

# A p p e n d i c e s

## 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.	<sup>1</sup> 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>21.9 %</b> )			20.9 <i>per cent</i>		
5	a.	<sup>3</sup> Literacy (2001 Census) (All India Average = <b>64.8 %</b> )		66.60 <i>per cent</i>		
	b.	<sup>3</sup> Literacy (2011 Census) (All India Average = <b>73 %</b> )		75.40 <i>per cent</i>		
6	<sup>4</sup> Infant Mortality (per 1,000 live births) (All India Average = <b>37 per 1,000 live births</b> )			28 per 1,000 live births		
7	<sup>5</sup> Life Expectancy at birth (All India Average = <b>68.3 years</b> )			69 years		
8	<sup>6</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	<sup>7</sup> Gross State Domestic Product (GSDP) 2016-17 at current price (in crore)			11,17,334		
10	Per capita GSDP CAGR (2007-08 to 2016-17)		Karnataka	17.22		
			General Category States <sup>2</sup>	13.20		
11	GSDP CAGR (2007-08 to 2016-17)		Karnataka	19.38		
			<sup>5</sup> General Category States	15.20		
12	<sup>8</sup> Population Growth (2007-16)		Karnataka	9.50		
			<sup>6</sup> General Category States	12.30		
B	Financial Data					
Particulars			Figures in <i>per cent</i>			
CAGR			2007-08 to 2015-16		2015-16 to 2016-17	
			General Category States	Karnataka	General Category States	Karnataka
a.	of Revenue Receipts.		14.58	14.17	11.52	12.12
b.	of Own Tax Revenue.		14.80	14.27	13.50	9.80
c.	of Non-Tax Revenue.		9.45	6.01	12.10	8.20
d.	of Total Expenditure.		15.84	14.52	15.31	17.06
e.	of Capital Expenditure.		14.53	10.80	17.91	40.78
f.	of Revenue Expenditure on Education.		16.86	13.47	9.86	7.26
g.	of Revenue Expenditure on Health.		18.43	16.49	14.92	22.53
h.	of Salary and Wages.		14.89	12.37	13.06	4.50
i.	of Pension.		17.17	16.83	10.63	0.39

Source: Financial data is based on Finance Accounts

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

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

- (i) Surfaced roads per 100 sq. km is **39.09 km.**
- (ii) Unsurfaced roads per 100 sq. km is **0.56 km.**
- (iii) Percentage of villages electrified is **99.97.**
- (iv) Grossed cropped area is **122.47 hectares.**
- (v) Number of Primary schools (as of 2016-17) is **62,194.**
- (vi) Number of Primary health centers is **2,353.**
- (vii) Beds per lakh population is **79.**

1. *Census Info India 2011 Final population Totals.*
2. *Economic Survey (GOI) 2016-17 (August 2017), Vol. II, Page A 154.*
3. *Economic Survey (GOI) 2016-17 (August 2017), Vol. II, Page A 149.*
4. *Economic Survey (GOI) 2016-17 (August 2017), Vol. II Page A 156.*
5. *Economic Survey (GOI) 2016-17 (August 2017), Vol. II Page A 146.*
6. [http://planningcommission.nic.in/data/datatable/data\\_2312/DatabookDec2014%20106.pdf](http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf).
7. *GSDP estimate figures are as communicated by Ministry of Finance, Government of India letter dated 29 March 2016.*
8. *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 is calculated on the basis of figures provided by 16 General Category States such as Andhra Pradesh including Telangana, Bihar, Chhattisgarh, Gujarat, Haryana, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Punjab, Rajasthan, Tamilnadu, Uttar Pradesh and West Bengal.

## Appendix 1.2

### Structure of Government Accounts

(Reference: Paragraph 1.1; Page 1)

<b>The Accounts of the State Government are kept in three parts viz., Consolidated Fund, Contingency Fund and Public Account.</b>	
<b>Part I: Consolidated Fund:</b> 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.	
<b>Part II: Contingency Fund:</b> Contingency Fund of the State established under Article 267 (2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Fund is recouped by debiting the expenditure to the concerned functional major head in the Consolidated Fund of the State.	
<b>Part III: Public Account:</b> 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.	
<b>Layout of Finance Accounts</b>	
Finance Accounts is prepared in two volumes with Volume-I presenting the summarised 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.	
<b>Statement number</b>	<b>Layout</b>
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					
2015-16		2016-17	2015-16		Non-Plan	Plan	Total	2016-17
Part A: Abstract of Receipts and Disbursement for the year 2016-17								
Section-A: Revenue								
1,18,817.31	I. Revenue receipts	1,33,213.79	1,17,028.58	I. Revenue expenditure††	83,958.99	47,961.76		1,31,920.75#
75,550.18	Tax revenue††	82,956.13*	30,799.28	General Services	31,152.93	111.63	31,264.56	
5,355.04	Non-tax revenue††	5,794.53		Social Services				
23,983.34	State's share of Union Taxes & Duties	28,759.94	18,724.40	Education, Sports, Art and Culture	13,356.33	6,727.72	20,084.05	
5,547.34	Non Plan grants	7,045.21	5,009.74	Health and Family Welfare	2,653.38	3,485.84	6,139.22	
8,105.31	Grants for State Plan Schemes	8,101.62	7,374.03	Water Supply, Sanitation, Housing and Urban Development	596.78	9,892.10	10,488.88	
276.10	Grants for Central and Centrally Sponsored Schemes	556.36	86.91	Information and Broadcasting	73.60	60.45	134.05	
			5,562.27	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and minorities	1,347.58	5,432.82	6,780.40	
			579.64	Labour and Labour Welfare	115.05	380.96	496.01	
			8,792.77	Social Welfare and Nutrition	6,363.79	3,844.97	10,208.76	
			177.32	Others	146.81	71.06	217.87	
			46,307.08	Total Social Services	24,653.32	29,895.92	54,549.24	
				Economic Services				
			11,148.68	Agriculture and Allied Activities	4,222.13	7,754.33	11,976.46	
			5,222.36	Rural Development	1,967.38	3,579.36	5,546.74	
			558.33	Special Areas Programmes	-	456.57	456.57	
			1,257.97	Irrigation and Flood Control	1,265.17	323.74	1,588.91	
			9,169.88	Energy	9,208.70	28.31	9,237.01	
			1,218.77	Industry and Minerals	384.72	928.88	1,313.60	
			3,551.73	Transport	1,950.95	2,893.23	4,844.18	
			88.05	Science, Technology and Environment	-	78.83	78.83	
			1,630.40	General Economic Services	4,841.40	537.67	5,379.07	
			33,846.17	Total Economic Services	23,840.45	16,580.92	40,421.37	

Receipts			Disbursements					
2015-16		2016-17	2015-16		Non-Plan	Plan	Total	2016-17
			6,076.05	Grants-in-aid and Contribution	4,312.29	1,373.29	5,685.58	
			1,788.73	II Revenue surplus carried over to Sec.-B				1,293.04
1,18,817.31		1,33,213.79	1,18,817.31	Total				1,33,213.79
Section B – Capital and others								
23,900.90	II. Opening Cash Balance including Permanent Advances & Cash Balance Investments & Investments from earmarked funds	27,118.23						
352.30	III. Miscellaneous Capital receipts <sup>††</sup>	26.96	20,713.03	III. Capital Outlay <sup>††</sup>	466.08	27,684.35		28,150.43\$
			991.41	General Services	33.42	1,026.97	1,060.39	
				Social Services				
			717.96	Education, Sports, Art and Culture	9.52	1,098.94	1,108.46	
			819.71	Health and Family Welfare	-	743.66	743.66	
			1,639.75	Water Supply, Sanitation, Housing and Urban Development	204.85	2,353.04	2,557.89	
			4.57	Information and Broadcasting	-	18.51	18.51	
			2,014.36	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	(-)0.57	2,243.22	2,242.65	
			71.80	Social Welfare and Nutrition	-	130.15	130.15	
			45.76	Other Social Services	-	95.52	95.52	
			5,313.91	Total Social Services	213.80	6,683.04	6,896.84	
				Economic Services				
			182.73	Agriculture and Allied Activities	(-)4.39	505.81	501.42	
			6.63	Rural Development	3.15	46.10	49.25	
			900.00	Special Areas Programmes	-	889.83	889.83	
			6,955.14	Irrigation and Flood Control	195.22	8,439.68	8,634.90	
			49.38	Energy	0.09	861.29	861.38	
			589.93	Industry and Minerals	-	352.09	352.09	
			5,399.45	Transport	24.95	7,598.66	7,623.61	

Receipts			Disbursements					
2015-16		2016-17	2015-16		Non-Plan	Plan	Total	2016-17
			-	Science, Technology and Environment	-	0.19	0.19	
			324.45	General Economic Services	(-)0.16	1,280.69	1,280.53	
			<b>14,407.71</b>	<b>Total Economic Services</b>	<b>218.86</b>	<b>19,974.34</b>	<b>20,193.20</b>	
<b>59.68</b>	<b>IV. Recoveries of Loans and Advances<sup>††</sup></b>	<b>99.84</b>	<b>656.41</b>	<b>IV. Loans and Advances<sup>††</sup></b>				<b>1,934.38</b>
15.41	From Power Projects	9.73	28.19	For Power Projects	-	55.08	55.08	
7.37	From Government Servants	7.24	3.82	To Government Servants	3.31	0.35	3.66	
36.90	From Others	82.87	624.40	To Others	2.00	1,873.64	1,875.64	
<b>21,072.33</b>	<b>V. Public debt receipts</b>	<b>31,155.92</b>	<b>4,110.20</b>	<b>V. Repayment of Public Debt</b>				<b>7,420.24</b>
19,801.31	Internal debt other than Ways and Means Advances and Overdraft	29,237.99	3,160.67	Internal debt other than Ways and Means Advances & Overdraft	6,293.70	--	6,293.70	
---	Ways and Means Advances from Reserve Bank of India	---	---	Ways and Means Advances from Reserve Bank of India	--	--		
1,271.02	Loans and Advances from the Central Government	1,917.93	949.53	Repayment of Loans and Advances to Central Government	1,126.54	--	1,126.54	
---	<b>VI. Contingency Fund (Recoupment)</b>	---	---	<b>VI. Contingency Fund Disbursements</b>	---	---	---	---
<b>1,60,518.76</b>	<b>VII. Public Account Receipts</b>	<b>1,79,318.45</b>	<b>1,55,094.83</b>	<b>VII. Public Account Disbursements</b>				<b>1,67,153.81</b>
5,486.36	Small Savings and Provident Funds, etc.	5,805.48	3,400.68	Small Savings and Provident Funds, etc.			3,147.99	
4,590.52	Reserve Funds	7,545.43	2,509.46	Reserve Funds			1,532.70	
42,411.31	Deposits and Advances	47,614.16	42,127.79	Deposits and Advances			44,572.51	
1,08,001.52	Suspense and Miscellaneous	1,18,333.71	1,07,011.27	Suspense and Miscellaneous			1,17,842.56	
29.05	Remittances	19.67	45.63	Remittances			58.05	
<b>1,788.73</b>	<b>VIII. Revenue Surplus carried over from Sec.-A</b>	<b>1,293.04</b>	<b>27,118.23</b>	<b>VIII. Cash Balance at the end of 31-03-2017</b>				<b>34,353.58</b>
			0.01	Cash in Treasuries and Local Remittances			0.01	
			(-)74.90	Deposits with Reserve Bank			100.05	
			3.78	Departmental Cash Balances including Permanent Advances			3.83	

Receipts			Disbursements					
2015-16		2016-17	2015-16		Non-Plan	Plan	Total	2016-17
			16,917.13	Cash Balance Investment			23,977.48	
			10,272.21	Investment from Earmarked Funds			10,272.21	
<b>2,07,692.70</b>	<b>Total</b>	<b>2,39,012.44</b>	<b>2,07,692.70</b>	<b>Total</b>				<b>2,39,012.44</b>

# Includes expenditure on interest payment in respect of off-budget borrowings etc., under various service heads (₹ 808 crore borrowed through Special Purpose Vehicles – General Services (₹ 4 crore), Social Services (₹ 110 crore) and Economic Services (₹ 694 crore).

\$ Includes expenditure of ₹ 455.57 crore on account of off-budget borrowings.

\*Includes ₹ 132.70 crore received from Ministry of Road Transport and Highways towards National Permit fee.

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

Book Adjustments	Amount (₹ in crore)
<b>Tax Receipts</b>	<b>1,516.45</b>
<b>Non Tax Receipts</b>	<b>93.13</b>
<b>Misc. Capital Receipts</b>	<b>-</b>
<b>Loan Receipts</b>	<b>9.97</b>
<b>Revenue Expenditure</b>	<b>526.76*</b>
<b>Capital Expenditure</b>	<b>(-) 14.71</b>
<b>Loan Expenditure</b>	<b>21.23</b>

\*₹ 1,086.27 crore has been deducted from Revenue Expenditure, as this amount is adjusted as part of ZP, TP unspent balances recovery.



## Appendix 1.4

## Time series data on the State Government Finances

(Reference: Paragraphs 1.1.1, 1.3, 1.9.2 and 1.10.2; Pages 2,16,19,53,62)

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Part A: Receipts</b>					
<b>1. Revenue Receipts</b>	<b>78,176</b>	<b>89,542</b>	<b>1,04,142</b>	<b>1,18,817</b>	<b>1,33,214</b>
<b>(i) Tax Revenue<sup>††</sup></b>	<b>53,754(69)</b>	<b>62,603(70)</b>	<b>70,180(67)</b>	<b>75,550(64)</b>	<b>82,956(62)</b>
Taxes on Agricultural Income	22(-)	21(-)	20(-)	12(-)	1(-)
Taxes on Sales, Trade, etc.	28,414(53)	33,719(54)	38,286(55)	40,449(53)	46,105(56)
State Excise	11,070(21)	12,828(21)	13,801(20)	15,333(20)	16,484(20)
Taxes on Vehicles	3,830(7)	3,911(6)	4,541(7)	5,001(7)	5,594(7)
Stamps and Registration fees	5,225(10)	6,189(10)	7,026(10)	8,215(11)	7,806(9)
Land Revenue	205(-)	199(-)	186(-)	181(-)	209(-)
Taxes on Goods and Passengers	2,181(4)	2,626(4)	3,038(4)	3,125(4)	3,306(4)
Taxes and Duties on Electricity	929(2)	897(2)	1,041(1)	1,170(2)	1,451(2)
Other Taxes on Income and Expenditure	693(1)	793(1)	868(1)	840(1)	901(1)
Other Taxes and Duties on Commodities and Services	1,185(2)	1,420(2)	1,373(2)	1,224(2)	1,099(1)
<b>(ii) Non Tax Revenue<sup>††</sup></b>	<b>3,966(5)</b>	<b>4,032(5)</b>	<b>4,688(5)</b>	<b>5,355(4)</b>	<b>5,795(4)</b>
<b>(iii) State's share of Union taxes and duties</b>	<b>12,647(16)</b>	<b>13,808(15)</b>	<b>14,654(14)</b>	<b>23,983(20)</b>	<b>28,760(22)</b>
<b>(iv) Grants-in-aid from Government of India</b>	<b>7,809(10)</b>	<b>9,099(10)</b>	<b>14,620(14)</b>	<b>13,929(12)</b>	<b>15,703(12)</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>33</b>	<b>88</b>	<b>10</b>	<b>352</b>	<b>27</b>
<b>3. Recoveries of Loans and Advances<sup>††</sup></b>	<b>158</b>	<b>109</b>	<b>84</b>	<b>60</b>	<b>100</b>
<b>4. Total Revenue and Non-debt capital receipts (1+2+3)</b>	<b>78,367</b>	<b>89,739</b>	<b>1,04,236</b>	<b>1,19,229</b>	<b>1,33,341</b>
<b>5. Public Debt Receipts</b>	<b>13,465</b>	<b>17,287</b>	<b>21,874</b>	<b>21,072</b>	<b>31,156</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	12,116(90)	16,132(93)	20,509(94)	19,801(94)	29,238(94)
Net transactions under Ways and Means Advances and Overdrafts	---	---	---	---	-
Loans and Advances from Government of India	1,349(10)	1,155(7)	1,365(6)	1,271(6)	1,918(6)
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>91,832</b>	<b>1,07,027</b>	<b>1,26,110</b>	<b>1,40,301</b>	<b>1,64,497</b>
<b>7. Contingency Fund Receipts</b>	<b>1</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>-</b>
<b>8. Public Account Receipts</b>	<b>1,07,549</b>	<b>1,21,842</b>	<b>1,40,229</b>	<b>1,60,519</b>	<b>1,79,318</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>1,99,382</b>	<b>2,28,869</b>	<b>2,66,339</b>	<b>3,00,820</b>	<b>3,43,815</b>
<b>Part B: Expenditure/Disbursements</b>					
<b>10. Revenue Expenditure<sup>††</sup></b>	<b>76,293</b>	<b>89,189</b>	<b>1,03,614</b>	<b>1,17,028</b>	<b>1,31,921</b>
<b>Plan</b>	<b>21,212(28)</b>	<b>26,970(30)</b>	<b>33,831(33)</b>	<b>40,009(34)</b>	<b>47,962(36)</b>
<b>Non Plan</b>	<b>55,081(72)</b>	<b>62,219(70)</b>	<b>69,783(67)</b>	<b>77,019(66)</b>	<b>83,959(64)</b>
General Services (including interest payments)	20,181(27)	24,954(28)	28,265(27)	30,799(26)	31,265(24)
Social Services	30,420(40)	32,622(36)	39,366(38)	46,307(40)	54,549(41)
Economic Services	21,674(28)	26,593(30)	29,971(29)	33,846(29)	40,421(31)
Grants-in-aid and contributions	4,018(5)	5,020(6)	6,012(6)	6,076(5)	5,686(4)
<b>11. Capital Expenditure<sup>††</sup></b>	<b>15,479</b>	<b>16,947</b>	<b>19,622</b>	<b>20,713</b>	<b>28,150</b>
<b>Plan</b>	<b>15,157(98)</b>	<b>16,620(98)</b>	<b>19,345(99)</b>	<b>20,316(98)</b>	<b>27,684(98)</b>
<b>Non Plan</b>	<b>322(2)</b>	<b>327(2)</b>	<b>277(1)</b>	<b>397(2)</b>	<b>466(2)</b>
General Services	590(4)	501(3)	618(3)	991(5)	1,060(4)
Social Services	2,916(19)	3,053(18)	4,181(21)	5,314(26)	6,897(24)
Economic Services	11,973(77)	13,393(79)	14,823(76)	14,408(69)	20,193(72)

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>12. Disbursements of Loans and Advances<sup>††</sup></b>	<b>1,102</b>	<b>695</b>	<b>576</b>	<b>657</b>	<b>1,934</b>
<i>Plan</i>	<b>1,084</b>	<b>669</b>	<b>564</b>	<b>558</b>	<b>1,929</b>
<i>Non Plan</i>	<b>18</b>	<b>26</b>	<b>12</b>	<b>99</b>	<b>5</b>
General Services	---	---	---	---	-
Social Services	815	428	370	327	1,674
Economic Services	269	239	193	239	254
Miscellaneous Loans	18	28	13	91	6
<b>13. Total Expenditure (10+11+12)</b>	<b>92,874</b>	<b>1,06,831</b>	<b>1,23,812</b>	<b>1,38,398</b>	<b>1,62,005</b>
<b>14. Repayment of Public Debt</b>	<b>3,727</b>	<b>3,817</b>	<b>4,812</b>	<b>4,110</b>	<b>7,420</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3,030(81)	3,123(82)	4,033(84)	3,161(77)	6,294(85)
Net transactions under Ways and Means Advances and Overdraft	---	---	---	---	---
Loans and Advances from Government of India	697(19)	694(18)	779(16)	949(23)	1,126(15)
<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>96,601</b>	<b>1,10,648</b>	<b>1,28,624</b>	<b>1,42,508</b>	<b>1,69,425</b>
<b>17. Contingency Fund disbursements</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>18. Public Account disbursements</b>	<b>1,01,878</b>	<b>1,12,972</b>	<b>1,29,574</b>	<b>1,55,095</b>	<b>1,67,154</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>1,98,479</b>	<b>2,23,620</b>	<b>2,58,198</b>	<b>2,97,603</b>	<b>3,36,579</b>
<b>Part C: Deficits</b>					
<b>20. Revenue Deficit (-)/ Revenue Surplus(+) (1-10)</b>	<b>1,883</b>	<b>353</b>	<b>528</b>	<b>1,789</b>	<b>1,293</b>
<b>21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)</b>	<b>14,507</b>	<b>17,092</b>	<b>19,576</b>	<b>19,169</b>	<b>28,664</b>
<b>22. Primary Deficit (21-23)</b>	<b>7,053</b>	<b>9,065</b>	<b>9,772</b>	<b>7,826</b>	<b>15,814</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>7,454</b>	<b>8,027</b>	<b>9,804</b>	<b>11,343</b>	<b>12,850#</b>
<b>24. Financial Assistance to local bodies etc.</b>	<b>27,178</b>	<b>32,611</b>	<b>38,747</b>	<b>40,021</b>	<b>44,499</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>6,91,700</b>	<b>8,17,886</b>	<b>9,21,788</b>	<b>10,27,068</b>	<b>11,17,334</b>
<b>28. Outstanding Fiscal Liabilities (inclusive of off-budget borrowings)</b>	<b>1,19,273</b>	<b>1,38,261</b>	<b>1,64,279</b>	<b>1,83,322</b>	<b>2,21,319</b>
<b>29. Outstanding guarantees (year-end) (including interest)</b>	<b>6,688</b>	<b>7,791</b>	<b>11,033</b>	<b>13,324</b>	<b>15,392</b>
<b>30. Maximum amount guaranteed (year-end)</b>	<b>14,306</b>	<b>16,145</b>	<b>16,869</b>	<b>18,358</b>	<b>21,115</b>
<b>31. Number of incomplete projects</b>	<b>348</b>	<b>326</b>	<b>362</b>	<b>346</b>	<b>341</b>
<b>32. Capital blocked in incomplete projects</b>	<b>773</b>	<b>645</b>	<b>1,144</b>	<b>1,495</b>	<b>2,027</b>
<b>Part E: Fiscal Health indicators</b>					
<b>I Resource Mobilization</b>					
Own Tax Revenue/GSDP	7.8	7.65	7.61	7.36	7.42

	2012-13	2013-14	2014-15	2015-16	2016-17
Own Non-Tax Revenue/GSDP	0.57	0.49	0.51	0.52	0.52
Central Transfers/GSDP	2.96	2.8	3.18	3.69	3.98
Non-tax revenue to Revenue Receipts	5.07	4.50	4.50	4.51	4.35
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	13.43	13.06	13.43	13.47	14.50
Total Expenditure/Revenue Receipts	118.80	119.31	118.89	116.48	121.61
Revenue Expenditure/Total Expenditure	82.15	83.49	83.69	84.56	81.43
Expenditure on Social Services/Total Expenditure	36.77	33.80	35.47	37.54	38.96
Expenditure on Economic Services/Total Expenditure	36.52	37.65	36.33	35.04	37.57
Capital Expenditure/Total Expenditure	17.85	16.51	16.31	15.44	18.57
Capital Expenditure on Social and Economic Services/Total Expenditure	17.20	16.02	15.80	14.66	17.91
<b>III Management of Fiscal Imbalances</b>					
Revenue Deficit (surplus)/GSDP	0.27	0.04	0.06	0.17	0.11
Fiscal Deficit/GSDP	2.1	2.09	2.12	1.87	2.57
Primary Deficit (surplus)/GSDP	1.02	1.11	1.06	0.76	1.41
Revenue Deficit/Fiscal Deficit	---	---	---	---	---
Primary Revenue Balance/GSDP	1.35	1.02	1.12	1.28	1.26
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities (inclusive of off-budget borrowings)/GSDP	17.24	16.9	17.82	17.85	19.81
Fiscal Liabilities/RR	152.57	154.41	157.75	154.29	166.13
<b>V Other Fiscal Health Indicators</b>					
Return on Investment (₹in crore)	56.29	55.49	74.84	69.40	82.50
Balance from Current Revenue (₹in crore)	16,741	21,364	23,374	34,487	40,597
Financial Assets/Liabilities	1.12	1.11	1.09	1.09	1.08

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 (₹817 crore borrowed through Special Purpose Vehicles – General Services (₹4 crore), Social Services (₹109 crore) and Economic Services (₹704 crore).

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

Book Adjustments	Amount (₹ in crore)
Tax Receipts	1,516.45
Non Tax Receipts	93.13
Misc. Capital Receipts	-
Loan Receipts	9.97
Revenue Expenditure	526.76*
Capital Expenditure	(-) 14.71
Loan Expenditure	21.23

\*₹1,086.27 crore has been deducted from Revenue Expenditure, as this amount is adjusted as part of ZP, TP unspent balances recovery.

## Appendix 1.5

### Implicit Subsidies

(Reference: Paragraph 1.6.3; Page 42)

(₹ in crore)

Sl. No.	Head of Account	Scheme Description	2012-13	2013-14	2014-15	2015-16	2016-17
1	2202-01-109-0-03	Vidya Vikasa Scheme	78.72	82.28	96.74	230.11	407.06
2	2202-02-107-0-05	Bicycles to VIII standard students	155.73	171.90	177.21	189.66	0.00
3	2216-02-101-0-07	Vajpayee Urban Housing Scheme	85.00	108.25	100.00	100.00	100.00
4	2216-02-102-0-02	Housing for weaker section	40.00	25.00	10.00	15.00	11.00
5	2216-03-102-0-01	House sites for Landless	33.90	18.75	10.00	5.00	0.00
6	2216-03-104-0-01	Ashraya	1.98	229.22	647.13	1,668.24	1,251.55
7	2216-80-103-0-21, 2216-80-800-0-04	Indira Awas Yojana	218.10	50.00	428.00	0.00	0.00**
8	2235-02-102-0-25	Bhagya Lakshmi	755.40	353.42	339.87	473.35	338.40
9	2401-00-103-0-15	Supply of seeds and other inputs (Agricultural inputs and Quality Control)	101.89	279.58	535.02	554.66	677.57
10	2401-00-105-0-27	Subsidy for Fertilizer Buffer stock	7.50	0.00	0.00	0.00	0.00
11	2401-00-108-1-15	Micro Irrigation	53.80	98.21	69.30	200.89	326.56
12	2401-00-108-2-30	Drip Irrigation*	79.97	93.48	245.40	171.96	36.97
13	2401-00-111-0-02	New Agricultural Promotion Scheme	82.00	0.00	0.00	0.00	0.00
14	2405-00-103-0-20	Matsya Ashraya	9.00	12.00	11.43	0.00	26.28
15	2425-00-107-2-45	Interest subvention for Loans to SHG	4.00	2.50	0.00	0.00	0.00
16	2425-00-108-0-57	Yashaswini	35.00	45.00	71.95	109.56	170.43
17	2851-00-103-0-62	Weavers package	52.40	99.23	70.69	99.93	114.54
18	2851-00-103-0-69	Weavers Package- KHDC	20.00	19.87	9.95	30.01	24.00
19	2852-80-103-0-59	Refund of sales tax to Eligible industries	25.00	0.00	0.00	0.00	89.41
20	3475-00-107-0-20	Minimum Floor Price Scheme	10.00	1.00	150.00	64.23	140.00
<b>Total</b>			<b>1,849.39</b>	<b>1,689.69</b>	<b>2,972.69</b>	<b>3,912.60</b>	<b>3,713.77</b>

Source: Consolidated Abstract of major heads

\*Nomenclature changed to National Mission on Sustainable Agriculture from 2015-16 onwards.

\*\*During 2016-17, ₹962.99 crore was released as financial assistance under HOA 2216-80-198-6-02-300 (P) to RGRHCL.

## Appendix 1.6

### Financial position of departmentally managed Commercial/ Quasi Commercial Under takings (Reference: Paragraph 1.8.4; Page 49)

(₹ 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 Filature, Kollegal	2014-15	1.92	1.30
Government Silk Filature, Mambally	2015-16	2.38	1.47
Government Silk Twisting and Weaving Factory, Mudigundam	2014-15	1.91	0.69
Government Silk Filature, Chamarajanagar	2014-15	1.89	1.15
Government Silk Filature, Santhemarahally	2015-16	1.47	1.34
<b>Total</b>		<b>9.64</b>	<b>6.09</b>

Source: Finance Accounts

\*The workshop was closed vide G.O. No. CI 02 IPD 2007 Bengaluru dated 28.09.2011. Proforma Accounts up to the date of closure is in arrears (July 2016).

## Appendix 1.7

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

(Reference: Paragraph 1.8.5; Page 50)

(₹ in crore)

Sl. No.	Head of Account/Institutions	Arrears as on 31-03-2017	
		Principal	Interest
1	6215-01-190-2-86: Bangalore Water Supply and Sewerage Board	3,713.98	1,972.66
2	6215-01-190-1-00: Karnataka Urban Water Supply and Drainage Board	211.35	556.37
3	6216-02-201-1-00: Karnataka Housing Board	23.61	88.02
4	6217-60-191-1-03: Bangalore Development Authority (for repayment of HUDCO Loans)	17.17	29.39
5	6220-01-190-1-00: Karnataka State Film Industries Development Corporation	0.41	1.68
6	6401-00-113-2-00: Karnataka Agro Proteins Limited	0.70	3.48
7	6401-00-103-2-00: Karnataka State Seeds Corporation Limited	2.88	5.20
8	6401-00-103-3-00: Karnataka State Co-operative Oil Seeds Growers Federation	0.75	7.03
9	6851-00-200-0-00: Leather Industries Development Corporation	1.26	3.88
10	6852-02-190-3-00: Dandeli Steel and Ferro Alloys Limited	0.31	1.27
11	6853-02-190-1-00: Hutti Gold Mines Company Limited	0.30	1.61
12	6858-01-190-3-00: Karnataka Implements and Machinery Company	1.10	4.83
13	6858-02-190-1-00: Electro Mobile India Limited	0.61	2.54
14	6858-02-190-0-01: Chamundi Machine Tools	0.18	0.28
15	6858-01-190-2-00: New Government Electric Factory	67.47	174.28
16	6859-01-190-0-01: Karnataka Telecommunication Limited	1.65	5.88
17	6860-04-190-2-01: Mysore Sugar Company	20.00	15.43
18	6860-60-212-1-00: Karnataka Soaps and Detergents Limited	2.25	14.84
19	6860-60-600-3-00: Mysore Tobacco Company Limited	1.34	11.94
20	6885-01-190-3-00: Karnataka State Finance Corporation	0.40	0.62
21	7452-80-190-1-00: Karnataka State Tourism Development Corporation	1.01	3.22
<b>Total</b>		<b>4,068.73</b>	<b>2,904.45</b>

Source: Finance Accounts

## Appendix 1.8

## Summarised Financial position of Government of Karnataka as on 31 March 2017

(Reference: Paragraph 1.9.1; Page 51)

(₹ in crore)

As on 31.03.2016		Liabilities		As on 31.03.2017
1,09,544.77		<b>Internal Debt</b>		1,32,489.05
	84,332.84	Market Loans bearing interest	1,08,358.80	
	0.70	Market Loans not bearing interest	0.70	
	210.94	Loans from Life Insurance Corporation of India	174.70	
	3,270.93	Loans from other Institutions	3,798.14	
	21,729.36	Loans from RBI - Special Securities issued to National Small Savings Fund of the Central Government	20,156.71	
13,002.21		<b>Loans and Advances from Central Government</b>		13,793.61
	0.07	Pre 1984-85 Loans	0.07	
	56.27	Non-Plan Loans	50.77	
	12,969.53	Loans for State Plan Schemes	13,766.43	
	(-)5.41	Loans for Central Plan Schemes	(-)5.41	
	(-)18.25	Loans for Centrally Sponsored Plan Schemes	(-)18.25	
80.00		<b>Contingency Fund</b>		80.00
22,262.14		<b>Small Savings, Provident Funds, etc.</b>		24,919.63
20,643.37		<b>Reserve Funds</b>		26,656.09
20,442.80		<b>Deposits</b>		23,484.46
13,765.44		<b>Suspense and Miscellaneous balances</b>		14,256.59
1,99,740.73		<b>Total</b>		2,35,679.43
		<b>Assets</b>		
1,76,753.17		<b>Gross Capital Outlay on Fixed Assets</b>		2,04,879.76
	61,355.88	Investments in shares of Companies, Corporations etc.	63,115.06	
	1,15,397.29	Other Capital Outlay	1,41,764.70	
13,812.95		<b>Loans and Advances</b>		15,647.49
	1,451.97	Loans for Power Projects	1,497.32	
	12,280.21	Other Development Loans	14,142.85	
	80.77	Loans to Government Servants and Miscellaneous Loans	7.32	
537.01		<b>Remittances</b>		575.39
7.37		<b>Other Advances</b>		7.37
27,118.23		<b>Cash</b>		34,353.58
	---	Cash in treasuries	---	
	3.78	Departmental Cash Balance including Permanent Advances	3.83	
	(-)74.90	Deposits with Reserve Bank of India	100.05	
	0.01	Remittances in Transit	0.01	
	16,917.13	Cash Balance Investments	23,977.48	
	10,272.21	Investment from earmarked funds	10,272.21	
(-)18,488.00		<b>Surplus on Government Accounts</b>		(-)19,784.16
	(-)16,349.05	Accumulated Surplus	(-)18,488.00	
	(-)1,788.73	Deduct Revenue Surplus	(-)1,293.04	
	0.37	Deduct Other adjustments	--	
	(-)350.59	Deduct Capital Receipts	(-)3.12*	
1,99,740.73		<b>Total</b>		2,35,679.43

\*The amount excludes ₹ 23.84 crore being the refund of investment in respect of co-operatives.

**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 77)

(₹ in crore)

Sl. No.	Grant No./Nomenclature	No. of cases	Amount
1	1-Agriculture and Horticulture	17	431.47
2	2-Animal Husbandry and Fisheries	29	86.79
3	3-Finance	4	9.93
4	4-Department of Personnel and Administrative Reforms	9	27.72
5	5-Home and Transport	15	85.18
6	7-Rural Development and Panchayat Raj	10	687.20
7	8-Forest, Ecology and Environment	10	43.19
8	9-Co-operation	5	126.57
9	10-Social Welfare	35	98.47
10	11-Women and Child Development	6	15.89
11	12-Information, Tourism and Youth Services	3	5.40
12	13-Food and Civil Supplies	3	3.47
13	14-Revenue	19	745.82
14	15-Information Technology	2	8.00
15	17-Education	15	211.89
16	18-Commerce and Industries	8	58.53
17	19-Urban Development	8	456.36
18	20-Public Works	3	1,384.62
19	21-Water Resources	3	173.77
20	22-Health and Family Welfare	55	228.88
21	23-Labour	4	12.25
22	24-Energy	4	1,108.11
23	25-Kannada and Culture	5	10.00
24	27-Law	7	10.64
25	28-Parliamentary Affairs and Legislation	12	24.88
26	29-Debt Servicing	2	2.08
<b>Total</b>		<b>293</b>	<b>6,057.11</b>

Source: Appropriation Accounts



## Appendix 2.2

### Major Heads of Account under which excess expenditure was above ₹25 crore

(Reference: Paragraph 2.3; Page 78)

(₹ 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	37.12	37.12
		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 Stabilisation Fund					
2	01	4401	Capital outlay on Crop Husbandry	20.23	0.00	20.23	206.25	186.02
		800	Other Expenditure					
		1	Agriculture University					
3	03	2071	Pension and other Retirement Benefits	834.58	0.00	834.58	1,015.36	180.78
		01	Civil					
		102	Commuted Value of Pension					
		3	Other Payments					
4		117	Government Contribution for Defined Contribution Pension Scheme	400.00	0.00	400.00	460.95	60.95
		01	State's matching contribution to Pension scheme					
5	05	5055	Capital outlay on Road Transport	10.01	0.00	10.01	60.70	50.69
		190	Investments in Public Sector and other undertakings					
		3	Bangalore Metropolitan Transport Corporation					
6	07	2515	Other Rural Development Programmes	318.42	0.00	318.42	380.78	62.36
		196	Assistance to Zilla Parishads/ District Level Panchayat					
		1	Zilla Panchayats					
7		3054	Roads and Bridges	1,706.30	0.00	1,706.30	1,832.87	126.57
		04	District and other Roads					

Sl. No.	Grant No.	Major Head	Area	Total Provision	Re-appropriation	Total	Expenditure	Excess
		337	Road works					
		1	Rural Road works					
8	14	2245	Relief on account of Natural calamities	0.00	0.00	0.00	983.23	983.23
		01	Drought					
		102	Drinking water supply					
9		2245	Relief on account of Natural Calamities	0.00	0.00	0.00	695.49	695.49
		01	Drought					
		800	Other Expenditure					
		1	Other Miscellaneous items of Relief Expenditure					
10		2245	Relief on account of Natural Calamities	0.00	0.00	0.00	96.00	96.00
		02	Floods, Cyclones etc.					
		110	Assistance for repairs and restoration of damaged water supply, drainage and sewerage works					
		01	Flood relief- repairs of flood damages and rescue					
11		2245	Relief on account of Natural calamities	1,056.98	0.00	1,056.98	2,292.50	1,235.52
		05	State Disaster Response Fund					
		101	Transfer to Reserve Fund and Deposit accounts-State Disaster Response Fund					
		05	National Disaster Response Fund					
12	16	2216	Housing	1,226.55	0.00	1,226.55	1,251.55	25.00
		03	Rural Housing					
		104	Housing Co-operatives					
		01	Ashraya Basava Vasathi					
13	17	2202	General Education	1,696.39	2.64	1,699.03	1,736.19	37.16
		02	Secondary Education					
		196	Assistance to Zilla Parishads/ District Level Panchayat					
		1	Zilla Panchayats					

Sl. No.	Grant No.	Major Head	Area	Total Provision	Re-appropriation	Total	Expenditure	Excess
14		2202	General Education	2,051.80	2.56	2,054.36	2,082.71	28.35
		02	Secondary Education					
		197	Assistance to Block Panchayats/ Intermediate Level Panchayats					
		1	Taluk Panchayats					
15	20	3054	Roads and Bridges	171.85	0.00	171.85	489.63	317.78
		80	General					
		797	Transfer to/from Reserve Fund/Deposit Accounts					
		02	Transfer of Grants from Central Road Fund to Deposit Head Subvention					
16	22	2210	Medical and Public Health	628.60	(-)5.38	623.22	663.87	40.65
		01	Urban Health Services-Allopathy					
		110	Hospital and Dispensaries					
		1	Hospitals attached to Teaching Institutions					
17	29	6004	Loans and Advances from Central Government	300.00	0.00	300.00	464.15	164.15
		02	Loans for State/ Union Territory Plan Scheme					
		101	Block loan					
		03	Additional Plan Assistance (Back to Back external Loans)					
Total				10,421.71	0.18	10,421.53	14,749.35	4,327.82

Source: Appropriation Accounts

**Appendix 2.3**  
**Details of misclassification under the object head '059 – Other Expenses'**  
(Reference: Paragraph 2.6; Page 88)

(₹ in crore)

Sl. No.	Major head of account under which provision/expenditure booked under Object Head 059	Correct object head to which provision/ Expenditure should have been accounted	Nature of Expenditure	Amount
1	2401, 2425, 2851, 2852 and 3452	106- Subsidies	Subsidy for providing new crop insurance, tourism subsidy, hotel subsidy, power subsidy, interest subsidy and waiver on default loans	325.87
2	2052, 2211, 2225, 2251, 2401 and 3451	015- Subsidiary Expenses	Remuneration to Asha and Anganawadi workers, payment to contract labourers training to farmers for sharing knowledge and innovative ideas/techniques and advertisement charges.	155.41
3	2225	102- GIA Asset Creation 103- GIA General	Grants-in-aid to Karnataka Wakf Institutions for construction of compound wall, grants to KRIES and Dr. B.R.Ambedkar Development Corporation Limited.	684.20
4		117- Scholarship and Incentives	Scholarships to students of Backward Classes.	100.29
Total				1,265.77

Source: Offices of AG(G&amp;SSA) and AG(E&amp;RSA)

## Appendix 2.4

**Major Head of accounts under which provision of ₹25 crore and above remained unspent**  
(Reference: Paragraph 2.7.1; Page 90)

(₹ in crore)

Sl. No	Grant No	Head of Account	Nomenclature	Unspent Provision
1	01	2401-00-102-0-08	National Food Security Mission	25.73
2		2401-00-108-1-15	Chief Minister's Sookshma Neeravari Yojane	59.54
3		2401-00-108-2	Horticulture Department	229.84
4		2401-00-800-1	Agriculture Department	280.30
5	03	2054-00-095-0-01	Director of Treasuries	40.40
6		2070-00-800-0-11	Filling up of Vacant Posts	1,575.00
7		2071-01-101-3	State Government Pensions	853.55
8		2071-01-115-1	General Services	37.96
9		2071-01-115-2	Social Services	28.55
10		2515-00-198-1	Grama Panchayat	325.00
11		3475-00-797-01	Transfer of cess to the Infrastructure Initiative Fund	149.71
12		7610-00-201-0-03	HBA to others	29.92
13	04	3451-00-090-2	Information Technology Secretariat	50.71
14	07	2501-01-198-6	Village Panchayat-CSS/CPS	222.05
15		2515-00-197-1	Taluk Panchayat	202.65
16		2515-00-198-6	Grama Panchayat	203.10
17		4702-00-101-1	Water Tanks – Construction of New Tanks, Pick up etc	31.87
18		5054-03-337-071	Prime Minister Grameena Sadak Yojana	758.69
19		5054-03-337-0-74	Road Works in Rural areas-NABARD	30.60
20	08	2406-01-797-0-01	Transfer of Forest Development Tax to Karnataka Forest Development Fund	146.28
21	09	5475-00-102-2	Compensation to Jahgirs	36.85
22	10	2225-03-102-3	Welfare of Minorities	50.00
23		4225-01-190-0-01	Dr.B.R.Ambedkar Development Corporation Limited	44.10
24		4225-01-800-0-22	Loan waiver to Dr. Ambedkar Development Corporation	106.00
25		4225-02-794-0-01	Various Development schemes for Scheduled Tribes	30.00
26		4225-03-277-7	Capital Reserve to Zilla Panchayat	35.00
27	11	2235-02-103-0-61	Indira Gandhi Mathruthva Sahayoga Yojana	34.49
28		4235-02-102-0-01	Construction of Anganwadi Buildings	45.35
29	13	2408-01-102-0-01	Annabhagya for BPL beneficiaries towards subsidies for food grains	183.95
30	14	2235-60-102-1	Old age Pension Scheme	141.52
31		2245-05-101-0-06	States additional contribution to SDRF	200.00
32		2506-00-101-5	Other Schemes	25.01
33	16	2216-02-190-0-01	Infrastructure facilities to new layout by Rajiv Gandhi Rural Housing Corporation Limited	25.00
34	17	2202-01-109-0-04	Central Plan Schemes of Incentive Grant for Promotion of Elementary Education of Girls	77.91
35		2202-01-115-0-01	State initiative under Sarva Shiksha Abhiyana Society	191.30
36		2202-02-001-0-09	Unspent SCSP/TSP amount as per SCSP-TSP Act, 2013	37.36
37		2202-02-109-0-21	Rashtriya Madhyamika Shikshana Abhiyana (RMSA)	50.26
38		2202-80-003-0-05	Computer Literacy Awareness in Secondary Schools	71.49
39		2203-00-001-0-02	Quality improvement of Technical Education	27.20
40		4202-01-203-1	Buildings	97.60
41	18	4860-04-004-0-01	Development of roads in sugar factory areas	40.71
42	19	2217-05-800-0-08	Housing for all - Urban	36.02
43		2217-05-800-0-09	Support for BWSSB STP Project	53.32
44		2217-80-800-0-35	Swachh Bharat	76.99

Sl. No	Grant No	Head of Account	Nomenclature	Unspent Provision
45		3604-00-191-2	Other Devolutions	125.62
46		3604-00-191-5	National Urban Livelihood Mission/Swarna Jayanthi Shahri Rojgar Yojana	34.58
47		3604-00-191-6	Rajiv Awas Yojana	35.22
48		3604-00-193-2	Other Devolutions	26.00
49		4215-02-190-0-03	Karnataka Urban Water Supply modernisation project-EAP	50.00
50		4217-01-800-0-02	Capital support to special infrastructure project of Bengaluru	1,079.00
51		4217-60-800-0-04	Bengaluru Sub Urban Rail system	76.00
52		6215-01-190-2	Bangalore Water Supply and Sewerage Board	124.18
53	20	2059-80-053-4	Repairs, maintenance and minor alteration to various Departmental Buildings	42.69
54		2059-80-800-0-06	Administration of Sand Mining	80.55
55		4059-80-001-0-02	Unspent SCSP-TSP amount as per the SCSP-TSP Act, 2013	151.77
56		5051-02-201-0-04	Construction of Wharf Jetties and other facilities	41.06
57		5054-03-337-0-86	Karnataka State Highway Improvement Project (KSHIP)- EAP II(ADB)-EAP	99.04
58	21	2702-01-101-0-02	Maintenance and Repairs	29.96
59		2701-80-190-0-02	Assistance to Karnataka Neeravari Nigama Limited	53.99
60		4701-73-800-0-01	Upper Krishna Project- AIBP	116.28
61		4701-80-190-3	Krishna Bhagaya Jala Nigama Limited	600.00
62		4702-00-101-1	Water tanks – Construction of New Tanks pick-ups etc.	53.78
63		4702-00-101-0-10	Unspent SCSP-TSP amount as per SCSP-TSP Act, 2013	30.85
64		4702-00-101-3	Lift Irrigation Schemes	76.43
65		4702-00-789	Special Component Plan	198.61
66		4702-00-796	Tribal Area Sub-Plan	81.09
67		4705-00-800-0-01	CADA-SDP	73.31
68	22	2210-03-800-0-18	National Health Mission (NHM)	472.30
69		2210-06-101-7	Other Diseases	55.00
70		2210-80-800-0-27	Rashtriya Swasthya Bhimaa Yojana	31.12
71	23	2230-02-001-0-01	Director of Employment and Training	39.63
72	26	2575-60-265-0-03	Article 371J-Hyderabad Karnataka Region	150.00
73		4575-60-800-0-02	Development programme (HKRDP)	100.00
74	29	2048-00-101-4	Consolidated Sinking Fund	535.00
75		2049-01-101-3	Interest on current loans	484.90
76		2049-03-108-1	State Government Insurance Fund	81.60
77		2049-04-101-0-02	Back to Back External Loans	73.96
<b>Total</b>				<b>12,302.40</b>

Source: Appropriation Accounts

## Appendix 2.5

### Unnecessary Supplementary Provision

(Reference: Paragraph 2.7.5; Page 95)

(₹ in crore)

Sl. No	Grant No./ Nomenclature	Head of Account	Original	Supplementary	Total	Expenditure	Unspent Provision
1	01-Agriculture and Horticulture	2401-00-102-0-08-106 Subsidies	123.25	15.48	138.73	119.70	19.03
2		2401-00-108-2-30-059 Other Expenses	212.85	11.02	223.87	0.00	223.87
3		2401-00-119-4-06-059 Other Expenses	93.57	15.32	108.89	85.46	23.43
4		4401-00-800-2-00-059 Other Expenses	2.00	6.54	8.54	0.00	8.54
5	03-Finance	2040-00-101-0-10-100 Financial Assistance/ Relief	0.00	7.64	7.64	0.00	7.64
6		2054-00-001-0-01-125 Modernisation	46.00	3.86	49.86	9.98	39.88
7		3475-00-800-0-02-104 Contribution	0.00	67.19	67.19	0.00	67.19
8	05-Home and Transport	2055-00-115-0-00-125 Modernisation	68.59	50.02	118.61	64.99	53.62
9	06-Infrastructure Development	5465-01-190-1-05-211 Investment	50.00	50.00	100.00	14.69	85.31
10	10-Social Welfare	2225-01-190-2-09-106 Subsidies	15.00	25.00	40.00	15.00	25.00
11	13-Food and Civil Supplies	3456-00-103-0-01-106 Subsidies	0.00	16.84	16.84	0.00	16.84
12	14-Revenue	2053-00-094-7-06-051 General Expenses	15.08	5.40	20.48	14.28	6.20
13		2245-80-102-0-01-059 Other Expenses	490.00	1,303.13	1,793.13	0.16	1,792.97
14		2245-80-102-0-03-059 Other Expenses	10.00	11.25	21.25	0.27	20.98
15		2506-00-101-5-10-125 Modernisation	0.00	24.60	24.60	0.00	24.60
16	16-Housing	2216-80-198-6-02-300 Lumpsum – ZP	1,147.00	75.00	1,222.00	962.99	259.01
17	18-Commerce and Industries	4860-04-190-1-00-211 Investment	6.44	25.00	31.44	6.44	25.00
18	19- Urban Development	6215-01-190-2-86-395 Loans to PSUs and Local Bodies	342.30	80.75	423.05	306.57	116.48
19	20-Public Works	5054-04-337-0-01-422 Scheduled Caste Sub-Plan	621.85	103.01	724.86	537.28	187.58
20		5054-04-337-0-01-423 Tribal Sub Plan	365.64	48.76	414.40	341.81	72.59
21	21-Water Resources	4702-00-101-3-01-139 Major Works	373.73	6.50	380.23	314.91	65.32
22	22-Health and Family Welfare	2210-03-800-18-059 Other Expenses	984.53	49.85	1034.38	490.67	543.71
23		2210-80-800-0-27-059 Other Expenses	94.48	13.60	108.08	84.46	23.62

Sl. No	Grant No./ Nomenclature	Head of Account	Original	Supplementary	Total	Expenditure	Unspent Provision
24	24-Energy	6801-00-205-1-80-394 Loans	76.06	20.14	96.20	55.08	41.12
25	25-Kannada and Culture	2205-00-101-0-07-103 Grants-in-aid-General	1.23	5.17	6.40	1.23	5.17
26	27-Law	2014-00-105-0-01-053 Purchase of furniture and fixtures for office	1.82	6.33	8.15	0.97	7.18
<b>Total</b>			<b>5,141.42</b>	<b>2,047.40</b>	<b>7,188.82</b>	<b>3426.94</b>	<b>3,761.88</b>

Source: Grant Register



## Appendix 2.6

### Excessive Supplementary Provision

(Reference: Paragraph 2.7.6; Page 95)

(₹ in crore)

Sl. No.	Grant No./ Nomenclature	Head of Account	Original	Supplementary	Total	Expenditure	Unspent Provision
1	01-Agriculture and Horticulture	2401-00-108-1-15-422 Schedule Caste Sub Plan	38.66	3.85	42.51	40.93	1.58
2	02-Animal Husbandry and Fisheries	2405-00-101-0-58-106 Subsidies	0.00	13.54	13.54	4.04	9.50
3	04-Department of Personnel and Administrative Reforms	2052-00-092-0-16-051 General Expenses	0.00	4.00	4.00	1.13	2.87
4		2052-00-092-0-16-059 Other Expenses	0.00	3.15	3.15	1.35	1.80
5	08 - Forest, Ecology and Environment	2406-01-102-2-38-139 Major Works	0.00	4.10	4.10	2.17	1.93
6	09-Co-operation	3475-00-107-0-02-051 General Expenses	19.46	9.12	28.58	24.31	4.27
7	14-Revenue	2029-00-101-1-01-059 Other Expenses	107.14	14.85	121.99	114.65	7.34
8		2053-00-093-1-07-059 Other Expenses	0.00	1.54	1.54	0.49	1.05
9		2235-60-102-1-04-059 Other Expenses	2.50	32.08	34.58	20.93	13.65
10		4515-00-103-1-01-100 Financial Assistance/ Relief	0.20	16.44	16.64	3.17	13.47
11	17-Education	4202-01-202-1-05-436 NABARD Works	78.11	40.00	118.11	94.89	23.22
12	20-Public Works	5054-04-337-0-02-436 NABARD Works	289.92	50.00	339.92	314.80	25.12
13	22-Health and Family Welfare	2210-06-112-0-02-051 General Expenses	9.81	8.15	17.96	13.03	4.93
14	28-Parliamentary Affairs and Legislation	2011-02-101-0-11-059 Other Expenses	17.55	3.00	20.55	18.76	1.79
<b>Total</b>			<b>563.35</b>	<b>203.82</b>	<b>767.17</b>	<b>654.65</b>	<b>112.52</b>

Source: Grant Registers

**Appendix 2.7**  
**Inadequate Supplementary Provision**  
(Reference: Paragraph 2.7.7; Page 95)

(₹ in crore)

Sl. No.	Grant No./ Nomenclature	Head of Account	Provision			Expenditure	Excess uncovered
			Original	Supplementary	Total		
1	01-Agriculture and Horticulture	2401-00-102-0-27-106 Subsidies	134.40	187.35	321.75	322.95	1.20
2		4401-00-800-1-08-436 NABARD Works	0.00	0.01	0.01	193.53	193.52
3		4401-00-800-2-00-436 NABARD Works	0.00	0.01	0.01	4.54	4.53
4	07-Rural Development and Panchayat Raj	2215-01-198-6-01-300 Lumpsum – Zilla Panchayat	610.00	293.27	903.27	911.58	8.31
5	18-Commerce and Industries	6860-04-190-2-01-394 Loans	0.00	12.00	12.00	27.00	15.00
6	20- Public Works	5054-03-337-0-17-154 Improvements	350.00	146.35	496.35	561.71	65.36
7		5054-03-337-0-84-172 Roads	325.23	203.78	529.01	567.71	38.70
8	21-Water Resources	4702-00-101-5-01-139 Major Works	154.59	72.33	226.92	250.88	23.96
9	22-Health and Family Welfare	2210-03-800-0-18-422 Schedule Caste Sub Plan	279.12	109.21	388.33	472.11	83.78
10		2210-06-112-0-03-051 General Expenses	8.03	26.08	34.11	50.79	16.68
11	27-Law	2014-00-105-0-01-051 General Expenses	8.77	5.00	13.77	15.75	1.98
<b>Total</b>			<b>1,870.14</b>	<b>1,055.39</b>	<b>2,925.53</b>	<b>3,378.55</b>	<b>453.02</b>

Source: Grant Registers

## Appendix 2.8

### Unnecessary/Excessive/Insufficient Re-appropriation

(Reference: Paragraph 2.7.10; Page 96)

(₹ in crore)

Sl. No.	Grant No.	Head of Account	Provision (Original + Supplement ary)	Re-appropri ation (-)	Total	Expenditure	Excess (+)/ Unspent Provision (-)
1	01-Agriculture and Horticulture	2401-00-119-4-06-059 Other Expenses	108.89	9.76	99.13	85.46	13.67
2	02-Animal Husbandry and Fisheries	4405-00-104-0-02-386 Construction	19.18	1.98	17.20	8.87	8.33
3	03-Finance	2039-00-001-0-01-015 Subsidiary Expenses	11.47	1.00	10.47	5.21	5.26
4		2039-00-001-0-01-051 General Expenses	6.70	0.91	5.79	3.30	2.49
5	04-Department of Personnel and Administrative Reforms	2052-00-090-0-01-059 Other Expenses	9.76	2.28	7.48	5.09	2.39
6	05-Home and Transport	2070-00-108-1-01-180 Machinery and Equipment	31.14	5.65	25.49	4.20	21.29
7	06-Infrastructure Development	5465-01-190-1-20-211 Investment	21.00	6.50	14.50	9.50	5.00
8	07-Rural Development and Panchayat Raj	4702-00-101-1-14-436 NABARD works	40.50	20.46	20.04	1.66	18.38
9	08-Forest, Ecology and Environment	2406-01-001-2-01-011 Dearness Allowance	54.45	3.89	50.56	47.39	3.17
10		2406-01-102-1-03-139 Major Works	300.00	2.75	297.25	281.27	15.98
11	09-Co-operation	2425-00-107-2-41-423 Tribal Sub Plan	48.44	5.06	43.38	32.98	10.40
12	10-Social Welfare	2225-03-102-3-10-103 GIA- General	50.00	38.81	11.19	0.00	11.19
13		2225-03-277-2-58-051 General Expenses	13.00	3.00	10.00	3.75	6.25
14	12-Information, Tourism and Youth Services	5452-01-800-0-14-132 Capital Expenses	100.00	11.87	88.13	38.01	50.12
15	13-Food and Civil Supplies	2408-01-102-0-01-106 Subsidies	1,354.85	90.00	1,264.85	1,170.90	93.95
16		2408-01-102-0-07-106 Subsidies	22.61	0.50	22.11	9.04	13.07
17	17-Education	2202-01-196-6-01-300 Lumpsum-ZP	161.02	14.06	146.96	4.07	142.89
18		2202-02-109-0-13-002 Pay officers	452.69	73.82	378.87	363.53	15.34
19		2202-03-103-2-06-101 GIA Salaries	661.66	155.00	506.66	500.91	5.75
20		2202-03-104-1-01-101 GIA Salaries	852.68	2.34	850.34	839.16	11.18
21		2202-80-003-0-05-059 Other Expenses	59.50	1.73	57.77	9.19	48.58
22	19-Urban Development	3604-00-191-1-51-240 Debt Servicing	446.22	2.93	443.29	437.27	6.02
23	20-Public Works	2059-80-800-0-06-051 General Expenses	120.00	11.47	108.53	39.45	69.08

24		3051-02-102-0-02-200 Maintenance Expenditure	12.87	0.50	12.37	0.83	11.54
25		5051-02-201-0-04-059 Other Expenses	43.66	31.04	12.62	2.59	10.03
26		5054-03-337-0-86 KSHIP-EAP II(ADB)- EAP	664.03	39.00	625.03	564.99	60.04
27		5054-04-337-0-01-133 Special Development Plan	245.00	24.14	220.86	209.93	10.93
28	28-Parlimentary Affairs and Legislation	2011-02-102-0-05-041 Travel Expenses	13.55	0.43	13.12	10.58	2.54
Total			5,924.87	(-) 560.88	5,363.99	4,689.12	(-) 674.87
Sl. No.	Grant No.	Head of Account	Provision (Original + Supplement ary)	Re- appropri ation (+)	Total	Expenditure	Excess (+) / Unspent Provision (-)
1	5-Home and Transport	2055-00-108-0-01-014 Other Allowance	100.62	5.13	105.75	147.56	41.81
2	17-Education	2202-01-197-1-01-421 Yadgir	116.67	1.32	117.99	119.68	1.69
3		2202-01-197-1-01-453 Chikkaballapur	171.24	0.89	172.13	173.95	1.82
4		2202-02-109-0-13-003 Pay-Staff	21.29	73.56	94.85	102.60	7.75
5		2202-02-197-1-01-413 Belagavi	124.95	0.06	125.01	130.38	5.37
6		2202-02-197-1-01-407 Mysuru	106.41	0.06	106.47	108.97	2.50
7		2202-02-197-1-01-406 Tumakuru	104.20	0.20	104.40	108.79	4.39
8		2202-02-197-1-01-417 Kalaburagi	110.67	0.07	110.74	113.77	3.03
9		2202-02-197-1-01-419 Bidar	73.09	0.31	73.40	75.92	2.52
Total			929.14	(+)81.60	1,010.74	1,081.62	(+)70.88
Sl. No.	Grant No.	Head of Account	Provision (Original + Supplement ary)	Re- appropri ation (+)	Total	Expenditure	Excess (+)/ Unspent Provision (-)
1	01-Agriculture and Horticulture	2401-00-102-0-28-059 Other Expenses	21.51	25.00	46.51	44.04	2.47
2		2401-00-103-0-15-106 Subsidies	351.92	50.00	401.92	398.34	3.58
3		2401-00-110-0-07-059 Other Expenses	754.07	31.75	785.82	778.97	6.85
4	04-Department of Personnel and Administrative Reforms	2052-00-092-0-16-059 Other Expenses	3.15	2.28	5.43	1.35	4.08
5		2052-00-092-0-16-002 Pay Officers	3.00	1.28	4.28	1.82	2.46
6	05-Home and Transport	2055-00-109-1-01-051 General Expenses	56.81	3.27	60.08	58.13	1.95
7	07-Rural Development and Panchayat Raj	4702-00-101-1-14-132 Capital Expenses	1.82	20.46	22.28	17.37	4.91
8		4702-00-101-1-14-423 Tribal Sub Plan	0.01	2.50	2.51	0.30	2.21
9	08-Forest, Ecology and Environment	2406-02-110-0-01-014 Other Allowance	3.63	4.94	8.57	6.37	2.20
10		2406-02-110-0-49-139 Major Works	12.00	0.50	12.50	7.50	5.00

11	13-Food and Civil Supplies	2408-01-102-0-06-106 Subsidies	558.37	90.00	648.37	620.06	28.31
12	17-Education	2202-01-109-0-03-221 Material and Supplies	217.00	0.71	217.71	187.62	30.09
13		2202-03-103-2-01-002 Pay officers	231.93	126.39	358.32	318.18	40.14
14		2202-80-800-0-47-059 Other Expenses	0.01	15.00	15.01	11.46	3.55
15		2202-80-800-0-49-059 Other Expenses	9.97	6.17	16.14	13.59	2.55
16		2203-00-104-0-01-101 GIA Salaries	352.52	28.00	380.52	376.39	4.13
17	18- Commerce and Industries	4851-00-102-0-09-132 Capital Expenses	20.58	2.98	23.56	20.56	3.00
18	20-Public Works	2059-80-053-4-00-200 Maintenance Expenses	344.85	6.47	351.32	302.16	49.16
19		2216-01-700-3-01-200 Maintenance Expenses	162.80	5.00	167.80	152.46	15.34
20		4059-80-051-0-29-386 Construction	105.00	4.00	109.00	105.67	3.33
21		5054-03-337-0-17-154 Improvement	496.35	70.00	566.35	561.71	4.64
22	22- Health and Family Welfare	2210-06-107-0-08-071 Building Expenses	3.00	0.50	3.50	1.50	2.00
Total			3,710.30	(+)497.20	4,207.50	3,985.55	(-)221.95
Sl. No.	Grant No.	Head of Account	Provision (Original + Supplement ary)	Re-appropri ation (-)	Total	Expenditure	Excess (+)/ Unspent Provision (-)
1	01-Agriculture and Horticulture	2401-00-103-0-15-103 GIA General	60.00	7.78	52.22	57.22	5.00
2	05-Home and Transport	2055-00-109-1-01-021 Reimbursement of Medical Expenses	28.79	14.00	14.79	18.83	4.04
3		4055-00-207-0-04-386 Construction	29.35	10.00	19.35	31.99	12.64
Total			118.14	(-)31.78	86.36	108.04	(+)21.68

Source: Grant Registers

## Appendix 2.9

## Cases of Defective Re-Appropriation Orders

(Reference: Paragraph 2.7.11; Page 96)

(₹ in crore)

Sl. No.	Grant No.	Government Order No.	Date	Amount	Issuing Authority	Reasons for rejection
1	02	AHF 204 FDP	06-02-2017	5.97	Under Secretary to Government, Animal Husbandry and Veterinary Services	Results in New Services
2	04	RCK-6/ACCTS-Re-app/2016-17	16-01-2017	0.10	Resident Commissioner, Karnataka Bhavan, New Delhi	Form.22A not self-balanced
3		Ci Aa SuEi 75 SeLo Eu 2015	18-01-2017	0.10	Under Secretary to Government, DPAR (Vigilance), Bengaluru	
4		Ci Aa SuEi 74 Ei As Su 2016	22-02-2017	0.50	Under Secretary to Government, DPAR, (Accounts-2)	
5		Ci Aa Suci 30 Seto Ao 2017	09-03-2017	0.20	Under Secretary to Government, DPAR, (Services-7)	
6		Ci Aa SuEi 74 Ei As Su 2017	10-03-2017	0.02	Under Secretary to Government, DPAR, (AR-Training)	
7		Ci As Suci 02 Chu Hosnam 2016	18-03-2017	0.50	Assistant Chief Electoral Officer & Ex-Officio Under Secretary to Government, DPAR (Elections)	
8		FD 478 BRS 2016	22-03-2017	0.59	Under Secretary to Government, Finance Department (FR & BCC)	Insufficient Balance
9	05	FD 44 BRS 2016	16-09-2016	0.12	Under Secretary to Government, Finance Department	Re-appropriation between Revenue and Capital Heads
10		FD 145 BRS 2016	11-01-2017	50.69		
11		FD 399 BRS 2016	10-03-2017	22.36		
12	07	RDP/05/GraSwa yo	05-04-2016	0.25	Chief, Grama Swaraj Project, RD&PR Department	Form.22A not self-balanced
13		RDP 31 Gra Swa Yo 2016	16-09-2016	0.06	Director (Panchayat Raj-1), RDPR Department	
14		FD 154 BRS 2016	16-01-2017	100.00	Under Secretary to Government, Finance Department (FR & BCC)	Original Budget differs
15		FD 219 BRS 2016	03-02-2017	281.25		Re-appropriation between Revenue and Capital Heads
16		FD 240 BRS 2016	17-02-2017	8.31		

Sl. No.	Grant No.	Government Order No.	Date	Amount	Issuing Authority	Reasons for rejection
17	08	FD 115 BRS 2016	28-12-2016	14.50	Under Secretary to Government, Finance Department	Re-appropriation from Plan to Non Plan
18	09	SAE 30 ALS 2017	28-02-2017	0.10	Under Secretary to Government, Co-operation Department	Form.22A not self-Balanced
19	10	SWD 63 SPA 2017	14-02-2017	0.20	Under Secretary-2 to Government, Social Welfare Department	Form 22A not attached and not in prescribed form
20		SWD 20 SAD 2017	23-02-2017	0.10		Form 22A not attached
21		BCW 172 BMS 2017	09-03-2017	0.50	Under Secretary to Government, Welfare of Backward Classes	Form.22A not self-balanced
22		HIVAKA 121 BET 2017	22-03-2017	0.02		
23	12	KSP 30 VPC 2016	09-08-2016	0.30	Under Secretary to Government, Kannada & Culture and Information Department	
24	14	FD 402 BRS 2016	10-03-2017	51.09	Under Secretary to Government, Finance Department (FR & BCC)	Results in New Services
25		RD 9 MST 2017	20-03-2017	0.02	Under Secretary to Government, Revenue Department (Land Reforms Cell), M.S. Building	Form 22A not self-balanced and Budget Provision not tallied
26	17	FD 29 BRS 2016	29-07-2016	30.00	Under Secretary to Government, Finance Department (FR & BCC)	Results in New Services
27		ED 16 MPE 2016 (PI)	13-01-2017	0.15	Deputy Secretary to Government, Education Department, M.S Building	Original budget provision not tallies
28		ED 33 Yoyoka 2017	10-02-2017	0.31		Insufficient Balance
29		FD 392 BRS 2016	10-03-2017	94.77	Under Secretary to Government, Finance Department (FR & BCC)	Re-appropriation between plan and non-plan, Concurrence from planning department not obtained
30		FD 424 BRS 2016	15-03-2017	75.77		
31		FD 469 BRS 2016	20-03-2017	120.71		
32		ED 12 ESW 2017	22-03-2017	0.18	Deputy Secretary to Government, Education Department, M.S Building	Form.22A not self-balanced
33	18	FD 464 BRS 2016	20-03-2017	8.94	Under Secretary to Government, Finance Department (FR & BCC)	

Sl. No.	Grant No.	Government Order No.	Date	Amount	Issuing Authority	Reasons for rejection
34		DSK IAP 61 2016-17	07-01-2017	0.05	Commissioner for Sugarcane cum Director of Sugar	Form 22A not attached
35	20	CNH/EST/16-17/	25-02-2017	0.05	Chief Engineer, National Highways, Bengaluru	Form.22A not self-balanced
36				0.01		
37	22	AKK 55 CGM 2017	24-03-2017	0.45	Under Secretary to Government, Health & Family Welfare Services	Re-appropriation for ₹3.31 crore not received
38		FD 504 BRS 2016	27-03-2017	18.00	Under Secretary to Government, Finance Department	
39		FD 285 D26 2016	17-02-2017	19.50	Under Secretary to Government, Finance Department (Exp-4)	
40		FD 427 D Exp/2017	31-03-2017	0.06		
41	25	DRC-31015/I/2017/D KC-Accts-2	17-01-2017	0.05	Director, Kannada and Culture Department, JC Road, Bengaluru-2	Sanction order not enclosed
42			24-01-2017	0.05		Sanction order not enclosed and Form.22A not self-balanced
43			31-01-2017	0.02		Form.22A not self-balanced
44			17-02-2017	0.02		Form.22A not self-balanced
45	26	PD 40 SPA 2015	27-08-2016	0.09	Under Secretary to Government, Planning Department	Budget provision does not tally
46			28-11-2016	0.10		
47	27	OONo.124/AG/Est/ST/2016-17	18-02-2017	0.04	Advocate General, Bengaluru	Form 22A not in prescribed form
48		Maat ta Aoa 148 Aaadaltha 2015	03-03-2017	0.02	Secretary, Karnataka State Human Rights Commission, Bengaluru	Form.22A not self-balanced
49	28	KVP/x-I/66/16	14-12-2016	0.49	Deputy Secretary to Government, Karnataka Legislative Council	
<b>Total</b>				<b>907.68</b>		

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



## Appendix 2.10

### Statement of various grants/appropriation in which unspent provision occurred but no part of which was surrendered.

(Reference: Paragraph 2.7.12; Page 97)

(₹ in crore)

Sl. No.	Grant No.	Section	Unspent Provision
1	01	<b>Agriculture and Horticulture</b>	
		<i>Revenue-Charged</i>	0.04
2	03	<b>Finance</b>	
		<i>Revenue-Charged</i>	0.30
3	06	<b>Infrastructure Development</b>	
		Revenue-Voted	11.98
		Capital-Voted	5.12
4	07	<b>Rural Development and Panchayat Raj</b>	
		Revenue-Voted	303.88
		Capital-Voted	842.92
5	09	<b>Co-operation</b>	
		Capital-Voted	48.42
6	10	<b>Social Welfare</b>	
		<i>Revenue-Charged</i>	0.11
		Capital-Voted	239.19
		<i>Capital-Charged</i>	2.48
7	11	<b>Women and Child Development</b>	
		Revenue-Voted	186.52
		Capital-Voted	49.91
8	12	<b>Information, Tourism and Youth Services</b>	
		Revenue-Voted	34.15
		Capital-Voted	93.28
9	14	<b>Revenue</b>	
		Capital-Voted	13.74
		<i>Capital-Charged</i>	4.46
10	15	<b>Information Technology</b>	
		Revenue-Voted	0.80
11	16	<b>Housing</b>	
		Revenue-Voted	259.51
12	18	<b>Commence and Industries</b>	
		Revenue-Voted	37.43
13	19	<b>Urban Development</b>	
		Revenue-Voted	673.14
		<i>Revenue-Charged</i>	0.12
		Capital-Voted	1,338.68
		<i>Capital-Charged</i>	0.39
14	21	<b>Water Resources</b>	
		<i>Revenue-Charged</i>	31.98
15	24	<b>Energy</b>	
		Revenue-Voted	3.13
		Capital-Voted	41.12

Sl. No.	Grant No.	Section	Unspent Provision
16	25	<b>Kannada and Culture</b>	
		Revenue-Voted	35.62
		Capital-Voted	2.34
17	26	<b>Planning, Statistics, Science and Technology</b>	
		Capital-Voted	125.66
18	28	<b>Parliamentary Affairs and Legislation</b>	
		<i>Revenue-Charged</i>	0.71
<b>Total</b>			<b>4,387.13</b>

Source: Appropriation Accounts

## Appendix 2.11

### Surrender of Unspent Provision (Reference: Paragraph 2.7.12; Page 97)

(₹ in crore)

Sl. No.	Grant/Section	Amount of unspent provision	Amount surrendered	Amount not surrendered
	<b>01 Agriculture and Horticulture</b>			
1	Revenue-Voted	653.97	125.95	528.02
2	Revenue-Charged	0.04	0.00	0.04
3	Capital-Voted	0.00	0.26	0.00
	<b>02 Animal Husbandry and Fisheries</b>			
4	Revenue-Voted	50.03	21.23	28.80
5	Revenue-Charged	0.01	0.01	0.00
6	Capital-Voted	14.04	9.68	4.36
	<b>03 Finance</b>			
7	Revenue-Voted	3,028.48	155.98	2,872.50
8	Revenue-Charged	0.30	0.00	0.30
9	Capital –Voted	37.97	7.04	30.93
	<b>04 Department of Personnel and Administrative Reforms</b>			
10	Revenue-Voted	143.15	127.35	15.80
11	Revenue-Charged	23.05	17.17	5.88
12	Capital-Voted	6.97	1.58	5.39
	<b>05 Home and Transport</b>			
13	Revenue- Voted	13.16	135.18	0.00
14	Revenue-Charged	0.37	0.37	0.00
15	Capital-Voted	0.00	16.34	0.00
	<b>06 Infrastructure Development</b>			
16	Revenue-Voted	11.98	0.00	11.98
17	Capital-Voted	5.12	0.00	5.12
	<b>07 Rural Development and Panchayat Raj</b>			
18	Revenue-Voted	303.88	0.00	303.88
19	Capital-Voted	842.92	0.00	842.92
	<b>08 Forest, Ecology and Environment</b>			
20	Revenue - Voted	32.09	50.85	0.00
21	Revenue-Charged	146.34	146.32	0.02
22	Capital-Voted	0.57	0.57	0.00
	<b>09 Co-operation</b>			
23	Revenue-Voted	32.61	14.02	18.59
24	Capital-Voted	48.42	0.00	48.42
	<b>10 Social Welfare</b>			
25	Revenue-Voted	172.51	0.14	172.37
26	Revenue-Charged	0.11	0.00	0.11
27	Capital-Voted	239.19	0.00	239.19
28	Capital-Charged	2.48	0.00	2.48
	<b>11 Women and Child Development</b>			
29	Revenue-Voted	186.52	0.00	186.52
30	Capital-Voted	49.91	0.00	49.91
	<b>12 Information, Tourism and Youth Services</b>			
31	Revenue-Voted	34.15	0.00	34.15

32		Capital-Voted	93.28	0.00	93.28
	<b>13</b>	<b>Food and Civil Supplies</b>			
33		Revenue-Voted	170.53	133.71	36.82
34		<i>Revenue-Charged</i>	<i>0.02</i>	<i>0.02</i>	<i>0.00</i>
35		Capital-Voted	0.01	0.01	0.00
	<b>14</b>	<b>Revenue</b>			
36		Revenue-Voted	0.00	9.76	0.00
37		Capital-Voted	13.74	0.00	13.74
38		<i>Capital-Charged</i>	<i>4.46</i>	<i>0.00</i>	<i>4.46</i>
	<b>15</b>	<b>Information Technology</b>			
39		Revenue-Voted	0.80	0.00	0.80
	<b>16</b>	<b>Housing</b>			
40		Revenue-Voted	259.51	0.00	259.51
41		<i>Revenue-Charged</i>	<i>0.67</i>	<i>0.67</i>	<i>0.00</i>
	<b>17</b>	<b>Education</b>			
42		Revenue-Voted	867.32	209.11	658.21
43		Capital-Voted	107.70	10.87	96.83
	<b>18</b>	<b>Commerce and Industries</b>			
44		Revenue-Voted	37.43	0.00	37.43
45		Capital-Voted	54.42	40.70	13.72
	<b>19</b>	<b>Urban Development</b>			
46		Revenue-Voted	673.14	0.00	673.14
47		<i>Revenue-Charged</i>	<i>0.12</i>	<i>0.00</i>	<i>0.12</i>
48		Capital-Voted	1,338.68	0.00	1,338.68
49		<i>Capital-Charged</i>	<i>0.39</i>	<i>0.00</i>	<i>0.39</i>
	<b>20</b>	<b>Public Works</b>			
50		Revenue-Voted	0.00	239.20	0.00
51		<i>Revenue-Charged</i>	<i>10.74</i>	<i>10.74</i>	<i>0.00</i>
52		Capital-Voted	532.90	370.50	162.40
53		<i>Capital-Charged</i>	<i>14.08</i>	<i>14.08</i>	<i>0.00</i>
	<b>21</b>	<b>Water Resources</b>			
54		Revenue-Voted	119.16	55.06	64.10
55		<i>Revenue-Charged</i>	<i>31.98</i>	<i>0.00</i>	<i>31.98</i>
56		Capital-Voted	1,252.97	381.99	870.98
	<b>22</b>	<b>Health and Family Welfare</b>			
57		Revenue-Voted	605.01	76.39	528.62
58		Capital-Voted	28.90	0.44	28.46
	<b>23</b>	<b>Labour</b>			
59		Revenue-Voted	111.37	72.65	38.72
60		Capital-Voted	24.59	0.13	24.46
	<b>24</b>	<b>Energy</b>			
61		Revenue-Voted	3.13	0.00	3.13
62		Capital-Voted	41.12	0.00	41.12
	<b>25</b>	<b>Kannada and Culture</b>			
63		Revenue-Voted	35.62	0.00	35.62
64		Capital-Voted	2.34	0.00	2.34
	<b>26</b>	<b>Planning, Statistics, Science and Technology</b>			
65		Revenue-Voted	169.66	11.09	158.57
66		Capital-Voted	125.66	0.00	125.66
	<b>27</b>	<b>Law</b>			
67		Revenue-Voted	72.89	32.67	40.22
	<b>28</b>	<b>Parliamentary Affairs and Legislation</b>			

68		Revenue-Voted	24.82	0.40	24.42
69		Revenue-Charged	0.71	0.00	0.71
	<b>29</b>	<b>Debt Servicing</b>			
70		Revenue-Charged	1,182.51	4.02	1,178.49
71		Capital-Charged	0.00	0.01	0.00
<b>Total</b>			<b>14,092.72</b>	<b>2,504.26</b>	<b>11,994.81</b>

Source: Appropriation Accounts

**Appendix 2.12****Cases where funds were surrendered in excess of ₹ five crore on 30 and 31 March 2017**

(Reference: Paragraph 2.7.12; Page 97)

**(₹ in crore)**

<b>Sl. No.</b>	<b>Grant No./Nomenclature</b>		<b>No. of cases</b>	<b>Total Provision</b>	<b>Amount surrendered</b>	<b>Percentage to total provision</b>
1	01	Agriculture and Horticulture	4	579.74	81.58	14
2	02	Animal Husbandry and Fisheries	2	32.72	17.83	54
3	03	Finance	3	127.52	110.23	86
4	04	Department of Personnel and Administrative Reforms	2	72.54	56.29	78
5	05	Home and Transport	4	142.44	76.28	54
6	08	Forest, Ecology and Environment	3	381.22	159.45	42
7	13	Food and Civil Supplies	3	1,935.83	117.07	6
8	14	Revenue	1	21.25	9.73	46
9	17	Education	5	545.43	40.05	7
10	18	Commerce and Industries	1	50.00	40.70	81
11	20	Public Works	16	3,767.94	595.03	16
12	21	Water Resources	8	648.37	384.86	59
13	22	Health and Family Welfare	3	1,164.51	37.42	3
14	23	Labour	5	226.90	56.98	25
15	27	Law	1	15.67	5.86	37
<b>Total</b>			<b>61</b>	<b>9,712.08</b>	<b>1,789.36</b>	<b>18</b>

*Source: Office of the AG(A&E)*

## Appendix 2.13

### Results of substantial surrenders made during the year

(Reference: Paragraph 2.7.13; Page 97)

(₹ in crore)

Sl. No.	Grant No.	Name of the Section (Head of Account)	Provision	Amount surrendered	Percentage of surrender	Remarks
1	01	2401-00-102-0-28-103 GIA - General	28.90	25.00	86	No specific reasons furnished
2		2401-00-103-0-15-059 Other Expenses	173.81	121.38	70	
3		2401-00-109-0-21-106 Subsidies	10.50	5.21	50	
4	02	2405-00-101-0-58-106 Subsidies	13.54	9.50	70	Due to late receipt of scheduled guidelines
5		2405-00-109-0-01-102 GIA - Asset Creation	5.63	5.63	100	Due to non-approval for construction of Oceanarium in Pilikula Nisargadhama
6		4405-00-104-0-02-386 Construction	19.18	10.31	54	Due to non-receipt of Central Fund
7	03	2054-00-095-0-01-125 Modernisation	49.86	39.88	80	Installation of CC Cameras to strong rooms in Treasury Department proved unnecessary.
8		3475-00-800-0-02-104 Contribution	67.19	67.19	100	No specific reasons furnished
9	05	2041-00-102-0-03-059 Other Expenses	5.00	3.15	63	
10		2055-00-113-0-01-106 Subsidies	53.72	35.81	67	
11		2235-60-200-1-99-251 Pension and Other Retirement Benefits	8.94	6.33	71	
12	06	5465-01-190-1-05-211 Investment	100.00	85.31	85	Due to lack/want of sufficient time for purchase of Computer parts from Gemporal
13	07	2515-00-101-0-24-059 Others Expenses	11.25	10.50	93	
14		4702-00-101-1-14-436 NABARD Works	40.50	20.46	51	
15		4702-00-101-1-14-437 NABARD –SCSP	7.00	7.00	100	
16	08	2406-01-101-2-81-139 Major Works	1.00	0.80	80	No specific reasons furnished
17		2406-01-196-1-01-300 Lumpsum-ZP	5.14	5.14	100	
18	09	2425-00-004-0-01-125 Modernisation	5.00	5.00	100	
19	10	2225-03-102-3-10-103 Grants-in-Aid General	50.00	38.81	78	
20	12	4220-60-101-0-02-386 Construction	6.00	4.67	78	
21	14	2053-00-800-0-12-422, 423 SCSP/TSP	7.47	7.47	100	
22	17	2202-01-053-0-02-059 Other Expenses	5.00	4.00	80	

Sl. No.	Grant No.	Name of the Section (Head of Account)	Provision	Amount surrendered	Percentage of surrender	Remarks
23		2202-01-101-0-08-059 Other Expenses	9.00	8.87	99	As funds could not be spent to High Schools and PU Colleges under this
24		2202-01-106-0-02-059 Other Expenses	15.00	15.00	100	
25		2202-02-109-0-15-133 Special Development Plan	18.00	18.00	100	Due to implementation of the scheme in 2016-17 by utilizing funds released to SSA Society during the earlier years.
26		2202-02-109-0-15-422, 423 SCSP/TSP	6.48	6.48	100	
27		2202-80-003-0-05-059 Other Expenses	59.50	46.38	78	No specific reasons furnished
28		2202-80-003-0-05-422 SCSP	17.00	12.75	75	Due to Fund provided through supplementary under Capital Heads
29	18	4860-04-004-0-01-172 Roads	50.00	40.70	81	No specific reasons furnished
30	19	3604-00-191-1-25-200 Maintenance Expenditure	29.42	22.07	75	
31		3604-00-193-3-51-032 Grant for creation of capital assets	13.68	9.23	67	Due to delay in issue of Nagarothana-3 Projects guidelines.
32	20	2059-80-800-0-06-051 General Expenses	120.00	80.55	67	Due to delay in calling of tenders for Sand mining
33		5051-02-201-0-04-059 Other Expenses	43.66	31.04	71	Due to non-completion of works in Karwar Harbour, Break Water construction and other works, was appropriated to other heads
34		5054-03-337-0-17-160 Renewals	100.00	79.04	79	No specific reasons furnished
35	21	4701-80-190-4-00-436 NABARD Works	100.00	62.91	63	
36	22	2210-05-105-1-13-117 Scholarship and Incentives	6.00	3.20	53	
37		4210-01-110-1-16-139 Major Works	10.00	10.00	100	
38	23	2230-03-101-0-35-059 Other Expenses	10.90	6.56	60	
39		2230-03-101-0-35-133 Special Development Plan	8.00	8.00	100	
40	27	2014-00-105-0-01-053 Purchase of Furniture and Fixture for office	8.15	7.19	88	Due to economy measures.
41		2014-00-114-0-01-059 Other Expenses	5.68	3.37	59	
<b>Total</b>			<b>1,305.10</b>	<b>989.89</b>		

Source: Appropriation Accounts/Grant Register



## Appendix 2.14

### Rush of Expenditure – Grant No. 11 (Reference: Paragraph 2.9.1.10; Page 103)

(₹ in crore)

Sl. No.	Head of Account and Nomenclature	Total expenditure during the year	Expenditure during the last quarter		Expenditure during March	
			Amount	%	Amount	%
1	2235-02-102-0-04 ICDS (CSS)	38.69	37.46	97	29.08	75
2	2235-02-102-0-24 Prevention of Trafficking of women and children	0.44	0.33	75	0.32	73
3	2235-02-102-0-28 Karnataka State Commission for protection of Child Rights	2.39	1.61	67	1.16	49
4	2235-02-102-0-31 Balavikasa Academy, Dharwad	4.75	4.75	100	2.38	50
5	2235-02-102-0-41 Beti Bachao, Beti Padhao	0.38	0.38	100	0.37	97
6	2235-02-102-0-42 One Stop Center in Udupi	0.63	0.63	100	0.63	100
7	2235-02-103-0-46 Rajiv Gandhi Scheme for empowerment of Adolescent Girls (SABALA)	0.74	0.74	100	0.74	100
8	2235-02-103-0-64 Swadhar Gruha	7.79	7.79	100	7.79	100
9	2235-02-103-0-62 Working Women's Hostel	0.12	0.12	100	0.12	100
10	2235-60-103-0-01 New Pension System for Anganwadi Workers	14.95	7.29	49	7.29	49
11	2235-02-103-0-61 Indira Gandhi Mathruthva Sahayoga Yojane	1.51	1.39	92	1.39	92
12	4235-02-102-0-01 Construction of Anganwadi buildings	31.67	17.18	54	12.83	41
13	4235-02-102-0-06 Construction of Anganwadi buildings (ICDS-MNREGA)	24.95	24.95	100	22.19	89
14	4235-02-103-1-02 Construction of marketing outlets for Stree Shakthi products at taluk level	1.50	1.48	99	0.90	60
15	4235-02-102-0-02 Construction of Anganwadi Buildings (SDP)	4.53	4.44	98	1.93	43
16	4235-02-103-1-04 Construction of Training Institute for SHGs & Clusters	1.00	0.95	95	0.75	75
17	4235-02-102-1-03 Upgradation of Anganwadi buildings	19.97	19.97	100	17.00	85

Source: Grant Register

### Appendix 2.15

#### Excess payment of Family Pension (Reference: Paragraph 2.10; Page 108)

Sl. No.	Name of the Treasury	No. of cases	Amount in ₹	Period
1	Bengaluru (Rural)	3	3,92,415	22-06-2011 to 31-03-2016
2	Ballari	3	4,56,077	29-05-2009 to 31-10-2016
3	Udupi	1	95,865	23-05-2015 to 31-10-2016
4	Karwar	12	14,55,629	28-02-2011 to 30-09-2016
5	Hubballi	2	2,80,218	12-05-2013 to 31-07-2016
6	Chamarajanagar	7	3,88,251	19-12-2013 to 31-08-2016
7	Bidar	9	4,64,549	13-04-2015 to 30-09-2016
8	Mangaluru	4	6,14,151	04-11-2011 to 31-10-2016
9	Mysuru	3	2,64,822	23-04-2015 to 31-12-2016
10	Tumakuru	2	2,34,128	30-10-2014 to 30-09-2016
11	Haveri	6	2,29,668	25-04-2015 to 31-03-2016
12	Davanagere	3	2,68,514	10-05-2013 to 31-03-2016
13	Kalaburagi	3	5,09,242	01-07-2007 to 31-03-2016
14	Gadag	5	2,16,240	19-08-2015 to 31-05-2016
15	Bagalkote	5	2,16,421	01-04-2012 to 30-06-2016
16	Mandya	6	1,29,602	02-06-2015 to 29-02-2016
17	Shivamogga	10	8,59,624	31-03-2010 to 31-03-2016
18	Chitradurga	4	11,11,137	19-06-2008 to 30-04-2016
19	Chikkaballapura	8	46,316	20-08-2015 to 29-02-2016
20	Belagavi	11	14,08,129	02-05-2012 to 31-03-2016
21	Madikeri	2	1,01,995	12-04-2015 to 31-12-2016
22	Hassan	1	53,208	29-05-2015 to 31-10-2016
23	Dharwad	5	4,20,614	09-10-2013 to 30-11-2016
24	Bengaluru (Urban)	1	1,01,548	07-05-2015 to 31-08-2016
25	Chikkamagaluru	2	3,22,676	19-12-2011 to 31-12-2016
26	Kolar	5	10,05,580	19-04-2007 to 31-03-2016
27	Pension Payment Treasury	11	13,62,181	31-08-2012 to 31-07-2016
28	Raichuru	6	2,08,395	30-04-2015 to 31-05-2016
29	Ramanagara	3	2,72,322	13-04-2015 to 30-09-2016
30	Vijayapura	4	2,97,584	16-07-2015 to 31-08-2016
31	Yadgir	1	59,474	23-11-2015 to 30-11-2016
32	Koppal	3	1,45,785	14-05-2015 to 30-04-2016
		<b>151</b>	<b>1,39,92,360</b>	

Source: Office of AG(A&E)

## Appendix 2.16

### Repeated excess payment of Family Pension

(Reference: Paragraph 2.10; Page 109)

(Amount in ₹)

Sl. No.	Name of the Treasury	CEP POINTED IN 2016-17		Excess payment during earlier year	Recovery during 2015-16	Overall Excess Payment including cases which appeared in earlier Audit Reports	
		No. of cases	Amount			Total Amount	Period
1	Ballari	2	1,37,148	1,42,267	0	2,79,415	13-01-2015 to 31-10-2016
2	Udupi	7	3,65,368	5,54,232	2,41,007	6,78,593	06-11-2013 to 31-08-2016
3	Karwar	5	2,95,077	4,30,772	2,60,104	4,65,745	12-04-2012 to 30-09-2016
4	Chamarajanagar	2	60,482	26,563	10,258	76,787	01-10-2014 to 31-08-2016
5	Bidar	4	3,49,101	4,61,261	0	8,10,362	23-09-2013 to 30-09-2016
6	Mangaluru	6	4,80,191	4,67,815	0	9,48,006	13-06-2014 to 31-10-2016
7	Mysuru	2	36,000	1,22,152	0	1,58,152	10-12-2007 to 31-12-2016
8	Haveri	3	1,46,744	1,58,297	0	3,05,041	10-11-2011 to 31-03-2016
9	Kalaburagi	2	77,150	1,42,729	0	2,19,879	16-10-2013 to 31-03-2016
10	Gadag	2	1,21,322	73,037	0	1,94,359	15-12-2013 to 30-06-2016
11	Bagalakote	3	2,48,342	1,66,623	0	4,14,965	21-08-2014 to 30-04-2016
12	Shivamogga	1	1,16,931	15,345	12,000	1,20,276	21-12-2013 to 31-03-2016
13	Belagavi	11	9,82,883	3,85,590	0	13,68,473	26-12-2007 to 31-03-2016
14	Madikeri	2	1,27,151	2,19,153	0	3,46,304	01-12-2012 to 31-12-2016
15	Hassan	5	2,36,943	9,72,174	0	12,09,117	26-04-2013 to 31-10-2016
16	Chikkamagaluru	3	1,76,477	6,34,596	0	8,11,073	22-09-2012 to 30-09-2016
17	Kolar	4	5,21,257	2,07,705	0	7,28,962	07-01-2007 to 31-03-2016
18	Pension Payment Treasury	11	7,65,041	16,88,501	0	24,53,542	05-10-2006 to 31-07-2016
19	Raichuru	2	1,67,012	2,04,457	0	3,71,469	14-05-2011 to 31-05-2016
20	Yadgir	1	40,209	20,500	48,797	11,912	06-07-2015 to 30-11-2016
21	Koppal	1	65,382	2,84,983	0	3,50,365	01-01-2013 to 31-12-2015
		<b>79</b>	<b>55,16,211</b>	<b>73,78,752</b>	<b>5,72,166</b>	<b>1,23,22,797</b>	

Source: Office of the AG(A&E)

## Appendix 2.17

**Avoidable Loss of interest**  
(Reference: Paragraph 2.10; Page 109)

(Amount in ₹)

Sl. No.	Name of the Treasury	EP Amount	CEP Amount	Total	Pointed out during	No. of months up to March 2017	Interest @ 4%
1	Bengaluru (Rural)	3,92,415	0	3,92,415	10-08-2016	8	10,464
2	Ballari	4,56,077	2,79,415	7,35,492	27-02-2017	1	2,452
3	Udupi	95,865	6,78,593	7,74,458	02-01-2017	3	7,745
4	Karwar	14,55,629	4,65,745	19,21,374	01-02-2017	2	12,809
5	Hubballi	2,80,218	0	2,80,218	28-10-2016	5	4670
6	Chamarajanagar	3,88,251	76,787	4,65,038	27-12-2016	3	4650
7	Bidar	4,64,549	8,10,362	12,74,911	02-01-2017	3	12,749
8	Mangaluru	6,14,151	9,48,006	15,62,157	17-01-2017	2	10,414
9	Mysuru	2,64,822	1,58,152	4,22,974	16-03-2017	0	0
10	Tumakuru	2,34,128	0	2,34,128	16-01-2017	2	1,561
11	Haveri	2,29,668	3,05,041	5,34,709	23-09-2016	6	10,694
12	Davanagere	2,68,514	0	2,68,514	10-08-2016	8	7,160
13	Kalaburagi	5,09,242	2,19,879	7,29,121	20-09-2016	6	14,582
14	Gadag	2,16,240	1,94,359	4,10,599	24-08-2016	7	9,581
15	Bagalakote	2,16,421	4,14,965	6,31,386	20-09-2016	6	12,628
16	Mandya	1,29,602	0	1,29,602	08-06-2016	10	4,320
17	Shivamogga	8,59,624	1,20,276	9,79,900	27-06-2016	9	29,397
18	Chitradurga	11,11,137	0	11,11,137	01-07-2016	9	33,334
19	Chikkaballapura	46,316	0	46,316	01-07-2016	9	1,389
20	Belagavi	14,08,129	13,68,473	27,76,602	12-07-2016	9	83,298
21	Madikeri	1,01,995	3,46,304	4,48,299	24-03-2017	0	0
22	Hassan	53,208	12,09,117	12,62,325	04-04-2017	0	0
23	Dharwad	4,20,614	0	4,20,614	01-02-2017	2	2,804
24	Bangaluru (Urban)	1,01,548	0	1,01,548	06-12-2016	4	1,354
25	Chikkamagaluru	3,22,676	8,11,073	11,33,749	10-02-2017	2	7,558
26	Kolar	10,05,580	7,28,962	17,34,542	01-07-2016	9	52,036
27	Pension Payment Treasury	13,62,181	24,53,542	38,15,723	22-11-2016	4	50,876
28	Raichuru	2,08,395	3,71,469	5,79,864	20-09-2016	6	11,597
29	Ramanagara	2,72,322	0	2,72,322	23-01-2017	2	1,815
30	Vijayapura	2,97,584	0	2,97,584	02-03-2017	1	992
31	Yadgir	59,474	11,912	71,386	02-03-2017	1	238
32	Koppal	1,45,785	3,50,365	4,96,150	09-08-2016	8	13,231
	<b>Total</b>	<b>1,39,92,360</b>	<b>1,23,22,797</b>	<b>2,63,15,157</b>			<b>4,16,398</b>

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

### Appendix 3.1

**Major Head and department-wise details of outstanding UCs separately for each year**  
(Reference: Paragraph 3.1; Page 113)

					(₹ 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
				7	0.96
2	2210	Medical and Public Health	2013-14	10	48.33
			2014-15	59	371.54
			2015-16	46	237.40
				115	657.27
3	2217	Urban Development	2013-14	1	23.61
			2015-16	1	2.48
				2	26.09
4	2220	Information and Publicity	2007-08	3	0.30
			2008-09	1	0.05
			2010-11	6	1.98
			2011-12	5	2.18
			2012-13	5	2.58
			2013-14	6	3.35
				26	10.44
5	2245	Relief on account of Natural Calamities	2001-02	3	1.41
				3	1.41
6	2851	Village and Small Industries	2006-07	1	0.19
				1	0.19
7	3451	Secretariat-Economic Services	2012-13	1	5.00
			2013-14	3	6.25
				4	11.25
8	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
				15	16.33
Total				173	723.94

Source: Office of the AG(A&E)

## Appendix 3.2

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

(Reference: Paragraph 3.2; Page 114)

Sl. No.	Department	No. of Institutions	Years for which information not received
1	Education	384	1994-95 to 2016-17
2	Medical Education	19	2013-14 to 2016-17
3	Commerce and Industries	8	2003-04 to 2016-17
4	Health and Family Welfare	2	2015-16 to 2016-17
5	Information, Tourism and Youth Services	4	1999-00 to 2016-17
6	Social Welfare	4	2014-15 to 2016-17
7	Labour	1	2014-15 to 2016-17
8	Minority Welfare	2	2013-14 to 2016-17
9	Animal Husbandry and Veterinary Service and Fisheries	3	2003-04 to 2016-17
10	Department of Parliamentary Affairs and Legislation	1	2014-15 to 2016-17
11	Endowments	3	2012-13 to 2016-17
12	IT, BT, Science and Technology	5	2014-15 to 2016-17
13	Co-operation	1	1994-95 to 2016-17
14	Kannada and Culture Department	1	2016-17

Source: Office of the 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 114)

Sl. No.	Name of the Autonomous Body	Section under which Audited	Period of Entrustment	Year up to which accounts rendered	Year up to 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	2015-16	2015-16	2014-15 Dt:25-11-2016
2	Karnataka Industrial Area Development Board, Bengaluru	19(3)	2014-15 to 2018-19	2015-16	2015-16	2014-15 Dt:25-11-2016
3	Karnataka Slum Development Board, Bengaluru	19(3)	2012-13 to 2016-17	2016-17	2015-16	2015-16 Dt:14-11-2017
4	Bangalore Water Supply and Sewerage Board, Bengaluru	19(3)	2012-13 to 2016-17	2015-16	2014-15	2014-15 Dt:12-06-2017
5	Karnataka Housing Board, Bengaluru	19(3)	2016-17 to 2020-21	2016-17	2015-16	2015-16 Dt:14-11-2017
6	Karnataka State Legal Services Authority, Bengaluru and 30 District Legal Services Authorities	19(2)	As per Act	2016-17	2015-16	2014-15 Dt:25-11-2016
7	Karnataka Bio-Diversity Board, Bengaluru	20(1)	2014-15 to 2018-19	2015-16	2015-16	2014-15 Dt:25-11-2016
8	Karnataka Urban Water Supply and Drainage Board, Bengaluru	19(3)	2015-16 to 2019-20	2016-17	2015-16	2015-16 Dt:14-11-2017
9	Bangalore Development Authority, Bengaluru	19(3)	2015-16 to 2019-20	2015-16	2014-15	2013-14 Dt:14-11-2017
10	Karnataka State Human Rights Commission, Bengaluru	19(2)	As per Act	2016-17	2015-16	2015-16 Dt:14-11-2017
11	Karnataka Building and other Construction Workers Welfare Board, Bengaluru	19(2)	As per Act	2014-15	2013-14	Not placed

Source: Offices of AG(G&SSA) and AG(E&RSA)

### Appendix 3.4

#### Position of arrears in finalisation of Proforma Accounts by the departmentally managed Commercial and Quasi-Commercial Undertakings

(Reference: Paragraph 3.4; Page 115)

(₹ in crore)

Sl. No.	Undertakings	Accounts Finalised up to	Investment as per the Last Accounts Finalised	Remarks
1	Chamarajendra Technical Institute, Mysuru	1984-85	-	Proforma Accounts due from 1985-86
2	Government Saw Mills, Joida	1968-69	-	Proforma Accounts due from 1969-70. Undertakings closed w.e.f 27-4-1971
3	Dasara Exhibition Committee, Mysuru	1980-81	-	Proforma Accounts due from 1981-82 to 1995-96
4	Bangalore Diary, 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 (KDDC) with effect from 1 <sup>st</sup> 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
10	Government Milk Supply Scheme, Mangaluru	1982-83	-	KDDC



Sl. No.	Undertakings	Accounts Finalised up to	Investment as per the Last Accounts Finalised	Remarks
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	Information not available
14	Government Silk Filature, Mambally	2015-16	2.38	
15	Government Silk Twisting and Weaving Factory, Mudigundam	2014-15	1.91	
16	Government Silk Filature, Chamarajanagar	2014-15	1.89	
17	Government Silk Filature, Santhemarahalli	2015-16	1.47	
18	Government Central Workshop, Madikeri	2008-09	0.07	Proforma Accounts due from 2009-10
19	Karnataka Government Insurance Department, Bengaluru	-	No Capital Account	Information not available

Source: Finance Accounts

## Appendix 3.5

## Department-wise/duration-wise breakup of the cases of theft and misappropriation

(Reference: Paragraph 3.5; Page 115)

(₹ In lakh)

Department	<5years		<15 years		<20 years		<25 years		>25 years		Total	
	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
Medical Education	0	0	0	0	0	0	2	1.98	1	0.29	3	2.27
Forest, Environment and Ecology	1	6.25	0	0	0	0	0	0	0	0	1	6.25
Health and Family Welfare	0	0	0	0	0	0	0	0	10	1.60	10	1.60
Home	1	79.04	0	0	2	22.90	1	66.05	0	0	4	167.99
Labour	0	0	0	0	0	0	1	3.10	1	0.89	2	3.99
Law and Parliamentary Affairs	1	20.00	0	0	0	0	0	0	0	0	1	20.00
PWP & IWTD	2	1,180.08	0	0	0	0	0	0	0	0	2	1,180.08
Social Welfare	1	325.28	1	9.48		0	0	0	1	2.69	3	337.45
Department of Personnel and Administrative Reforms	1	2.76	0	0	0	0	0	0	0	0	1	2.76
Revenue	1	87.44	0	0	0	0	0	0	0	0	1	87.44
Agriculture and Horticulture	1	1.47	0	0	0	0	0	0	0	0	1	1.47
<b>Total</b>	<b>9</b>	<b>1,702.32</b>	<b>1</b>	<b>9.48</b>	<b>2</b>	<b>22.90</b>	<b>4</b>	<b>71.13</b>	<b>13</b>	<b>5.47</b>	<b>29</b>	<b>1,811.30</b>

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

### Appendix 3.6

#### Department-wise/Category-wise details of theft and misappropriation cases (Reference: Paragraph: 3.5; Page 115)

(₹ in lakhs)

Department	Theft		Misappropriation/Loss of Government Money		Total	
	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
Medical Education	0	0	3	2.27	3	2.27
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	1	2.50	3	165.49	4	167.99
Labour	1	3.10	1	0.89	2	3.99
Law and Parliamentary Affairs	0	0	1	20.00	1	20.00
PWP & IWTD	0	0	2	1,180.08	2	1,180.08
Social Welfare	0	0	3	337.45	3	337.45
Department of Personnel and Administrative Reforms	0	0	1	2.76	1	2.76
Revenue	0	0	1	87.44	1	87.44
Agriculture and Horticulture	0	0	1	1.47	1	1.47
<b>Total</b>	<b>4</b>	<b>5.62</b>	<b>25</b>	<b>1,805.68</b>	<b>29</b>	<b>1,811.30</b>

Source: Information compiled by offices of AG(G&SSA) and AG(E&RSA)

### Appendix 3.7

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

(Reference: Paragraph 3.6; Page 115)

Sl. No.	Department	Officer responsible for furnishing accounts	Period for which accounts are due
<b>Annual Accounts</b>			
1	Agriculture	Director of Agriculture	2016-17
2	Printing and Stationery	Director of Printing and Stationery	
3	Information and Publicity	Director of Information and Publicity	
4	Animal Husbandry and Veterinary Services	Commissioner of Animal Husbandry and Veterinary Services	2015-16 and 2016-17
5	Home	Director General and Inspector General of Police	2016-17
6		Director General and Inspector General of Prisons	
7	Health	Director Health and Family Welfare Services	2008-09 to 2016-17
8		Karnataka State Drugs Logistics and Warehousing Society (Govt. Medical Stores)	2014-15 to 2016-17
9		Indian System of Medicine and Homeopathy	2011-12 to 2016-17
10		Director of Medical Education	2008-09 to 2016-17
11	Commerce and Industries	Director	2013-14 to 2016-17
12	Forest	CF, WP & FS Mysuru	2016-17
13		CF, WP & FS, Shivamogga	
14		CF,BRT, Chamarajanagara	
15		DCF, Davanagere	2015-17
16		DCF, Bhadravathi	2014-17
17		DCF, Mangaluru	2016-17
18		DCF(WL), Kudremukh, Karkala	
19		DCF, Kundapura	
20		DCF, Chitradurga	
21		DCF(WL), Shivamogga	2014-17
22		DCF, Shivamogga	2016-17
23		DCF, Mysuru	
24		DCF, Mandya	2015-17
25		DCF, Hunsuru	2016-17
26		DCF (WL), Mysuru	2015-17
27		DCF, FMS,Bengaluru	2014-17
28		DCF,FMS, Hassan	

Sl. No.	Department	Officer responsible for furnishing accounts	Period for which accounts are due
29		DCF, FMS, Madikeri	2014-17
30		DCF, FMS, Mysuru	
31		DCF, FMS, Shivamogga	
32		ACF Utilization, Bengaluru	
33		DCF(T) Chickmagaluru	
34		DCF(T), Koppa	
35		DCF, Urban, Bengaluru	
36		DCF, Rural, Bengaluru	
37		DCF(T) Kolar	
38		DCF (T) Chickballapur	
39		DCF(T) Ramanagara	
40		DCF, FTATI, Bengaluru	
41		DCF(T), Madikeri	
42		DCF Wildlife Dvn, Madikeri	
43		DCF(T) Virajpete	
44		DCF(T), Mangaluru	
45		DCF Hassan	
46		CF Hassan	
47		CF Bhadra (WL)BRT, Chikmagaluru	2016-17
48		DCF, Tumakuru	2014-17
Half yearly Accounts			
1	Public Works, Port & Inland Water Transport Department	EE, PWP&IWTD, Shivamogga	March 2017
2		EE, PWP&IWTD, Chitradurga	March 2014 to March 2017
3		EE, PWP&IWTD, Davanagere	
4		EE, PWP&IWTD, Spl Dvn, Shivamogga	March 2015 to 2017
5		EE, PWP&IWTD, No.1 Building Dvn Bengaluru	March 2017
6		EE, ESI, Buidling dvn, Bengaluru	
7		EE, PWP&IWTD, Spl Dvn, R&B Bengaluru	March 2015 to March 2017
8		EE, PWP&IWTD, Bengaluru	March 2017
9		EE, PWP&IWTD, Ramanagara	March 2015 to March 2017
10		EE, PWP&IWTD, Kolar	
11		EE, PWP&IWTD, Chickballapur	
12		EE, PWP&IWTD Chamarajanagar	March 2017
13		EE, PWP&IWTD Mandya	March 2014 to March 2017
14		EE, PWP&IWTD, Mysuru	
15		EE, PWP&IWTD, Hunsuru	
16		EE, PWP&IWTD, Udupi	March 2016 to March 2017
17		EE, PWP&IWTD, Madikeri	September 2014 to March 2017
18		EE, PWP&IWTD, Mangaluru	March 2014 to March 2017

Sl. No.	Department	Officer responsible for furnishing accounts	Period for which accounts are due
19		EE, PWD&IWTD Electrical Dvn, Bengaluru	September 2016 to March 2017
20		EE, PWP&IWTD, Hassan	March 2014 to March 2017
21		EE, PWP&IWTD, QA, Bengaluru	March 2015 to March 2017
22		EE, PWP&IWTD, QA, Hassan	
23	National Highways	EE, NH Spl. Dvn, Bengaluru	September 2014 to March 2017
24		EE, NH Dvn, Chitradurga	September 2016 to March 2017
25		EE, NH Dvn, Bengaluru	March 2015 to March 2017
26		EE, NH Dvn, Mangaluru	March 2016 to March 2017
27	Sericulture	EE, No.1, Sericulture Division, Bengaluru	

*Source: Information complied by offices of AG(G&SSA) and AG(E&RSA)*

### Appendix 3.8

#### Balances remaining under Inoperative PD Accounts

(Reference: Paragraph 3.8.3; Page 118)

(Amount in ₹)

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	1994-95 onwards
2	Cash Order Deposits	10,228.81	Prior to 2000
3	Sugar Surcharge	7,14,048.55	Prior to 1993-94
4	PWD Officer	10,01,430.00	Information not available
5	Special DC, DRDS, Mandya	4,49,156.07	1994-95 onwards
6	Industries and Commerce	40,66,006.37	1995-96 onwards
7	Deputy Commissioner, Dharwar	5,95,047.31	Information not available
8	Ram Kumar Jalal Memorial Fund	195.00	1994-95 onwards
9	Ration Shop Deposit	49,936.00	
10	Special Land Acquisition Officer, SCR Project	2,76,96,190.00	Information not available
<b>Total</b>		<b>4,74,93,927.21</b>	
<b>Debit Balances</b>			
1	Harijan Development Welfare Fund	5,18,350.71	Information not available
2	Maharaja College of Education	570.00	2008-09 onwards
3	SKC Protection Board	1,91,908.00	Information not available
4	Chief Minister's Drought Relief Fund	82,45,390.20	Prior to 2000
5	Asha Kiran	26,350.00	1994-95 onwards
6	Deposits of Private Estate under Commercial Organization	75.00	Prior to 2000
7	Gram Panchayat Deposits	34,00,890.55	1994-95 onwards
8	Joint Labour Commissioner, Mysuru	26,059.44	Prior to 2000
9	Deposits of District Consumer Forum	1,24,360.00	Information not available
<b>Total</b>		<b>1,25,33,953.90</b>	
<b>Nil Closing Balance</b>			
1	Deputy Registrar, Bidar	0	Nil
2	Asst. Registrar of Co-operative Societies		

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

### Appendix 3.9

#### Recovery under minor head 902/911 -Deduct recovery of Overpayments of PRI (Reference: Paragraph 3.11.1; Page 122)

(₹ in crore)

Head of Account	Original Budget Estimate	Supplementary Estimate II
2401	0	8.57
2402	0	13.67
2403	0	15.61
2059	0	28.44
2215	0	1.43
2501	0	0.45
2515	259.72	36.09
3054	167.00	13.42
2406	0	1.99
2425	0	0.05
3475	0	0.18
2225	230.93	77.83
2235	0	18.37
2204	0	1.02
2202	1,705.35	301.16
2851	0	19.69
2702	0	3.97
2210	341.00	51.16
2211	0	15.58
2230	0	2.62
2205	0	0.19
3425	0	0.15
3451	0	3.84
<b>Total</b>	<b>2,704.00</b>	<b>615.48</b>

Source: Budget documents



## Glossary

### Basis of calculation

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

### Abbreviations

Sl. No.	Abbreviation	Full Form
1	AC Bill	Abstract Contingent Bill
2	AG (A&E)	Accountant General (Accounts and Entitlement)
3	BMRCL	Bangalore Metro Rail Corporation Limited
4	BPL	Below Poverty Line
5	C&AG	Comptroller and Auditor General
6	CAGR	Compounded Annual Growth Rate
7	CMRRD	Chief Minister's Rural Road Development Fund
8	CPPC	Centralised Pension Processing Centers
9	CRA	Central Record keeping Agency
10	CSF	Consolidated Sinking Fund
11	CSS	Centrally Sponsored Schemes
12	DC	Deputy Commissioner
13	DCPS	Defined Contribution Pension Scheme
14	DDOs	Drawing and Disbursing Officers
15	DDR	Debt, Deposit and Remittances
16	DE	Development Expenditure
17	DPC	Duties, Powers and Conditions of Service
18	EAP	Externally Assisted Project
19	EFC	Eleventh Finance Commission
20	ERC	Expenditure Reforms Commission
21	ESCOMs	Electricity Supply Companies
22	FD	Finance Department
23	FMRC	Fiscal Management Review Committee
24	FRBM	Fiscal Responsibility and Budget Management
25	GCU's	Government Commercial Undertakings
26	GDP	Gross Domestic Product
27	GIC	General Insurance Corporation
28	GOI	Government of India
29	GOK	Government of Karnataka
30	GOs	Government Orders
31	GP	Gram Panchayat
32	GSDP	Gross State Domestic Product
33	GST	Goods and Service Tax
34	HOA	Head of Account
35	HUDCO	Housing and Urban Development Corporation Limited
36	IAY	Indira Aawas Yojana
37	IDD	Infrastructure Development Department
38	IFA	Internal Financial Advisor
39	IGAS	Indian Government Accounting Standard
40	IIF	Infrastructure Initiative Fund
41	IML	Indian Made Liquor
42	KBJNL	Krishna Bhagya Jala Nigam Limited
43	KBM	Karnataka Budget Manual

44	KFC	Karnataka Financial Code
45	KFRA	Karnataka Fiscal Responsibility Act
46	KNNL	Karnataka Neeravari Nigama Limited
47	KPTCL	Karnataka Power Transmission Corporation Limited
48	KRDCL	Karnataka Road Development Corporation Limited
49	KRIDCL	Karnataka Rural Infrastructure Development Corporation Limited
50	LIC	Life Insurance Corporation
51	LMMH	List of Major and Minor Heads
52	MTFP	Medium Term Fiscal Plan
53	NABARD	National Bank for Agriculture and Rural Development
54	NCDC	National Co-operative Development Corporation
55	NDC	Non-Payment Detailed Contingent Bill
56	NGOs	Non – Government Organisations
57	NPIC	New Pension Implementation Cell
58	NPS	New Pension Scheme
59	NRDWP	National Rural Drinking Water Programme
60	NSDL	National Securities Depository Limited
61	NSSF	National Small Savings Fund
62	NTR	Non-Tax Revenue
63	OBB	Off-Budget Borrowings
64	PAC	Public Accounts Committee
65	PAO	Pay and Accounts Office
66	PD	Personal Deposit
67	PDS	Public Distribution System
68	PF	Provident Fund
69	PFC	Power Finance Corporation
70	PFRDA	Pension Fund Regulatory Development Authority
71	PPP	Public Private Partnership
72	PRAN	Permanent Retirement Account Number
73	PRIs	Panchayat Raj Institutions
74	PSUs	Public Sector Undertakings
75	PWP&IWTD	Public Works, Ports & Inland Water Transport Department
76	RBI	Reserve Bank of India
77	RDPR	Rural Development and Panchayat Raj
78	REC	Rural Electrification Corporation
79	RGRHCL	Rajiv Gandhi Rural Housing Corporation Limited
80	RIDF	Rural Infrastructure Development Fund
81	RR	Revenue Receipts
82	RSBY	Rastriya Swasthya Bhima Yojana
83	SCSP	Special Component Sub Plan
84	SDRF	State Disaster Response Fund
85	SPVs	Special Purpose Vehicles
86	SUTF	State Urban Transport Fund
87	TBs	Treasury Bills
88	TE	Total Expenditure
89	TFC	Twelfth Finance Commission
90	TNMC	Treasury Network Management Centre
91	TP	Taluk Panchayat

92	TSP	Tribal Sub Plan
93	UC	Utilisation Certificate
94	UDD	Urban Development Department
95	ULB	Urban Local Bodies
96	VAT	Value Added Tax
97	XIII FC	Thirteenth Finance Commission
98	XIV FC	Fourteenth Finance Commission
99	ZP	Zilla Panchayat