	1.11
3	02 – Animal Husbandry and Fisheries	2405-00-120-0-07-104 Contributions	3.30	0.19	3.11	1.09	2.02
4		4405-00-103-1-02-139 Major works	10.00	0.75	9.25	0.00	9.25
5		4405-00-103-6-01-059 Other Expenses	50.00	1.31	48.69	2.67	46.02
6	03 - Finance	2040-00-001-0-01-195 Transport Expenses	14.00	0.60	13.40	12.37	1.03
7	04 – Dept. Of Personnel and Administrative Reforms	2013-00-800-0-02-051 General Expenses	2.10	0.50	1.60	0.31	1.29
8		2015-00-103-0-01-051 General Expenses	15.00	2.49	12.51	8.30	4.21
9		2015-00-108-0-01-059 Other Expenses	4.00	1.90	2.10	0.18	1.92
10		2051-00-102-0-02-433 Examination Expenses	25.45	0.38	25.07	22.28	2.79
11		2070-00-115-1-01-195 Transport Expenses	13.55	0.70	12.85	7.89	4.96
12	05 – Home and Transport	2055-00-101-0-03-125 Modernization	10.82	8.60	2.22	0.30	1.92
13		2055-00-109-1-01-221 Materials and Supplies	35.70	6.57	29.13	27.76	1.37
14		2055-00-115-0-00-125 Modernization	170.37	2.34	168.03	139.25	28.78
15		2070-00-108-1-01-180 Machinery and Equipment	32.15	1.92	30.23	10.45	19.78
16	06 – Infrastructure Development	5465-01-190-2-05-211 Investment	12.00	7.29	4.71	0.00	4.71
17		5465-01-190-3-05-211 Investment	342.00	14.98	327.02	199.23	127.79
18	07 – Rural Development and Panchayat Raj	2702-01-101-0-73-059 Other Expenses	17.00	0.81	16.19	13.30	2.89
19	08 – Forest, Ecology and Environment	2406-02-110-0-47-139 Major Works	14.00	2.94	11.06	5.58	5.48
20	10 – Social Welfare	2225-03-277-2-53-059 Other expenses	179.14	43.08	136.06	128.98	7.08
21	13 – Food and Civil Supplies	2408-01-102-0-07-106 Subsidies	308.56	300.00	8.56	4.52	4.04
22		2408-01-102-0-08-106 Subsidies	49.50	40.00	9.50	0.92	8.58
23	14 – Revenue	2053-00-094-7-06-051	14.68	0.10	14.58	13.26	1.32

Sl. No.	Grant No.	Head of Account	Provision (Original + Supplementary)	Re-appropriation	Total	Expenditure	Excess(+)/ Unspent provision
		General Expenses					
24	17 – Education	2202-01-053-0-01-200 Maintenance Expenditure	14.24	0.50	13.74	11.53	2.21
25		2202-02-109-0-21-059 Other Expenses	151.09	1.08	150.01	51.53	98.48
26		2202-03-103-2-06-101 GIA – Salaries	175.00	97.75	77.25	68.53	8.72
27		2202-80-003-0-05-422 SCSP	20.00	9.00	11.00	3.00	8.00
28		2202-80-003-0-05-423 TSP	5.00	1.35	3.65	1.20	2.45
29	19- Urban Development	3604-00-191-1-51-051 General Expenses	28.20	13.71	14.49	6.99	7.50
30		3604-00-191-3-01-132 Grants for Creation of Capital Assets	19.50	4.75	14.75	4.75	10.00
31		3604-00-191-3-03-132 Grants for Creation of Capital Assets	19.50	4.75	14.75	9.75	5.00
32		3604-00-191-3-11-132 Grants for creation of Capital Assets	19.50	4.75	14.75	0.00	14.75
33		3604-00-191-3-14-132 Grants for creation of Capital Assets	19.50	4.75	14.75	9.75	5.00
34		3604-00-191-3-21-132 Grants for creation of Capital Assets	19.50	4.75	14.75	9.75	5.00
35		3604-00-191-3-25-132 Grants for creation of Capital Assets	26.60	7.72	18.88	13.32	5.56
36	20 – Public Works	5054-03-337-0-17-160 Renewals	132.38	32.45	99.93	73.32	26.61
37		5054-04-337-0-02-436 NABARD Works	376.00	52.69	323.31	303.18	20.13
38	21 – Water Resources	4702-00-101-1-02-436 NABARD Works	10.48	4.76	5.72	4.50	1.22
39		4702-00-101-3-01-436 NABARD Works	62.35	18.55	43.80	23.81	19.99
40		4702-00-800-8-00-133 Special Development Plan	100.00	42.00	58.00	49.54	8.46
41	23 – Labour	2210-01-102-0-01-222 Drugs and Chemicals	227.00	0.73	226.27	199.67	26.60
42		2230-02-001-0-01-059 Other Expenses	53.84	4.55	49.29	30.73	18.56
43		2230-03-101-0-42-059 Other Expenses	7.41	0.21	7.20	2.34	4.86
<b>Total</b>			<b>3,371.30</b>	<b>(-)844.85</b>	<b>2,526.45</b>	<b>(-)1,925.71</b>	<b>(-)600.74</b>
44	01 – Agriculture and Horticulture	2401-00-103-0-15-059 Other Expenses	401.48	12.50	413.98	410.00	3.98
45		2401-00-108-1-15-059 Other Expenses	164.18	75.00	239.18	186.57	52.61
46		2401-00-800-1-57-059	774.41	95.60	870.01	442.12	427.89

Sl. No.	Grant No.	Head of Account	Provision (Original + Supplementary)	Re-appropriation	Total	Expenditure	Excess(+)/ Unspent provision
		Other expenses					
47		2406-02-112-0-17-139 Major Works	21.00	13.02	34.02	30.81	3.21
48	02 – Animal Husbandry and Fisheries	2405-00-120-0-07-100 Financial Assistance	7.38	0.19	7.57	0.00	7.57
49	05 – Home and Transport	2055-00-109-1-01-051 General Expenses	45.00	4.49	49.49	48.03	1.46
50		2055-00-109-1-01-071 Building Expenses	10.82	1.00	11.82	10.31	1.51
51		2055-00-109-1-01-195 Transport Expenses	67.00	10.60	77.60	74.54	3.06
52	06 – Infrastructure Development	3451-00-090-1-06-059 Other Expenses	3.00	0.72	3.72	1.72	2.00
53		5465-01-190-1-05-211 Investment	41.21	42.27	83.48	79.19	4.29
54	07 – Rural development and Panchayat Raj	2515-00-198-6-11-300 Lump Sum ZP	703.43	300.85	1,004.28	971.56	32.72
55	09 – Co-Operation	2425-00-001-0-01-051 General Expenses	8.98	0.14	9.12	8.09	1.03
56	13 – Food and Civil Supplies	2408-01-102-0-01-106 Subsidies	1,434.00	340.00	1,774.00	1,761.45	12.55
57	17 – Education	2058-00-103-0-01-180 Machinery and Equipment	11.60	1.50	13.10	4.59	8.51
58		2202-01-197-1-01-404 Kolar	231.66	1.54	233.20	231.49	1.71
59		2202-01-197-1-01-461 Bagalkot	269.70	1.72	271.42	269.68	1.74
60		2202-03-104-1-01-101 GIA – Salaries	847.79	34.01	881.80	836.09	45.71
61		2204-00-102-1-01-051 General Expenses	7.00	1.10	8.10	6.17	1.93
62	18 – Commerce and Industries	2851-00-102-0-69-059 Other Expenses	17.84	0.14	17.98	14.85	3.13
63		2853-02-001-0-01- 125 Modernization	51.00	15.00	66.00	55.20	10.80
64	20 – Public works	4216-01-700-2-01-386 Construction	30.00	12.25	42.25	37.10	5.15
65		4216-00-700-2-24-386 Construction	100.00	5.88	105.88	104.61	1.27
66	21 – Water Resources	4702-00-101-1-07-436 NABARD Works	27.52	0.32	27.84	21.10	6.74
67		4702-00-101-5-01-436 NABARD Works	49.65	22.99	72.64	71.32	1.32
68		4702-00-800-1-00-132 Capital Expenses	15.00	77.75	92.75	87.13	5.62
69	22 – Health and Family Welfare	2210-06-101-7-20-101 GIA Salaries	47.73	13.04	60.77	59.01	1.76
<b>Total</b>			<b>5,388.38</b>	<b>(+)1,083.62</b>	<b>6,472.00</b>	<b>(-)5,822.73</b>	<b>(-)649.27</b>
70	01 – Agriculture and Horticulture	2401-00-800-1-68-059 Other Expenses	350.00	111.50	238.50	239.55	1.05
<b>Total</b>			<b>350.00</b>	<b>(-)111.50</b>	<b>238.50</b>	<b>(-)239.55</b>	<b>(+)1.05</b>
71	5 – Home and	2055-00-109-1-01-041	57.00	2.50	59.50	67.78	8.28

Sl. No.	Grant No.	Head of Account	Provision (Original + Supplementary)	Re-appropriation	Total	Expenditure	Excess(+)/ Unspent provision
	Transport	Travel Expenses					
72	17 – Education	2202-03-104-2-0-01-101 GIA – Salaries	38.41	0.30	38.71	43.12	4.41
73	19 – Urban Development	3604-00-191-1-51-200 Maintenance Expenditure	268.70	44.27	312.97	382.90	69.93
<b>Total</b>			<b>364.11</b>	<b>(+)47.07</b>	<b>411.18</b>	<b>(-)493.80</b>	<b>(+)82.62</b>

**Appendix 2.10**  
**Cases of Defective Re-appropriation Orders**  
(Reference: Paragraph 2.7.9; Page 88)

Sl. No.	Grant No.	Government Order No.	Date	Amount (₹ in crore)	Issuing Authority	Reasons for rejection
1	01	AD/30/ AST/15-16	11.03.2016	0.41	Under Secretary to Govt., Agriculture Department, Bengaluru	Less Amount for reappropriation
2	02	FD/227/BRS/2015	15.03.2016	3.00	Under Secretary to Govt., Finance Department (FR & BCC), Bengaluru	Form.22A not Self Balanced
3	02	AHF/59/AAP/2016	16.03.2016	0.63	Under Secretary to Govt., Veterinary and Fisheries Dept., Bengaluru	Form.22A not Self Balanced
4	03	CSA/1/ERG/ 2011-12/2859	26.11.2016	0.05	Principal Director, Karnataka State Audit & Accts Dept, B'luru	Form.22A not Self Balanced
5	03	CSA/1/ERG/ 2011-12/3792	29.02.2016	0.05	Principal Director, Karnataka State Audit & Accts Dept, B'luru	Form.22A not Self Balanced
6	03	FD/355/BRS/2011	31.03.2016	0.91	Under Secretary to Govt., Finance Department (FR & BCC), Bengaluru	Form.22A not Self Balanced
7	03	FD/356/BRS/2011	31.03.2016	0.15	Under Secretary to Govt., Finance Department (FR & BCC), Bengaluru	Form.22A not Self Balanced
8	04	DPAR 22 HeSaHa 2015	26.08.2015	0.23	Under Secretary to Govt, DPAR (Accts-2)	Form.22A not Self Balanced
9	04	DPAR 01 ART 2016	06.02.2016	0.17	Under Secretary to Govt, DPAR. Administrative Reforms (Trg)	Form.22A not Self Balanced
10	05	DPN/ACC 1/143/2015-16	05.01.2016	0.05	Director of Prosecution and Govt. Litigation, Bengaluru	Provision between Revenue and Capital
11	05	FD 137 BRS 2015	23.02.2016	0.51	Under Secretary to Govt,(FR & BCC)	Provision between Revenue and Capital
12	05	FD 331 BRS 2015	28.03.2016	2.87	Finance Department	Provision between Revenue and Capital
13	06	IDD 34 ITS	15.03.2016	0.45	Under Secretary to Govt, Infrastructure Development Dept, B'luru	Not self-Balanced
14	07	RDP/Exp-1/ 2014	04.08.2015	0.03	Director, SGY & Ex-Officio Under Secretary to Govt, RDPR	Form 22A not self-balanced
15	07	ZPT/CAO/ Accts-1/15-16	16.02.2016	0.11	Chief Accounts Officer, ZillaPanchayat, Tumakuru	Form 22A not self-balanced
16	07	RDP/52/REP 2015(1)	15.03.2016	0.47	Director(RIS-2) Cum Ex-Officio Joint Secretary, RDPR	Form 22A not self-balanced
17	07	RDP/83/REP/ 2015	10.03.2016	0.14	Director Cum Ex-Officio Joint Secretary, RDPR	Form 22A not self-balanced
18	07	RD P/146/ RWS(2) 16	10.03.2016	0.06	Commissioner & Ex-officio Secretary to Govt, RWS Dept.	Form 22A not self-balanced
19	07	RDPR/Re-app/REP/95/15-16	10.03.2016	0.02	Commissioner & Ex-officio Secretary to Govt, RWS Dept.	Form 22A not self-balanced

Sl. No.	Grant No.	Government Order No.	Date	Amount (₹ in crore)	Issuing Authority	Reasons for rejection
20	07	RDPR/ 21/ GPD 2015	10.03.2016	0.59	Under Secretary to Govt (ZP), RDPR	Form 22A not self-balanced
21	07	FD 349 BRS 2015	29.03.2016	0.81	Under Secretary to Govt, Finance Department (FR & BCC)	Form 22A not self-balanced
22	10	SWD 104 SAD 2014	01.02.2016	0.24	Under Secretary to Govt-2 (I/c) Social Welfare Dept	Form 22A not self-balance
23	10	DMW/Reapp/CR05/ 2015-16	10.03.2016	0.05	Director, Directorate of Minorities Welfare	Form 22A not self-balanced
24	10	MWD/102/ MDS/2016	10.03.2016	0.26	Joint Secretary to Government, Welfare of Minorities & Haj Dept	Form 22A not self-balanced
25	10	MWD/102/ MDS/2016	10.03.2016	0.50		Form 22A not self-balanced
26	10	SWD/79/SLP/ 2016	19.03.2016	0.14	Under Secretary to Govt-1, Social Welfare Dept	Form 22A not self-balanced
27	11	WCD/ACC 7/44/Re-app/2015-16	29.08.2015	0.05	Director, Women & Child Development Dept, B'luru	Form.22A not Self Balanced
28	11	WCD/ACC 7/44/Re-app/2015-16	30.10.2015	0.05	Director, Women & Child Development Dept, B'luru	Form.22A not Self Balanced
29	11	WCD/ACC 7/44/Re-app/2015-16	30.10.2015	0.05	Director, Women & Child Development Dept, B'luru	Form.22A not Self Balanced
30	11	WCD/66/MBB2016	16.03.2016	0.18	Under Secretary to Govt-1, Women & Child Development and Phy. Handicapped and Sr.citizen Empowerment dept, Bengaluru.	Form.22A not Self Balanced
31	12	TD/80/TDS 2016	14.03.2016	0.18	Under Secretary to Govt, Tourism Dept	Form 22A not self-balanced
32	12	DYSS-36-13-14/15-16	19.03.2016	0.05	Director, Dept of Youth Services & Sports,	Form 22A not self-balanced
33	13	FCS 73 DDT 2016	09.03.2016	0.50	Under Secretary to Govt, Food, Civil Supplies & Consumer Affairs Department	Form. 22A not Self Balanced
34	13	FD 355(F) EXP-5/2016	31.03.2016	0.65	Under Secretary to Govt, Finance Dept(Exp-4)	Object head in the order does not match the Form 22A
35	14	RD 156 DSP 2014	09.02.2016	0.08	Deputy Secretary to Govt., Revenue Dept (DM& Stamps and Registration), Bengaluru	Form. 22A not Self Balanced
36	14	RD 17 MST 2015	19.03.2016	0.22	Under Secretary to Govt, Revenue Dept, (Land Reform Cell)	Form 22A not self-balanced
37	14	RD 36 MST 2015	19.03.2016	0.03	Under Secretary to Govt, Revenue Dept, (Land Reform Cell)	Form 22A not self-balanced
38	17	NCA –AC-II- EXPR-369-2013-14	15.12.2015	0.04	Deputy Director General, NCC, B'luru	Form 22 A not self-balanced
39	17	DTE 7 BUD 2015 (2) 4138	21.12.2015	0.02	Director, Directorate of Technical Education	Insufficient balance
40	17	DTE 7 BUD	22.12.2015	0.03		Insufficient balance

Sl. No.	Grant No.	Government Order No.	Date	Amount (₹ in crore)	Issuing Authority	Reasons for rejection
		2015(3) 4139				
41	17	ED 40 HPC 2015 (P-2)	04.02.2016	0.41	Spl. Officer and E/o Under Secy to Govt, Higher Education Dept (P)	Not tallied with the original budget figures
42	17	ED 81 MCD 2015	08.02.2016	0.26	Spl. Officer and Ex-Officio Under Secy to Govt, Higher Education Dept (P)	Form 22 A not self-balanced
43	17	FD 122 BRS 2015	12.02.2016	37.59	Under Secretary to Govt , Finance Dept (BR & BCC)	Between plan and non-plan
44	17	DYES/BUD36/2013-14/15-16	08.03.2016	0.05	Director, Yourth Empowerment and Sports Dept, Bengaluru	Form 22 A not self-balanced
45	17	ED 159 TVE 2015	29.02.2016	0.25	Under Secretary to Govt (Gen), Primary & Higher Education Dept	Form 22 A not self-balanced
46	17	DYES/Bud-36/2013-14/15-16	08.03.2016	0.05	Director, Youth Empowerment & Sports, Department, Bengaluru	Form 22 A not self-balanced
47	17	DYES/Bud-36/2013-14/15-16	19.03.2016	0.05	Director, Youth Empowerment & Sports, Department, Bengaluru	Form 22 A not self-balanced
48	17	DYES/Bud-36/2013-14/15-16	21.03.2016	0.05	Director, Youth Empowerment & Sports, Department, Bengaluru	Form 22 A not self-balanced
49	17	DYES/Bud-36/2013-14/15-16	21.03.2016	0.49	Director, Youth Empowerment & Sports, Department, Bengaluru	Form 22 A not self-balanced
50	18	MGD/BUD/Reapp-7/15-16	22.05.2015	0.05	Director, Mines & Geology Dept, Bengaluru	Form 22A not self-balance
51	19	FD 225 BRS 2015	15.03.2016	70.44	Under Secretary to Govt of Karnataka, Finance Dept (FR & BCC),	Order from plan to non-plan
52	20	PWD/206/PSP/2015	10.09.2015	0.49	Under Secretary to Govt,(IC) PW&IWTD, Bengaluru	St. 22A not Self Balanced
53	20	CNH/ACT/Addl grant/15-16/	23.01.2016	0.02	Chief Engineer, National Highways, Bengaluru	St. 22A not Self Balanced
54	20	CNH/ACT/Addl Grant /15-16/	23.01.2016	0.03		St. 22A not Self Balanced
55	20	CE/C-13/15-16/12014	10.02.2016	0.05	Chief Engineer, Communication & Building, Dharwad	St. 22A not Self Balanced
56	22	DEV 230	07.01.2016	0.03	Director, KARAVI Medical Board, Rajajinagar,B'luru	St. 22A not Self Balanced
57	22	HFW/22/IMM 2016	12.02.2016	0.14	Under Secretary to Govt, Health & Family Welfare Dept, ISM	Less amount for re-appropriation
58	22	BUD(1)/2015-16	18.01.2016	0.05	Director, Ayurveda and Naturopathy, Yunani & Homeopathy, Bengaluru	Less amount for re-appropriation
59	22	HFW/71/PIM 2016	11.02.2016	0.11	Under Secretary to Govt.,HF&WF department, Bengaluru	Less amount for re-appropriation
60	22	HFW 350/PIM/2015	02.03.2016	0.50	Under Secretary to Govt,	Less amount for re-

Sl. No.	Grant No.	Government Order No.	Date	Amount (₹ in crore)	Issuing Authority	Reasons for rejection
					Health & Family Welfare Dept. ISM	appropriation
61	22	BGT 077P/2015	23.03.2016	0.05	Commissioner, Health & Family Welfare Dept,	Less amount for re-appropriation
62	22	AKK 45	14.03.2016	0.25	Under Secretary to Govt, H&FWS Dept,	Less amount for re-appropriation
63	23	EAT/Trg/Plan-1/Viva-36/15-16	25.02.2016	0.05	Commissioner, Employment & Training	Form.22 A not self-balanced
64	27	KJA BUD 2015-16	19.02.2016	0.05	Director, Karnataka Judicial Academy	Form.22 A not self-balanced
65	27	LAW 14 HRC 2016	23.03.2016	0.11	Under Secretary to Govt, Law Department (Human Rights), Bengaluru	Statement is not self-balanced
				<b>126.65</b>		

**Appendix 2.11**  
**Statement of various grants /appropriations in which unspent provision**  
**Occurred but no part of which was surrendered**  
(Reference: Paragraph 2.7.10; Page 88)

(₹ in crore)

Sl. No.	Grant No.	Section	Unspent Provision
<b>1</b>	02	Animal Husbandry and Fisheries	
		Capital-Voted	67.83
<b>2</b>	03	Finance	
		Capital-Voted	67.61
<b>3</b>	05	Home and Transport	
		Revenue-Charged	38.34
<b>4</b>	06	Infrastructure Development	
		Revenue-Voted	2.80
		Capital-Voted	176.05
<b>5</b>	07	Rural Development and Panchayat Raj	
		Revenue-Voted	459.41
		Revenue- Charged	9.30
<b>6</b>	09	Co-operation	
		Capital- Voted	318.24
<b>7</b>	10	Social Welfare	
		Revenue- Voted	91.69
<b>8</b>	11	Capital- Voted	41.39
		Women and Child Development	
<b>9</b>	14	Revenue - Voted	205.70
		Capital - Voted	11.22
<b>10</b>	16	Revenue	
		Capital – Voted	3.01
<b>11</b>	18	Housing	
		Revenue – Charged	28.08
<b>12</b>	19	Commerce and Industries	
		Revenue – Voted	183.51
<b>13</b>	21	Capital – Voted	104.27
		Urban Development	
<b>14</b>	24	Revenue – Voted	663.19
		Water Resources	
<b>15</b>	25	Revenue – Charged	157.98
		Capital – Voted	2,231.65
		Capital – Charged	0.01
<b>16</b>	26	Energy	
		Revenue – Voted	0.50
<b>17</b>	29	Capital – Voted	44.82
		Kannada and Culture	
<b>18</b>	29	Revenue – Voted	20.22
		Capital – Voted	0.88
<b>19</b>	29	Planning Statistics, Science and Technology	
		Capital – Voted	100.82
<b>20</b>	29	Debt Serving	
		Revenue – Charged	596.41
<b>Total</b>			<b>5,655.03</b>

**Appendix 2.12**  
**Surrender of Unspent Provision**  
(Reference: Paragraph 2.7.10; Page 89)

(₹ in crore)

Sl. No.	Grant/ Section	Amount of unspent provision	Amount surrendered	Amount not Surrendered	
	01	Agriculture and Horticulture			
<b>1</b>		Revenue – Voted	803.18	471.50	331.68
<b>2</b>		Revenue – Charged	0.44	0.02	0.42
<b>3</b>		Capital - Voted	0.00*	0.11	0
	02	Animal Husbandry and Fisheries			
<b>4</b>		Revenue – Voted	80.20	1.17	79.03
<b>5</b>		Revenue -Charged	0.01	0.01	0.00
<b>6</b>		Capital – Voted	67.83	0.00	67.83
	03	Finance			
<b>7</b>		Revenue – Voted	1,215.44	72.41	1,143.03
<b>8</b>		Revenue – Charged	3,774.41	3,773.56	0.85
<b>9</b>		Capital – Voted	67.61	0.00	67.61
	04	Department of Personnel and Administrative Reforms			
<b>10</b>		Revenue – Voted	90.20	45.99	44.21
<b>11</b>		Revenue – Charged	16.24	17.40	0.00
<b>12</b>		Capital – Voted	6.41	0.41	6.00
	05	Home and Transport			
<b>13</b>		Revenue-Voted	0.00*	85.00	0
<b>14</b>		Revenue – Charged	38.34	0.00	38.34
<b>15</b>		Capital – Voted	0.17	0.02	0.15
<b>16</b>		Capital – Charged	25.19	25.19	0.00
	06	Infrastructure Development			
<b>17</b>		Revenue – Voted	2.80	0.00	2.80
<b>18</b>		Capital – Voted	176.05	0.00	176.05
	07	Rural Development and Panchayat Raj			
<b>19</b>		Revenue – Voted	459.41	0.00	459.41
<b>20</b>		Revenue – Charged	9.30	0.00	9.30
<b>21</b>		Capital – Voted	318.24	0.00	318.24
	08	Forest, Ecology and Environment			
<b>22</b>		Revenue – Voted	68.68	67.39	1.29
<b>23</b>		Revenue – Charged	199.41	195.29	4.12
<b>24</b>		Capital – Voted	0.01	0.01	0.00
	09	Co-operation			
<b>25</b>		Revenue - Voted	54.18	2.67	51.51
<b>26</b>		Capital Voted	30.10	0.00	30.10
	10	Social Welfare			
<b>27</b>		Revenue – Voted	91.69	0.00	91.69
<b>28</b>		Capital – Voted	41.39	0.00	41.39
	11	Women and Child Development			
<b>29</b>		Revenue – Voted	205.70	0.00	205.70
<b>30</b>		Capital – Voted	11.22	0.00	11.22
	12	Information, Tourism and Youth Services			

Sl. No.	Grant/ Section	Amount of unspent provision	Amount surrendered	Amount not Surrendered
31	Revenue – Voted	18.04	1.71	16.33
32	Capital – Voted	64.19	4.99	59.20
	13 Food and Civil Supplies			
33	Revenue – Voted	81.59	68.03	13.56
34	Revenue – Charged	0.04	0.04	0.00
35	Capital – Voted	7.80	7.80	0.00
	14 Revenue			
36	Revenue – Voted	478.41	0.87	477.54
37	Capital – Voted	3.01	0.00	3.01
	15 Information Technology			
38	Revenue – Voted	8.32	8.00	0.32
	16 Housing			
39	Revenue – Voted	1.68	0.67	1.01
40	Revenue – Charged	28.08	0.00	28.08
41	Capital – Charged	0.20	0.06	0.14
	17 Education			
42	Revenue – Voted	866.04	190.04	676.00
43	Capital – Voted	146.48	43.37	103.11
	18 Commerce and Industries			
44	Revenue – Voted	183.51	0.00	183.51
45	Capital – Voted	104.27	0.00	104.27
	19 Urban Development			
46	Revenue – Voted	663.19	0.00	663.19
47	Capital – Voted	85.83	0.45	85.38
	20 Public Works			
48	Revenue – Voted	282.67	159.26	123.41
49	Revenue - charged	8.93	8.93	0.00
50	Capital – Voted	231.37	165.04	66.33
51	Capital - Charged	0.39	0.39	0.00
	21 Water Resources			
52	Revenue – Voted	198.62	15.70	182.92
53	Revenue – Charged	157.98	0.00	157.98
54	Capital – Voted	2,231.65	0.00	2,231.65
55	Capital – Charged	0.01	0.00	0.01
	22 Health and Family Welfare			
56	Revenue – Voted	904.50	601.93	302.57
57	Capital – Voted	39.91	0.89	39.02
	23 Labour			
58	Revenue – Voted	126.72	74.40	52.32
59	Capital – Voted	0.02	0.01	0.01
	24 Energy			
60	Revenue – Voted	0.50	0.00	0.50
61	Capital – Voted	44.82	0.00	44.82
	25 Kannada and Culture			
62	Revenue – Voted	20.22	0.00	20.22
63	Capital – Voted	0.88	0.00	0.88
	26 Planning Statistics, Science and Technology			
64	Revenue – Voted	157.00	6.38	150.62

Sl. No.	Grant/ Section	Amount of unspent provision	Amount surrendered	Amount not Surrendered
<b>65</b>	Capital – Voted	100.82	0.00	100.82
	27 Law			
<b>66</b>	Revenue –Voted	45.28	21.58	23.70
<b>67</b>	Revenue –Charged	37.61	37.61	0.00
	28 Parliamentary Affairs and Legislation			
<b>68</b>	Revenue –Voted	28.94	28.89	0.05
<b>69</b>	Revenue –Charged	0.58	0.58	0.00
	29 Debt Serving			
<b>70</b>	Revenue – Charged	596.41	0.00	596.41
<b>71</b>	Capital - Charged	1,677.70	1,677.70	0.00
<b>Total</b>		<b>17,488.06</b>	<b>7,883.47</b>	<b>9,604.59</b>

Source: Appropriation Accounts

\*Excess Expenditure

**Appendix 2.13**  
**Cases of surrender of funds in excess of ₹ five crore on 30 and 31 March 2016**  
 (Reference: Paragraph 2.7.10; Page 89)

(₹ in crore)

Sl. No.	Grant No./ Nomenclature	No. of cases	Total Provision	Amount surrendered	Percentage to total provision
1	01 Agriculture and Horticulture	5	1,473.21	443.94	30
2	03 Finance	35	3,763.79	3,747.29	100
3	04 DPAR	1	10.00	5.60	56
4	05 Home and Transport	3	139.95	66.81	48
5	08 Forest, Ecology and Environment	5	821.33	234.62	29
6	13 Food and Civil Supplies	3	537.89	60.26	11
7	15 Information Technology	1	8.00	8.00	100
8	17 Education	11	613.26	168.18	27
9	20 Public Works	10	1,712.43	278.60	16
10	21 Water Resources	1	19.31	7.37	38
11	22 Health and Family Welfare	6	1,408.65	537.76	38
12	23 Labour	3	107.61	54.63	51
13	27 Law	2	43.38	39.13	90
14	28 Parliamentary Affairs and Legislation	2	30.57	14.41	47
15	29 Debt Servicing	2	2,000.00	1,676.39	84
<b>Total</b>		<b>90</b>	<b>12,689.38</b>	<b>7,342.99</b>	<b>58</b>

**Appendix 2.14**  
**Results of substantial surrenders made during the year**  
(Reference: Paragraph 2.7.11; Page 89)

(₹ in crore)

Sl. No.	Grant	Name of the Section (Head of account)	Provision	Amount Surrendered	Percentage of surrender	Remarks
1	01	2406-02-112-0-17-139 Major Works	21.00	13.02	62	Reasons not stated
2	20	2405-00-103-0-23-422 Special Component Plan	10.18	9.18	90	Savings due to less number of SC and no ST members who were having marine boats.
3		2405-00-103-0-23-423 Tribal Sub Plan	3.67	3.67	100	
4	03	2020-00-108-0-01-059 Other Expenses	2.00	2.00	100	Savings due to non-receipt of claims from the unit offices.
5		2039-00-001-0-01-125 Modernization	2.00	1.99	100	Due to non-finalization of proposal for purchase of office equipment, belated submission of bills to treasury, etc.,
6		2040-00-101-0-10-059 Other Expenses	7.64	7.64	100	Reasons not stated.
7	04	2013-00-800-0-02-051 General Expenses V(NP)	2.10	1.79	85	Due to economy measures
8		2013-00-800-0-05-071 Building Expenses	4.00	3.37	84	
9		2052-00-090-0-26-051 General Expenses	10.00	5.60	56	Non-receipt of proposal for infrastructure from DC/Departments and non receipt of proposal from ATI Mysore for sakala related training programme
10	5	2041-00-001-0-01-125 Modernization	17.03	12.83	75	Non receipt of orders from government for expenditure within 31.3.2016
11		2041-00-101-0-02-125 Modernization	3.00	2.22	74	Reasons not stated.
12		2059-80-053-5-05-200 Maintenance	2.10	2.10	100	
13	9	2425-00-004-0-01-125 Modernization	2.45	2.42	99	Non-computerization of the department
14	13	4408-01-800-0-01-386 Construction	2.00	2.00	100	Non identification of space for construction of Aahara Bhavan.
15	15	3455-00-200-0-01-059 Other Expenses	8.00	8.00	100	Due to separation of KSNDMC from IT and BT Department.
16	17	2202-02-108-0-01-422 Special Component Plan	2.69	2.68	100	Non approval of revised Action Plan.
17		2202-02-109-0-06-422 Special component Plan	6.50	6.50	100	
18		2202-02-109-0-06-423 Tribal Sub Plan	3.50	3.50	100	
19		2202-80-003-0-05-059	60.00	49.00	82	

Sl. No.	Grant	Name of the Section (Head of account)	Provision	Amount Surrendered	Percentage of surrender	Remarks
		Other Expenses				through SE III under capital head.
20		2203-00-112-0-02-422 Special Component Plan	2.50	2.50	100	Non receipt of application in time for fee concession
21		4202-01-203-1-07-436 NABARD Works	40.00	22.43	56	Due to lack of time in uploading the funds released by Government at TNMC
22	20	3051-02-102-0-02-200 Maintenance	11.70	11.00	94	To carry out the maintenance of dredging in alternate years
23	22	2210-01-110-1-18-071 Building Expenses	2.26	2.14	95	
24		2210-06-800-0-15-059 Other Expenses	2.00	1.25	62	Non receipt of GO for release of grant
25		2211-00-001-0-01-051 General Expenses	4.62	3.90	84	No reasons stated
26		2211-00-102-0-01-195 Transport Expenses	2.00	1.99	100	Due to economy measure
27	23	2230-03-101-0-01-125 Modernization	2.15	1.64	76	
28		2230-03-101-0-35-133 Special Development plan	29.00	24.96	86	Due to non-completion of purchase procedure for necessary tools and equipments to Govt. ITIs coming under SCP
29		2230-03-101-0-42-059 Other Expenses	7.41	4.86	66	Due to non-receipt of administrative approval for construction of ITOT buildings
30	26	3454-02-204-0-19-059 Other Expenses	2.31	2.31	100	Due to economy measure
31	27	2014-00-105-0-11-059 Other Expenses	2.25	1.25	56	Due to non-receipt of funds
32		2014-00-105-0-15-101 GIA Subsidies	11.60	7.35	63	No specific reasons stated
33	29	6003-00-110-1-00-240 Debt Servicing (Charged)	1,500.00	1,176.39	78	Due to non-availment of overdraft
34		6003-00-110-2-00-240 Debt Servicing (Charged)	500.00	500.00	100	
<b>Total</b>			<b>2,289.66</b>	<b>1,903.48</b>		

**Appendix 2.15 (a)**  
**Rush of Expenditure – Grant No 1**  
(Reference: Paragraph 2.9.1.8; Page 94)

(₹ in crore)

Sl. No.	Head of Account and Nomenclature	Total expr. during the year	Expr. during the last quarter		Expenditure during March	
			Amount	%	Amount	%
1	2401-00-001-1-01-051 General Expenses	10.46	6.44	62	4.92	47
2	2401-00-001-2-01-071 Building Expenses	0.17	0.12	69	0.09	53
3	2401-00-001-2-01-139 Major Works	0.65	0.54	83	0.37	56
4	2401-00-102-0-07-051 General Expenses	12.26	12.26	100	12.26	100
5	2401-00-103-0-01-195 Transport Expenses	0.03	0.03	100	0.03	100
6	2201-00-103-0-15-071 Building Expenses	0.11	0.08	69	0.06	53
7	2401-00-103-0-15-200 Maintenance Expenditure	0.42	0.42	100	0.42	100
8	2401-00-104-0-10-180 Machinery and Equipment	0.06	0.05	84	0.04	64
9	2401-00-108-1-15-059 Other Expenses	186.56	176.79	95	135.43	73
10	2401-00-108-1-15-422 Scheduled Caste Sub Plan	10.27	9.71	94	6.35	62
11	2401-00-108-1-15-423 Tribal Sub Plan	4.04	3.74	92	2.32	57
12	2401-00-108-2-18-041 Travel Expenses	0.05	0.05	100	0.04	78
13	2401-00-108-2-30-059 Other Expenses	140.37	136.00	97	104.35	74
14	2401-00-108-2-30-422 Scheduled Caste Sub Plan	24.84	24.62	99	22.07	89
15	2401-00-108-2-30-423 Tribal Sub Plan	6.75	6.67	99	5.43	80
16	2401-00-108-2-51-100 Financial Assistance / Relief	4.24	3.11	73	2.23	53
17	2401-00-108-2-54-059 Other Expenses	0.25	0.25	100	0.25	100
18	2401-00-109-0-21-052 Telephone Charges	0.02	0.02	84	0.01	74
19	2401-00-109-0-21-195 Transport Expenses	0.06	0.05	83	0.04	71
20	2401-00-109-0-21-423 Tribal Sub Plan	1.86	1.29	69	0.97	52
21	2401-00-109-0-80-041 Travel Expenses	0.37	0.37	99	0.25	68
22	2401-00-111-0-08-059 Other Expenses	85.28	68.24	80	50.96	60
23	2401-00-111-0-08-422 Scheduled Caste sub Plan	25.53	25.11	98	22.99	90
24	2401-00-111-0-08-423 Tribal Sub Plan	11.63	10.85	93	10.00	86
25	2401-00-119-4-06-059	86.40	76.30	88	55.30	64

Sl. No.	Head of Account and Nomenclature	Total expr. during the year	Expr. during the last quarter		Expenditure during March	
			Amount	%	Amount	%
	Other Expenses					
26	2401-00-119-4-06-422 Scheduled Caste Sub Plan	17.61	16.46	93	13.23	75
27	2401-00-119-4-06-423 Tribal Sub Plan	5.77	5.29	92	4.13	72
28	2401-00-119-5-02-422 Scheduled Caste Sub Plan	0.25	0.23	92	0.16	63
29	2401-00-119-5-02-423 Tribal Sub Plan	0.08	0.08	90	0.05	65
30	2401-00-119-6-03-147 Land and Buildings	2.00	1.59	80	1.20	60
31	2401-00-800-1-40-059 Other Expenses	346.59	345.69	100	345.31	100
32	2401-00-800-1-57-133 Special Development Plan	103.29	89.96	87	51.78	50
33	2401-00-800-1-57-422 Scheduled Caste Sub Plan	77.29	69.28	90	51.19	66
34	2401-00-800-1-57-423 Tribal Sub Plan	32.86	30.02	91	20.80	63
35	2401-00-800-1-68-422 Scheduled Caste Sub Plan	76.54	65.17	85	48.27	63
36	2401-00-800-1-68-423 Tribal Sub Plan	39.36	33.17	84	23.86	61
37	2401-00-800-1-69-125 Modernization	1.17	1.17	100	1.17	100
38	2401-00-800-2-36-059 Other Expenses	3.50	2.62	75	1.75	50
39	2401-00-800-2-80-051 General Expenses	0.36	0.34	94	0.33	91
40	2401-00-800-2-80-059 Other Expenses	22.09	20.69	94	16.42	91
41	2402-00-101-0-01-041 Travel Expenses	0.01	0.01	100	0.01	100
42	2402-00-102-0-01-051 General Expenses	0.03	2.00	72	2.00	72
43	2402-00-102-0-15-051 General Expenses (charged)	0.39	0.32	83	0.29	76
44	2402-00-102-0-25-041 Travel Expenses	0.12	0.10	80	0.09	74
45	2401-00-102-0-28-139 Major Works	39.82	28.26	71	20.48	51
46	2402-00-102-0-30-423 Tribal Sub Plan	2.87	2.87	100	2.87	100
47	2402-00-109-0-02-071 Building Expenses	0.10	0.09	92	0.07	70
48	4401-00-001-1-01-139 Major Works	2.98	2.98	100	2.98	100
49	4401-00-800-1-02-436 NABARD Works	3.19	3.19	100	3.19	100
50	4401-00-800-1-06-436 NABARD Works	3.19	3.19	100	3.19	100
51	4401-00-800-2-00-059 Other Expenses	23.68	22.68	100	22.18	94
	<b>Total</b>	<b>1,417.82</b>	<b>1,310.56</b>		<b>1,074.18</b>	

**Appendix 2.15 (b)**  
**Rush of Expenditure – Grant No, 26**  
(Reference: Paragraph 2.9.2.8; Page 97)

(₹ in crore)

Sl. No.	Head of Account and Nomenclature	Total expr. during the year	Expr. during the last quarters		Expenditure during March	
			Amount	%	Amount	%
1	2217-80-001-1-06-059 Other Expenses	9.83	7.47	76	5.09	52
2	2575-60-265-0-03-059 Other Expenses	2.47	1.24	50	1.24	50
3	2575-60-265-0-03-187 HKRDP-Schedule Caste Sub Plan	98.30	49.15	50	49.15	50
4	2575-60-265-0-03-188 HKRDP-Tribal Sub Plan	49.90	24.95	50	24.95	50
5	3451-00-090-2-26-059 Other Expenses	0.49	0.44	90	0.40	82
6	3454-02-111-0-02-059 Other Expenses	1.05	1.00	95	0.72	69
7	3454-02-204-0-17-059 Other Expenses	0.19	0.16	84	0.15	79
8	3454-02-204-0-18-103 Grants-in-Aid General	4.80	2.40	50	2.40	50
9	4515-00-101-1-03-132 Capital Expenses	7.00	3.50	50	3.50	50
10	4515-00-101-1-04-132 Capital Expenses	2.19	1.88	86	1.25	57
11	4575-60-800-0-02-187 HKRDP-Schedule Caste Sub Plan	64.00	32.00	50	32.00	50
12	4575-60-800-0-02-188 Tribal Sub Plan	36.00	18.00	50	18.00	50
<b>Total</b>		<b>276.22</b>	<b>142.19</b>		<b>138.85</b>	

**Appendix 2.16**  
**Excess payment of Family Pension**  
(Reference: Paragraph 2.10; Page 98)

(Amount in ₹)

Sl. No.	Treasury	No. of cases	Amount	Period
1	Bagalkote	7	4,95,158	04/2012 to 05/2015
2	Ballari	4	3,30,068	05-2014 to 12/2015
3	Belagavi	11	2,10,278	04/2014 to 02/2015
4	Bengaluru (Rural)	6	7,80,056	10/2010 to 05/2015
5	Bidar	9	8,01,865	09/2013 to 09/2015
6	Chamarajanagar	5	1,92,578	06/2014 to 09/2015
7	Chikkaballapur	3	3,89,071	01/2010 to 03/2015
8	Chikkamagalur	3	4,57,285	09/2012 to 11/2015
9	Chitradurga	9	19,23,301	02/2005 to 04/2015
10	Davanagere	5	13,06,745	03/2005 to 04/2015
11	Dharwad	1	88,000	11/2014 to 11/2015
12	Gadag	2	95,490	06/2014 to 05/2015
13	Hassan	5	6,51,764	11/2012 to 11/2015
14	Haveri	5	3,14,018	05/2014 to 06/2015
15	Hubballi	3	3,83,401	02/2007 to 08/2015
16	Kalaburagi	8	9,45,430	09/2012 to 03/2015
17	Karwar	10	6,92,912	10/2012 to 08/2015
18	Kolar	5	6,44,268	05/2012 to 12/2015
19	Koppal	5	3,51,760	03/2012 to 05/2015
20	Madikeri	3	1,23,516	08/2014 to 11/2015
21	Mandya	2	55,394	08/2014 to 04/2015
22	Mangaluru	6	4,67,815	06/2015 to 09/2015
23	Mysuru	3	56,415	09/2015 to 12/2015
24	Pension Payment Treasury, Bengaluru	6	9,91,867	07/2011 to 06/2015
25	Raichur	8	3,78,778	04/2014 to 06/2015
26	Ramanagara	3	5,52,975	01/2012 to 10/2015
27	Shivamogga	10	12,83,739	11/2006 to 03/2015
28	Tumakuru	10	21,37,004	01/2005 to 06/2015
29	Udupi	7	4,13,332	09/2012 to 10/2015
30	Vijayapura	5	4,27,376	10/2013 to 06/2015
31	Yadgir	3	1,45,631	12/2014 to 12/2015
<b>Total</b>		<b>172</b>	<b>1,80,87,290</b>	

**Appendix 2.17**  
**Repeated Excess Payment of Family Pension**  
(Reference: Paragraph 2.10; Page 98)

(Amount in ₹)

Sl. No.	Treasury	CEP during 2014-15		Overall excess payment (including cases which appeared in earlier Audit Reports)		
		No. of cases	Amount	Amount	Total amount	Period
1	Bagalkote	4	1,52,836	2,95,424	4,48,260	09/2011 to 10/2014
2	Belagavi	6	3,21,156	7,87,605	11,08,761	07/2007 to 02/2015
3	Chamarajanagar	3	1,70,913	1,08,992	2,79,905	02/2013 to 08/2015
4	Chikkaballapur	3	1,21,069	27,390	1,48,459	04/2013 to 04/2015
5	Chitradurga	4	5,65,346	4,29,780	9,95,126	07/2011 to 04/2015
6	Davanagere	7	3,20,650	3,86,116	7,06,766	10/2010 to 06/2015
7	Hassan	4	1,50,812	1,94,174	3,44,986	04/2013 to 11/2015
8	Haveri	1	19,026	40,750	59,776	11/2011 to 06/2015
9	Karwar	8	3,17,244	2,49,487	5,66,731	04/2012 to 08/2015
10	Kolar	4	2,28,716	5,58,098	7,86,814	02/2014 to 03/2015
11	Koppal	1	2,84,983	0	2,84,983	01/2012 to 06/2015
12	Madikeri	1	68,059	1,22,145	1,90,204	12/2012 to 11/2015
13	Mandya	7	24,157	1,66,170	1,90,327	08/2011 to 06/2014
14	Mysuru	5	4,06,485	5,11,326	9,17,811	12/2007 to 12/2015
15	Pension Payment Treasury, Bengaluru	24	24,26,345	35,14,505	59,40,850	09/2005 to 06/2015
16	Raichur	3	2,25,745	1,00,444	3,26,189	10/2011 to 06/2015
17	Tumakuru	2	4,46,701	5,39,024	9,85,725	02/2007 to 09/2015
18	Udupi	5	4,79,650	12,720	4,92,370	08/2013 to 10/2015
19	Vijayapura	4	7,96,273	10,62,768	18,59,041	08/2008 to 06/2015
20	Yadgir	2	36,137	36,255	72,392	12/2012 to 01/2016
<b>Total</b>		<b>98</b>	<b>75,62,303</b>	<b>91,43,173</b>	<b>1,67,05,476</b>	

**Appendix 2.18**  
**Avoidable loss of interest**  
(Reference: Paragraph 2.10; Page 98)

(Amount in ₹)

Sl. No.	Treasury	Excess payment amount	Continued Excess payment amount	Total	Pointed out during	No. of months up to March 2016	Interest @ 4%
1	Bagalkote	4,95,158	4,48,260	9,43,418	20-08-2015	7	22,013
2	Ballari	3,30,068	0	3,30,068	10-03-2016	0	0
3	Belagavi	2,10,278	11,08,761	13,19,039	06-08-2015	7	30,778
4	Bengaluru (Rural)	7,80,056	0	7,80,056	28-09-2015	6	15,601
5	Bidar	8,01,865	0	8,01,865	04-12-2015	3	8,019
6	Chamarajanagar	1,92,578	2,79,905	4,72,483	20-01-2016	2	3,150
7	Chikkaballapur	3,89,071	1,48,459	5,37,530	08-07-2015	8	14,334
8	Chikkamagalur	4,57,285	0	4,57,285	09-03-2016	0	0
9	Chitradurga	19,23,301	9,95,126	29,18,427	16-07-2015	8	77,825
10	Davanagere	13,06,745	7,06,766	20,13,511	01-09-2015	6	40,270
11	Dharwad	88,000	0	88,000	29-01-2016	2	587
12	Gadag	95,490	0	95,490	20-08-2015	7	2,228
13	Hassan	6,51,764	3,44,986	9,96,750	10-03-2016	0	0
14	Haveri	3,14,018	59,776	3,73,794	06-10-2015	5	6,230
15	Hubballi	3,83,401	0	3,83,401	22-12-2015	3	3,834
16	Kalaburagi	9,45,430	0	9,45,430	06-10-2015	5	15,757
17	Karwar	6,92,912	5,66,731	12,59,643	18-01-2016	2	8,398
18	Kolar	6,44,268	7,86,814	14,31,082	24-06-2015	9	42,932
19	Koppal	3,51,760	2,84,983	6,36,743	21-09-2015	6	12,735
20	Madikeri	1,23,516	1,90,204	3,13,720	24-02-2016	1	1,046
21	Mandya	55,394	1,90,327	2,45,721	30-07-2015	8	6,553
22	Mangaluru	4,67,815	0	4,67,815	21-01-2016	2	3,119
23	Mysuru	56,415	9,17,811	974,226	24-02-2016	1	3247
24	Pension Payment Treasury, Bengaluru	9,91,867	59,40,850	69,32,717	04-12-2015	3	69,327
25	Raichur	3,78,778	326,189	7,04,967	23-11-2015	4	9,400
26	Ramanagara	5,52,975	0	5,52,975	22-12-2015	3	5,530
27	Shivamogga	12,83,739	0	12,83,739	09-07-2015	8	34,233
28	Tumakuru	21,37,004	9,85,725	31,22,729	16-12-2015	3	31,227
29	Udupi	4,13,332	4,92,370	9,05,702	17-12-2015	3	9,057
30	Vijayapura	4,27,376	18,59,041	22,86,417	26-10-2015	5	38,107
31	Yadgir	1,45,631	72,392	2,18,023	18-03-2016	0	0
	<b>Total</b>	<b>1,80,87,290</b>	<b>1,67,05,476</b>	<b>3,47,92,766</b>			<b>5,15,537</b>

**Appendix 3.1**  
**Major Head and department-wise details of outstanding UCs separately for each year**  
(Reference: Paragraph 3.1; Page 103)

(₹ in crore)

Sl No	Head of Account	Nomenclature	Year in which GIA released	Number of UCs Outstanding	Amount
1	2204	Sports and Youth Services	1989-90	5	0.01
			1998-99	2	0.95
				<b>7</b>	<b>0.96</b>
2	2210	Medical and Public Health	2013-14	19	72.32
			2014-15	42	273.25
				<b>61</b>	<b>345.57</b>
3	2217	Urban Development	2014-15	2	78.26
				<b>2</b>	<b>78.26</b>
4	2220	Information and Publicity	2007-08	3	0.30
			2008-09	1	0.05
			2010-11	6	1.98
			2011-12	5	2.18
			2012-13	5	2.58
			2013-14	6	3.35
	<b>26</b>	<b>10.44</b>			
5	2225	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	2012-13	5	23.50
				<b>5</b>	<b>23.50</b>
6	2245	Relief on account of Natural Calamities	2001-02	3	1.41
				<b>3</b>	<b>1.41</b>
7	2851	Village and Small Industries	2006-07	1	0.19
				<b>1</b>	<b>0.19</b>
8	3451	Secretariat-Economic Services	2012-13	1	5.00
			2013-14	3	6.25
				<b>4</b>	<b>11.25</b>
9	3475	Other General Economic Services	1997-98	1	9.79
			1998-99	2	3.71
			2001-02	5	1.20
			2002-03	7	1.63
				<b>15</b>	<b>16.33</b>
<b>Total</b>				<b>124</b>	<b>487.91</b>

Source: Office of the AG (A&amp;E)

### Appendix 3.2

#### Non-receipt of information pertaining to institution substantially financed by the Government (Reference: Paragraph 3.2; Page 104)

SI No	Department	No.of Institutions	Years for which information not received
1	Education	383	1994-95 to 2015-16
2	Medical Education	13	2011-12 to 2015-16
3	Commerce and Industries	11	2000-01 to 2015-16
4	Health and Family Welfare	1	2015-16
5	Water Resources	4	2014-15 to 2015-16
6	Information, Tourism and Youth Services	3	1999-00 to 2015-16
7	Social Welfare	4	2003-04 to 2015-16
8	Labour	1	2014-15 to 2015-16
9	Minority Welfare	2	2013-14 to 2015-16
10	Animal Husbandry and Veterinary Services and Fisheries	3	2003-04 to 2015-16
11	Department of Parliamentary Affairs and Legislation	1	2014-15 to 2015-16
12	Endowments	3	2012-13 to 2015-16
13	ITBT, Science and Technology	5	2012-13 to 2015-16
14	Co-operation	1	1994-95 to 2015-16

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

### Appendix 3.3

#### Status of submission of accounts of Autonomous Bodies and placement of Audit Reports before the State Legislature

(Reference: Paragraph 3.3; Page 104)

Sl No	Name of the Autonomous Body	Section under which audited	Period of Entrustment	Year upto which accounts rendered	Year upto which audit report issued	Placement of audit report before the Legislature
1	Karnataka State Khadi and Village Industries Board, Bengaluru	19(3)	2012-13 To 2016-17	2014-15	2014-15	2012-13 Dt.27.03.2015
2	Karnataka Industrial Area Development Board, Bengaluru	19(3)	2014-15 to 2018-19	2014-15	2014-15	2013-14 Dt.23.07.2015
3	Karnataka Slum Development Board, Bengaluru	19(3)	2012-13 to 2016-17	2014-15	2014-15	2013-14 Dt. 18.11.2015
4	Bengaluru Water Supply and Sewerage Board, Bengaluru	19(3)	2012-13 to 2016-17	2014-15	2013-14	2013-14 Dt. 12/14.07.2016
5	Karnataka Housing Board, Bengaluru	19(3)	2011-12 to 2015-16	2015-16	2014-15	2013-14 Dt.02/03.03.2016
6	Karnataka State Legal Services Authority, Bengaluru and 30 District Legal Services Authorities	19(2)	As per Act	2014-15	2014-15	2013-14 Dt.12/14.07.2016
7	Karnataka Bio-Diversity Board, Bengaluru	20(1)	2014-15 To 2018-19	2014-15	2014-15	2012-13 Dt. 09.12.2014
8	Karnataka Urban Water Supply and Drainage Board, Bengaluru	19(3)	2015-16 To 2019-20	2015-16	2014-15	2013-14 Dt. 26.11.2015
9	Bangalore Development Authority, Bengaluru	19(3)	2015-16 To 2019-20	2013-14	2012-13	2012-13 Dt. 29.06.2015
10	Karnataka State Human Rights Commission, Bengaluru	19(2)	As per Act	2015-16	2014-15	2014-15 Dt.12/14.07.2016
11	Karnataka Building and other Construction Workers Welfare Board, Bengaluru	19(2)	As per act	2013-14	2013-14	Not placed

Source: Offices of Pr.AG(G&SSA) and 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 105)

(₹ in crore)

Sl No	Undertaking	Accounts Finalized up to	Investment as per the Last Accounts finalized	Remarks
1	Chamarajendra Technical Institute, Mysure	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, Mysure	1980-81	-	Proforma Accounts due from 1981-82 to 1995-96
4	Bangalore Dairy, Bengaluru	1973-74	-	Proforma Accounts for the period from 1.4.75 to 30.11.75 were furnished. The undertaking was transferred to Karnataka Dairy Development Corporation with effect from 1 December 1975.
5	Government Milk Supply Scheme, Hubballi-Dharwad	1980-81	-	Proforma Accounts due from 1981-82 to 1984-85(31.01.1985) Transferred to Karnataka Dairy Development Corporation(KDDC)
6	Government Milk Supply Scheme, Mysuru	1968-69	-	Proforma Accounts due from 1969-70 to 30.11.1975. Transferred to Karnataka Dairy Development Corporation w.e.f. 01.12.1975
7	Government Milk Supply Scheme, Belagavi	1976-77	-	Proforma Accounts due from 1977-78 to 1984-85. Transferred to Karnataka Dairy Development Corporation w.e.f. 31.01.1985
8	Government Milk Supply Scheme, Kalaburagi	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	1982-83	-	Proforma Accounts due from 1983-84 to 1984-85 (Up to 14.02.1985). Transferred to KDDC
10	Government Milk Supply Scheme, Mangaluru	1982-83	-	Proforma Accounts due from 1983-84 to 1984-85 (Up to 14.02.1985). Transferred to KDDC
11	Government Milk Supply Scheme, Kudige	1972-73	-	Proforma Accounts due from 1973-74 to 1974-75 (Up to 30.11.1975). Transferred to KDDC
12	Vaccine Institute, Belagavi	1992-93	-	Proforma accounts due from 1993-94
13	Government Silk Filature, Kollegal	2014-15	1.92	-
14	Government Silk Filature, Mambally	2014-15	2.59	-
15	Government Silk Twisting and Weaving Factory, Mudigundam	2013-14	1.83	Proforma accounts due for 2014-15
16	Government Silk Filature, Chamarajanagar	2014-15	1.89	-
17	Government Silk Filature,	2014-15	1.74	-

Sl No	Undertaking	Accounts Finalized up to	Investment as per the Last Accounts finalized	Remarks
	Santhemarahalli			
18	Government Silk Filature, Madikeri	2008-09	0.07	Proforma accounts due from 2009-10
19	Karnataka Government Insurance Department, Bengaluru	-	No Capital Account	

Source: Finance Accounts

**Appendix 3.5**  
**Department-wise/duration-wise breakup of the cases of theft and mis-appropriation**  
(Reference: Paragraph 3.5; Page 105)

(₹ in lakh)

Department	<5 years		<10 Years		<15 Years		<20 Years		<25 Years		>25 Years		Total	
	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amount
AH & VS	0	0	0	0	0	0	0	0	1	1.10	0	0	1	1.10
Education	0	0	0	0	0	0	2	0.97	0	0	2	0.40	4	1.37
Forest, Environment and Ecology	1	6.25	0	0	0	0	0	0	0	0	0	0	1	6.25
Health and Family Welfare	0	0	0	0	0	0	0	0	0	0	10	1.60	10	1.60
Home	1	79.04	0	0	0	0	0	0	0	0	0	0	1	79.04
Labour	0	0	0	0	0	0	1	3.10	0	0	1	0.89	2	3.99
Law and Parliamentary Affairs	0	0	4	2.41	2	1.07	0	0	0	0	0	0	6	3.48
Public Works	2	1,180.18	0	0	0	0	0	0	0	0	0	0	2	1,180.18
Social Welfare	0	0	1	9.48	0	0	0	0	0	0	1	2.69	2	12.17
Water Resources	1	5.02	0	0	0	0	0	0	0	0	0	0	1	5.02
DPAR	1	2.76	0	0	0	0	0	0	0	0	0	0	1	2.76
Revenue	1	87.44	0	0	0	0	0	0	0	0	0	0	1	87.44
<b>Total</b>	<b>7</b>	<b>1,360.69</b>	<b>5</b>	<b>11.89</b>	<b>2</b>	<b>1.07</b>	<b>3</b>	<b>4.07</b>	<b>1</b>	<b>1.10</b>	<b>14</b>	<b>5.58</b>	<b>32</b>	<b>1,384.40</b>

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

**Appendix 3.6**  
**Department-wise category-wise details of theft and misappropriation cases**  
(Reference: Paragraph: 3.5; Page 105)

(₹ in lakh)

Department	Theft		Misappropriation/Loss of Government Money		Total	
	No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount
AH & VS	0	0	1	1.10	1	1.10
Education	1	0.90	3	0.47	4	1.37
Forest, Environment and Ecology	0	0	1	6.25	1	6.25
Health and Family Welfare	2	0.02	8	1.58	10	1.60
Home	0	0	1	79.04	1	79.04
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	0	0	2	1,180.18	2	1,180.18
Social Welfare	0	0	2	12.17	2	12.17
Water Resources	0	0	1	5.02	1	5.02
DPAR	0	0	1	2.76	1	2.76
Revenue	0	0	1	87.44	1	87.44
<b>Total</b>	<b>9</b>	<b>5.46</b>	<b>23</b>	<b>1,378.94</b>	<b>32</b>	<b>1,384.40</b>

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

**Appendix 3.7**  
**Department-wise details of non-submission of Stores and Stock Accounts**  
(Reference: Paragraph: 3.6; Page 106)

Sl No	Department	Officer responsible for furnishing accounts	Period for which accounts are due
1	Agriculture	Director of Agriculture	2007-08 to 2009-10, 2011-12,2012-13 and 2015-16
2	Printing and Stationery	Director of Printing and Stationery	2015-16
3	AH&VS	Commissioner of AH&VS	2015-16
4	Health and Family Welfare	Director, H&FW Services	2008-09 to 2015-16
5		Karntaka State Drugs Logistics and Warehousing Society(Govt. Medical Stores)	2009-10 to 2012-13, 2014-15 to 2015-16
6		Indian System of Medicine and Homeopathy	2011-12 to 2015-16
7		Director of Medical Education	2008-09 to 2015-16
8	Forest	DCF Urban, Bengaluru	2013-14 to 2015-16
9		DCF Rural, Bengaluru	2013-14 to 2015-16
10		DCF(T) Kolar	2013-14 to 2015-16
11		DCF, Banneragatta, NP, Begaluru	2013-14 to 2015-16
12		DCF(T), Chikkaballapur	2013-14 to 2015-16
13		DCF(T), Davanagere	2014-15 to 2015-16
14		DCF(T) Kollegal	2013-14 to 2015-16
15		CF, Wild life dvn, Kollegal	2013-14 to 2015-16
16		CF, Wild Life Dvn, Chikmagaluru	2013-14 to 2015-16
17		CF Bhadra, Wildlife Dvn, Chikmagaluru	2014-15 to 2015-16
18		DCF(T) Koppa	2013-14 to 2015-16
19		DCF(T) Hassan	2013-14 to 2015-16
20		DCF(T) Tumakuru	2013-14 to 2015-16
21		DCF(T), Madikeri	2013-14 to 2015-16
22		CF, Wildlife Dvn, Madikeri	2013-14 to 2015-16
23		DCF(T), Virajpet	2013-14 to 2015-16
24		CF, Wildlife Dvn, Mysuru	2015-16
25		DCF(T), Mandya	2015-16
26		DCF(T), Hunsuru	2015-16
27		CF, kuduremukh Wildlife Dvn, Karkala	2013-14 to 2015-16
28		DCF(T) Shivamogga	2014-15 to 2015-16
29		DCF(T), Bhadravathi	2013-14 to 2015-16
30		DCF(T), Sagar	2013-14 to 2015-16
31		DCF Wildlife Dvn, Shivamogga	2014-15 to 2015-16
32		DCF FMS Bengaluru	2013-14 to 2015-16
33		DCF FMS Hassan	2013-14 to 2015-16
34		DCF FMS Mysuru	2013-14 to 2015-16
35		DCF FMS Shivamogga	2013-14 to 2015-16
36		CF Working Plan, Bengaluru	2013-14 to 2015-16
37		CF WP&FS Chikmagaluru	2013-14 to 2015-16
38		CF WP&FS Mysuru	2013-14 to 2015-16
39		CF WP&FS Shivamoga	2013-14 to 2015-16
40		DCF, FTATI Bengaluru	2013-14 to 2015-16
41		CF, Project Tiger, Mysuru	2013-14 to 2015-16
42		CF, Project Tiger Bandipur	2013-14 to 2015-16
43		DCF, Wildlife dvn, Hunsur	2013-14 to 2015-16
44		CF, Research, Ballari	2013-14 to 2015-16
45	CF, Sirsi	2013-14 to 2015-16	

Sl No	Department	Officer responsible for furnishing accounts	Period for which accounts are due
46		CF, WP&FS, Belgavi	2013-14 to 2015-16
47		CF, WP&FS, Dharwad	2013-14 to 2015-16
48		DCF(T) Haliyal	2013-14 to 2015-16
49		DCF(T), Yellapur	2013-14 to 2015-16
50		DCF(T), Sirsi	2013-14 to 2015-16
51		CF, Ballari	2013-14 to 2015-16
52		CF, WP & FS Ballari	2013-14 to 2015-16
53		DCF(T), Ballari	2013-14 to 2015-16
54		DCF(T), Davanagere	2013-14 to 2015-16
55		DCF(T), Koppal	2013-14 to 2015-16
56		DCF, FMS Ballari	2013-14 to 2015-16
57		ACF, FGTC, Bidar	2013-14 to 2015-16
58		CF, Kalaburagi	2013-14 to 2015-16
59		DCF(T), Bidar	2013-14 to 2015-16
60		DCF(T), Kalaburagi	2013-14 to 2015-16
61		DCF(T), Raichuru	2013-14 to 2015-16
62		DCF, FMS, Kalaburagi	2013-14 to 2015-16
63		ACF, FGTC, Tattihalla	2013-14 to 2015-16
64		CF, Research, Dharwad	2013-14 to 2015-16
65		DCF(T), Dharwad	2013-14 to 2015-16
66		DCF(T), Gadag	2013-14 to 2015-16
67		DCF(T), Haveri	2013-14 to 2015-16
68		CF, Belagavi	2013-14 to 2015-16
69		DCF(T), Bagalkot	2013-14 to 2015-16
70		DCF(T), Vijayapura	2013-14 to 2015-16
71		DCF(T) Gokak	2013-14 to 2015-16
72		DCF FMS Belagavi	2013-14 to 2015-16
73		CCF Training Gungaragatti	2013-14 to 2015-16
74		DCF(T), Honnavar	2013-14 to 2015-16
75		DCF(T), Karawara	2013-14 to 2015-16
76		DCF (T), Gungaragatti	2013-14 to 2015-16
77		DCF(T), Ramanagara	2013-14 to 2015-16
78		DCF(T), Chitradurga	2013-14 to 2015-16
79		DCF SF(Research) Bengaluru	2013-14 to 2015-16
<b>Half Yearly Accounts</b>			
1	Public Works, Port & Inland Water Transport Department	EE, PWP&IWTD, Bagalkot	March 2015 to March 2016
2		EE, PWP&IWTD, Belagavi	March 2014 to March 2015, March 2016
3		EE, PWP&IWTD, Ballari	March 2015 to March 2016
4		EE, PWP&IWTD, Bidar	March 2015 to March 2016
5		EE, PWP&IWTD, Vijayapura	March 2015 to March 2016
6		EE, PWP&IWTD, Chamarajanagar	March 2015 to March 2016
7		EE, PWP&IWTD, Chikkaballapur	March 2015 to March 2016
8		EE, PWP&IWTD, Chikkodi	March 2015 to March 2016
9		EE, PWP&IWTD, Chitradurga	March 2014 to March 2016
10		EE, PWP&IWTD, Davanagere	March 2014 to March 2016
11		EE, PWP&IWTD, Dharwad	March 2015 to March 2016
12		EE, PWP&IWTD, Gadag	March 2015 to March 2016
13		EE, PWP&IWTD, Hassan	March 2014 to March 2016
14		EE, PWP&IWTD, Haveri	March 2015 to March 2016
15		EE, PWP&IWTD, Hoovinahadagali	March 2015 to March 2016
16		EE, PWP&IWTD, Hunsur	March 2014 to March 2016
17		EE, PWP&IWTD, Kalaburagi	March 2014 to March 2016
18		EE, PWP&IWTD, Karwar	September 2015, March 2016
19		EE, PWP&IWTD, Kolar	March 2015 to March 2016
20		EE, PWP&IWTD, Koppal	March 2015, March 2016
21		EE, PWP&IWTD, Madikeri	September 2014 to March 2016

Sl No	Department	Officer responsible for furnishing accounts	Period for which accounts are due
22		EE, PWP&IWTD, Mandya	March 2014 to March 2016
23		EE, PWP&IWTD, Mangaluru	March 2014 to March 2016
24		EE, PWP&IWTD, Mysuru	March 2014 to March 2016
25		EE, PWP&IWTD, Raichuru	March 2015 to March 2016
26		EE, PWP&IWTD, Ramanagara	March 2015 to March 2016
27		EE, PWP&IWTD, Sirsi	March 2014 to March 2016
28		EE, PWP&IWTD, Shivamogga	March 2015 to March 2016
29		EE, PWP&IWTD, Udupi	March 2014, March 2016
30		EE, PWP&IWTD, Yadgiri	March 2015 to March 2016
31		EE, PWP&IWTD, QA, Hassan	March 2015 to March 2016
32		EE, PWP&IWTD Bengaluru	March 2015 to March 2016
33		EE, PWP&IWTD, SplDvn, R&B, Bengaluru	March 2015-March 2016
34		EE, PWP&IWTD, Electrical Dvn, Bengaluru	Mach 2015 to March 2016
35		EE, PWP&IWTD, ESI Building Dvn, Bengaluru	March 2015 to March 2016
36	Minor Irrigation	EE, MI Dvn, Belgavi	March 2014 to March 2016
37		EE, MI Dvn, Bidar	March 2014 to March 2016
38		EE, MI Dvn, Bengaluru	March 2014 to March 2016
39		EE, MI Dvn, Dharwad	March 2014 to March 2016
40		EE, MI Dvn, Koppal	March 2015 to March 2016
41		EE, MI Dvn, Kustagi	March 2014 to March 2016
42		EE, MI Dvn, QC Dvn, Dharwad	March 2014 to March 2016
43		EE, MI Dvn, Sirsi	March 2014 to March 2016
44		EE, MI Dvn, Ballari	March 2014 to March 2016
45		EE, MI Dvn, Mangaluru	March 2014 to March 2016
46		EE, MI Dvn, Mysuru	March 2015 to March 2016
47		EE, MI Dvn, Shivamogga	March 2015 to March 2016
48		EE, MI Dvn, Vijayapura	March 2015 to March 2016
49	Water Resources	EE, W&M Hunsagi	March 2014 to March 2016
50		EE, CMO, W&M, Bhimarayanagudi	March 2014 to March 2016
51		EE, I&I, No.3, Kalaburagi	March 2014 to March 2016
52		EE, No.2, Gauging Dvn, Bagalkot	March 2014 to March 2016
53		EE, No.1 Gauging Dvn, Hassan	March 2014 to March 2016
54	National Highways Department	EE, NH Dvn, Dharwad	March 2014 to March 2016
55		EE, NH Dvn, Hubli	March 2014 to March 2016
56		EE, NH Dvn, Karwar	March 2014 to March 2016
57		EE, NH Dvn, Mangaluru	March 2015 to March 2016
58		EE, NH Dvn, Vijayapura	March 2014 to March 2016
59		EE, NH Dvn, Bengaluru	March 2015 to March 2016
60		EE, NH Dvn, Chitradurga	March 2015 to March 2016
61		EE, NH SplDvn, Bengaluru	September 2014 to March 2016

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

**Appendix 3.8**  
**Balances remaining under in-operative PD Accounts**  
(Reference: Paragraph: 3.8.2; Page 108)

(Amount in rupees)

Sl No	Administrator/Nomenclature	Balance as per the books of AG(A&E)	Remarks
<b>Credit Balance</b>			
1	Religious Endowment Deposits	1,29,11,689.10	
2	PD Account of PWD Officer	10,01,430.00	
3	Special Deputy Commissioner, DRDS, Mandya	4,49,156.07	
4	PD Account of Industries and Commerce	40,66,006.37	
5	PD Account of Deputy Commissioner, Dharwad	5,95,047.31	
6	Ramkumar Jalal Memorial Fund	195.00	
7	Ration Shop Depot	49,936.00	
8	Bagalkot Town Development Authority	1,26,08,444.93	
9	Special Land Acquisition Officer, SCR Project Karnataka	2,76,96,190.00	
10	PD Account of District Prison(Jail), Shivamogga	34,507.00	
11	PD Account of SLAO Bangalore Hassan Project	1,04,718.00	
12	PD Account of Director, Fiscal Policy Institute, Bengaluru	5,057.00	
	<b>Total</b>	<b>5,95,22,376.78</b>	
<b>Debit Balance</b>			
1	Harijan Development Welfare Fund	5,18,350.71	
2	Principal, Maharaja College of Education	570.00	
3	PD Account of Secretary, Karnataka Consumer Protection Board	1,91,908.00	
4	Village Land Area under Attachment	2,51,457.05	In-operative since 1994-95
5	CM's Drought Relief Fund	82,45,390.20	Prior to 2000
6	PD Account of Asha Kiran	26,350.00	In-operative since 1994-95
7	Deposits of Private Estates under Commercial Management	75.00	Prior to 2000
8	PD Account of Gram Panchayat Deposits	34,00,890.55	In-operative since 1994-95
9	Joint Labour Commissioner, Mysuru	26,059.44	Prior to 2009
10	Consumer Forum	1,24,360.00	
	<b>Total</b>	<b>1,27,85,410.95</b>	

Source: Office of the AG (A&amp;E)