

# Appendices

## Appendix 1.1

### (A) 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	<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>21.90 %</b> )		20.90 <i>per cent</i>
5	<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>34 per 1,000 live births</b> )		24
7	<sup>5</sup> Life Expectancy at birth (All India Average = <b>68.3 years</b> )		69 years
8	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>6</sup> Human Development Index <sup>2</sup> (2007-2008) (All India = <b>0.467</b> )		0.519
10	<sup>7</sup> Gross State Domestic Product (GSDP) 2017-18 at current price (in crore)		13,10,879
11	Per capita GSDP (2017-18) (in Rupees)	Karnataka	2,14,546
		All India Average	1,29,800
12	Per capita GSDP CAGR (2008-09 to 2017-18)	Karnataka	14.09
		General Category States <sup>3</sup>	13.10
13	GSDP CAGR (2008-09 to 2017-18)	Karnataka	15.77
		<sup>5</sup> General Category States	14.45
14	<sup>8</sup> Population Growth (2008-18)	Karnataka	8.93
		<sup>6</sup> General Category States	11.60
<b>B</b>			
<b>Financial Data</b>			
<b>Particulars</b>		<b>Figures in per cent</b>	
		<b>2008-09 to 2017-18</b>	
<b>CAGR</b>		<b>General Category States</b>	<b>Karnataka</b>
a.	of Revenue Receipts.	14.69	14.55
b.	of Own Tax Revenue.	14.61	13.60
c.	of Non-Tax Revenue.	9.08	8.30
d.	of Total Expenditure.	14.55	14.61
e.	of Capital Expenditure.	12.49	14.46
f.	of Revenue Expenditure on Education.	13.52	10.76
g.	of Revenue Expenditure on Health.	15.56	16.46
h.	of Salary and Wages.	12.85	9.78
i.	of Pension.	16.91	12.30

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> Human Development Index is a composite index comprising of life expectancy, education and per-capita income.

<sup>3</sup> States other than 10 States termed as Special Category States (Arunachal Pradesh, Assam, Himachal Pradesh, Jammu & Kashmir, Manipur, Meghalaya, Nagaland, Sikkim, Tripura and Uttarakhand).

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

- (i) Surfaced roads per 100 sq. km (2016-17) is **38.86 km.**
- (ii) Unsurfaced roads per 100 sq. km (2016-17) is **0.80 km.**
- (iii) Percentage of villages electrified (2016-17) is **99.97.**
- (iv) Grossed cropped area (2015-16) is **120.09 hectares.**
- (v) Number of Primary schools (as of 2017-18) is **61,992.**
- (vi) Number of Primary health centers is **2,359.**
- (vii) Beds per lakh population (2016-17) is **80.**

1. *Census Info India 2011 Final population Totals.*
2. *Economic Survey (GOI) 2017-18 (January 2018), Vol. II, Page A 160-161.*
3. *Economic Survey (GOI) 2017-18 (January 2018), Vol. II, Page A 155.*
4. *Economic Survey (GOI) 2017-18 (January 2018), Vol. II Page A 151.*
5. *Economic Survey (GOI) 2017-18 (January 2018), Vol. II Page A 151.*
6. *Economic Survey (GOI) 2017-18 (January 2018), Vol. II Page A 161.*
7. *GSDP estimate figures are as communicated by Ministry of Finance, Government of India letter dated 28 August, 2017.*
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 has been calculated on the basis of figures provided by 16 General Category States namely Andhra Pradesh including Telangana, Bihar, Chhattisgarh, Gujarat, Haryana, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Punjab, Rajasthan, Tamilnadu, Uttar Pradesh and West Bengal.

**(B) Annual Growth Rate of GDP and GSDP at current prices**

Year	2013-14	2014-15	2015-16	2016-17	2017-18
India's GDP@ (₹ in crore)	112,33,522	124,45,128	137,64,037	152,53,714	167,73,145
Growth rate of GDP (percentage)	12.97	10.99	10.60	10.82	9.96
State's GSDP# (₹ in crore)	8,16,666	9,12,647	10,12,804	11,32,393	13,10,879
Growth rate of GSDP (percentage)	17.44	11.75	10.97	11.81	15.76

@ All India GDP figures are from MoSPI press release dated 28.07.2018.

# GSDP figures for 2013-14 to 2016-17 are taken from Economic Survey of Karnataka 2017-18 and for 2017-18 as conveyed by Ministry of Finance, Government of India vide letter dated 28 August 2017.

## Appendix 1.2

### Structure of Government Accounts

(Reference: Paragraph 1.1: Page 1)

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

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

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

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

#### Layout of Finance Accounts

Finance Accounts is prepared in two volumes with Volume-I presenting the 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.

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

## Appendix 1.3

### Abstract of Receipts and Disbursements

(Reference: Paragraph 1.1.1; Page 1)

(₹ in crore)

Receipts			Disbursements		
2016-17		2017-18	2016-17		2017-18
<b>Part A: Abstract of Receipts and Disbursement for the year 2017-18</b>					
<b>Section-A: Revenue</b>					
<b>1,33,213.79</b>	<b>I. Revenue receipts</b>	<b>1,46,999.65</b>	<b>1,31,920.75</b>	<b>I. Revenue expenditure<sup>††</sup></b>	<b>1,42,482.33#</b>
<b>82,956.13*</b>	Tax revenue <sup>††</sup>	87,130.38	<b>31,264.56</b>	<b>General Services</b>	<b>34,484.44</b>
<b>5,794.53</b>	Non-tax revenue <sup>††</sup>	6,476.53		<b>Social Services</b>	
<b>28,759.94</b>	State's share of Union Taxes & Duties	31,751.96	20,084.05	Education, Sports, Art and Culture	21,306.81
<b>7,045.21</b>	Non Plan grants	0.00	6,139.22	Health and Family Welfare	6,984.62
<b>8,101.62</b>	Grants for State Plan Schemes	0.00	10,488.88	Water Supply, Sanitation, Housing and Urban Development	11,711.89
<b>556.36</b>	Grants for Central and Centrally Sponsored Schemes	21,640.78	134.05	Information and Broadcasting	355.19
<b>0.00</b>	Centrally Sponsored Schemes	11,617.25	6,780.40	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and minorities	8,546.00
<b>0.00</b>	Finance Commission Grants	2,708.18	496.01	Labour and Labour Welfare	566.56
<b>0.00</b>	Other transfer/grants to State/UT with Legislature	7,315.35	10,208.76	Social Welfare and Nutrition	8,789.11
			217.87	Others	392.16
			<b>54,549.24</b>	<b>Total Social Services</b>	<b>58,652.35</b>
				<b>Economic Services</b>	
			11,976.46	Agriculture and Allied Activities	14,521.28
			5,546.74	Rural Development	5,209.49
			456.57	Special Areas Programmes	506.38
			1,588.91	Irrigation and Flood Control	1,845.44
			9,237.01	Energy	9,402.61
			1,313.60	Industry and Minerals	1,254.48
			4,844.18	Transport	4,969.53
			78.83	Science, Technology and Environment	95.81
			5,379.07	General Economic Services	5,050.76
			<b>40,421.37</b>	<b>Total Economic Services</b>	<b>42,855.78</b>
			<b>5,685.58</b>	<b>Grants-in-aid and Contribution</b>	<b>6,489.76</b>
			<b>1,293.04</b>	<b>II Revenue surplus carried over to Sec.-B</b>	<b>4,517.32</b>

Receipts		Disbursements			
2016-17		2017-18	2016-17		2017-18
<b>Section B – Capital and others</b>					
27,118.23	<b>II. Opening Cash Balance including Permanent Advances &amp; Cash Balance Investments &amp; Investments from earmarked funds</b>	34,353.58			
26.96	<b>III. Miscellaneous Capital receipts<sup>††</sup></b>	3.70	28,150.43\$	<b>III. Capital Outlay<sup>††</sup></b>	30,666.76
			1,060.39	<b>General Services</b>	977.45
				<b>Social Services</b>	
			1,108.46	Education, Sports, Art and Culture	1,143.12
			743.66	Health and Family Welfare	1,132.32
			2,557.89	Water Supply, Sanitation, Housing and Urban Development	3,126.02
			18.51	Information and Broadcasting	33.29
			2,242.65	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2,993.40
			130.15	Social Welfare and Nutrition	165.18
			95.52	Other Social Services	83.43
			<b>6,896.84</b>	<b>Total Social Services</b>	<b>8,676.76</b>
				<b>Economic Services</b>	
			501.42	Agriculture and Allied Activities	225.12
			49.25	Rural Development	113.74
			889.83	Special Areas Programmes	920.11
			8,634.90	Irrigation and Flood Control	10,391.83
			861.38	Energy	827.00
			352.09	Industry and Minerals	732.83
			7,623.61	Transport	7,378.51
			0.19	Science, Technology and Environment	0.21
			1,280.53	General Economic Services	423.20
			<b>20,193.20</b>	<b>Total Economic Services</b>	<b>21,012.55</b>
99.84	<b>IV. Recoveries of Loans and Advances<sup>††</sup></b>	136.93	1,934.38	<b>IV. Loans and Advances<sup>††</sup></b>	5,092.22
9.73	From Power Projects	14.44	55.08	For Power Projects	12.95
7.24	From Government Servants	4.27	3.66	To Government Servants	3.60
82.87	From Others	118.22	1,875.64	To Others	5,075.67

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Receipts			Disbursements		
2016-17		2017-18	2016-17		2017-18
31,155.92	<b>V. Public debt receipts</b>	25,121.86	7,420.24	<b>V. Repayment of Public Debt</b>	8,269.16
29,237.99	Internal debt other than Ways and Means Advances and Overdraft	23,178.61	6,293.70	Internal debt other than Ways and Means Advances & Overdraft	7,086.99
---	Ways and Means Advances from Reserve Bank of India	---	---	Ways and Means Advances from Reserve Bank of India	--
1,917.93	Loans and Advances from the Central Government	1,943.25	1,126.54	Repayment of Loans and Advances to Central Government	1,182.17
---	<b>VI. Contingency Fund (Recoupment)</b>	---	---	<b>VI. Contingency Fund Disbursements</b>	---
1,79,318.45	<b>VII. Public Account Receipts</b>	2,00,615.43	1,67,153.81	<b>VII. Public Account Disbursements</b>	1,94,536.63
5,805.48	Small Savings and Provident Funds, etc.,	6,262.21	3,147.99	Small Savings and Provident Funds, etc.,	3,450.71
7,545.43	Reserve Funds	5,667.50	1,532.70	Reserve Funds	2,648.98
47,614.16	Deposits and Advances	50,969.29	44,572.51	Deposits and Advances	49,135.43
1,18,333.71	Suspense and Miscellaneous	1,37,679.86	1,17,842.56	Suspense and Miscellaneous	1,39,189.14
19.67	Remittances	36.57	58.05	Remittances	112.37
1,293.04	<b>VIII. Revenue Surplus carried over from Sec.-A</b>	4,517.32	34,353.58	<b>VIII. Cash Balance at the end of 31-03-2018</b>	26,184.05
			0.01	Cash in Treasuries and Local Remittances	0.01
			100.05	Deposits with Reserve Bank	723.77
			3.83	Departmental Cash Balances including Permanent Advances	3.84
			23,977.48	Cash Balance Investment	12,655.49
			10,272.21	Investment from Earmarked Funds	12,800.94
2,39,012.44	<b>Total</b>	2,64,748.82	2,39,012.44	<b>Total</b>	2,64,748.82

# Includes expenditure on interest payment in respect of off-budget borrowings etc., under various service heads (₹1,043 crore borrowed through Special Purpose Vehicles – General Services (₹2 crore), Social Services (₹90 crore) and Economic Services (₹951 crore).

\$ Includes expenditure of ₹575.92 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)
Tax Receipts	1,362.17
Non Tax Receipts	54.06
Misc. Capital Receipts	-
Loan Receipts	14.44
Revenue Expenditure	1,430.50
Capital Expenditure	0.17
Loan Expenditure	-

## Appendix 1.4

## Time series data on the State Government Finances

(Reference: Paragraphs 1.1.1, 1.3, 1.3.1.1, 1.3.1.2, 1.3.2, 1.4, 1.6.1, 1.9.2, 1.9.5.1 and 1.10.2;  
Pages 1,11,13,14,19,22,24,44,51 and 53)

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Part A: Receipts</b>					
<b>1. Revenue Receipts</b>	<b>89,542</b>	<b>1,04,142</b>	<b>1,18,817</b>	<b>1,33,214</b>	<b>1,47,000</b>
<b>2. Rate of growth</b>	<b>14.54</b>	<b>16.31</b>	<b>14.09</b>	<b>12.12</b>	<b>10.35</b>
<b>(i) Tax Revenue<sup>††</sup></b>	<b>62,603(70)</b>	<b>70,180(67)</b>	<b>75,550(64)</b>	<b>82,956(62)</b>	<b>87,130(59)</b>
<b>Rate of growth</b>	<b>16.46</b>	<b>12.10</b>	<b>7.65</b>	<b>9.80</b>	<b>5.03</b>
State Goods and Service Tax	-	-	-	-	24,182(28)
Taxes on Agricultural Income	21(-)	20(-)	12(-)	1(-)	15(-)
Taxes on Sales, Trade, etc.	33,719(54)	38,286(55)	40,449(53)	46,105(56)	25,093(29)
State Excise	12,828(21)	13,801(20)	15,333(20)	16,484(20)	17,949(21)
Taxes on Vehicles	3,911(6)	4,541(7)	5,001(7)	5,594(7)	6,209(7)
Stamps and Registration fees	6,189(10)	7,026(10)	8,215(11)	7,806(9)	9,024(10)
Land Revenue	199(-)	186(-)	181(-)	209(-)	195(-)
Taxes on Goods and Passengers	2,626(4)	3,038(4)	3,125(4)	3,306(4)	1,279(1)
Taxes and Duties on Electricity	897(2)	1,041(1)	1,170(2)	1,451(2)	1,485(2)
Other Taxes on Income and Expenditure	793(1)	868(1)	840(1)	901(1)	964(1)
Other Taxes and Duties on Commodities and Services	1,420(2)	1,373(2)	1,224(2)	1,099(1)	736(1)
<b>(ii) Non Tax Revenue<sup>††</sup></b>	<b>4,032(5)</b>	<b>4,688(5)</b>	<b>5,355(4)</b>	<b>5,795(4)</b>	<b>6,477(4)</b>
<b>Rate of growth</b>	<b>1.66</b>	<b>16.27</b>	<b>14.23</b>	<b>8.22</b>	<b>11.77</b>
Interest receipts	693	875	1,293	1,200	1,178
Dividend and profits	56	75	69	83	79
Nonferrous Mining and Metallurgical Industries	1,474	1,931	2,004	2,419	2,747
Medical and Public Health	208	224	261	153	364
Other Administrative Services	182	179	269	131	271
Forestry and Wild Life	161	178	168	292	314
Education, Sports and Culture	120	155	160	193	176
Police	151	152	172	176	253
Roads and Bridges	120	118	56	62	103
Other non-tax receipts	867	801	903	1,086	992
<b>(iii) State's share of Union taxes and duties</b>	<b>13,808(15)</b>	<b>14,654(14)</b>	<b>23,983(20)</b>	<b>28,760(22)</b>	<b>31,752(22)</b>
<b>Rate of growth</b>	<b>9.18</b>	<b>6.13</b>	<b>63.66</b>	<b>19.92</b>	<b>10.40</b>
<b>(iv) Grants-in-aid from Government of India</b>	<b>9,099(10)</b>	<b>14,620(14)</b>	<b>13,929(12)</b>	<b>15,703(12)</b>	<b>21,641(15)</b>
<b>Rate of growth</b>	<b>16.52</b>	<b>60.68</b>	<b>(-)4.73</b>	<b>12.74</b>	<b>37.81</b>
Non-Plan grants	3,140	3,635	5,548	7,045	-
Grants for State Plan schemes	3,341	9,097	8,105	8,102	-
Grants for Central plan schemes	192	159	139	116	-
Grants for Centrally sponsored schemes	2,426	1,729	137	440	11,617
Other transfers/Grants to States	-	-	-	-	7,316
Finance Commission Grants	-	-	-	-	2,708
<b>3. Miscellaneous Capital Receipts</b>	<b>88</b>	<b>10</b>	<b>352</b>	<b>27</b>	<b>4</b>
<b>4. Recoveries of Loans and Advances<sup>††</sup></b>	<b>109</b>	<b>84</b>	<b>60</b>	<b>100</b>	<b>137</b>
<b>5. Total Revenue and Non-debt capital receipts (1+3+4)</b>	<b>89,739</b>	<b>1,04,236</b>	<b>1,19,229</b>	<b>1,33,341</b>	<b>1,47,141</b>
<b>6. Public Debt Receipts</b>	<b>17,287</b>	<b>21,874</b>	<b>21,072</b>	<b>31,156</b>	<b>25,122</b>

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	2013-14	2014-15	2015-16	2016-17	2017-18
Rate of growth	28.38	26.53	(-) <b>3.67</b>	47.85	(-) <b>19.37</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	16,132(93)	20,509(94)	19,801(94)	29,238(94)	23,179(92)
Net transactions under Ways and Means Advances and Overdrafts	---	---	---	---	---
Loans and Advances from Government of India	1,155(7)	1,365(6)	1,271(6)	1,918(6)	1,943(8)
<b>7. Total Receipts in the Consolidated Fund (5+6)</b>	<b>1,07,027</b>	<b>1,26,110</b>	<b>1,40,301</b>	<b>1,64,497</b>	<b>1,72,263</b>
<b>8. Contingency Fund Receipts</b>	---	---	---	---	---
<b>9. Public Account Receipts</b>	<b>1,21,842</b>	<b>1,40,229</b>	<b>1,60,519</b>	<b>1,79,318</b>	<b>2,00,615</b>
<b>10. Total Receipts of the State (7+8+9)</b>	<b>2,28,869</b>	<b>2,66,339</b>	<b>3,00,820</b>	<b>3,43,815</b>	<b>3,72,878</b>
<b>Part B: Expenditure/Disbursements</b>					
<b>11. Revenue Expenditure<sup>††</sup></b>	<b>89,189</b>	<b>1,03,614</b>	<b>1,17,028</b>	<b>1,31,921</b>	<b>1,42,482</b>
<b>12. Rate of growth</b>	<b>16.90</b>	<b>16.17</b>	<b>12.95</b>	<b>12.73</b>	<b>8.01</b>
Plan	26,970(30)	33,831(33)	40,009(34)	47,962(36)	-
Non Plan	62,219(70)	69,783(67)	77,019(66)	83,959(64)	-
General Services (including interest payments)	24,954(28)	28,265(27)	30,799(26)	31,265(24)	34,484(24)
Social Services	32,622(36)	39,366(38)	46,307(40)	54,549(41)	58,652(41)
Economic Services	26,593(30)	29,971(29)	33,846(29)	40,421(31)	42,856(30)
Grants-in-aid and contributions	5,020(6)	6,012(6)	6,076(5)	5,686(4)	6,490(5)
<b>13. Capital Expenditure<sup>††</sup></b>	<b>16,947</b>	<b>19,622</b>	<b>20,713</b>	<b>28,150</b>	<b>30,667</b>
Plan	16,620(98)	19,345(99)	20,316(98)	27,684(98)	-
Non Plan	327(2)	277(1)	397(2)	466(2)	-
General Services	501(3)	618(3)	991(5)	1,060(4)	977(3)
Social Services	3,053(18)	4,181(21)	5,314(26)	6,897(24)	8,677(28)
Economic Services	13,393(79)	14,823(76)	14,408(69)	20,193(72)	21,013(69)
<b>14. Disbursements of Loans and Advances<sup>††</sup></b>	<b>695</b>	<b>576</b>	<b>657</b>	<b>1,934</b>	<b>5,093</b>
Plan	669	564	558	1,929	-
Non Plan	26	12	99	5	-
General Services	---	---	---	---	---
Social Services	428	370	327	1,674	1,178
Economic Services	239	193	239	254	3,910
Miscellaneous Loans	28	13	91	6	5
<b>15. Total Capital Expenditure (13+14)</b>	<b>17,642</b>	<b>20,198</b>	<b>21,370</b>	<b>30,084</b>	<b>35,760</b>
<b>16. Rate of growth</b>	<b>6.40</b>	<b>14.49</b>	<b>5.80</b>	<b>40.78</b>	<b>18.87</b>
<b>17. Total Expenditure (11+13+14)</b>	<b>1,06,831</b>	<b>1,23,812</b>	<b>1,38,398</b>	<b>1,62,005</b>	<b>1,78,242</b>
<b>18. Rate of growth</b>	<b>15.03</b>	<b>15.90</b>	<b>11.78</b>	<b>17.06</b>	<b>10.02</b>
<b>19. Repayment of Public Debt</b>	<b>3,817</b>	<b>4,812</b>	<b>4,110</b>	<b>7,420</b>	<b>8,269</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3,123(82)	4,033(84)	3,161(77)	6,294(85)	7,087(86)
Net transactions under Ways and Means Advances and Overdraft	---	---	---	---	---
Loans and Advances from Government of India	694(18)	779(16)	949(23)	1,126(15)	1,182(14)
<b>20. Appropriation to Contingency Fund</b>	---	---	---	---	---
<b>21. Total disbursement out of Consolidated Fund (17+19+20)</b>	<b>1,10,648</b>	<b>1,28,624</b>	<b>1,42,508</b>	<b>1,69,425</b>	<b>1,86,511</b>
<b>22. Contingency Fund disbursements</b>	---	---	---	---	---
<b>23. Public Account disbursements</b>	<b>1,12,972</b>	<b>1,29,574</b>	<b>1,55,095</b>	<b>1,67,154</b>	<b>1,94,537</b>
<b>24. Total disbursement by the State (21+22+23)</b>	<b>2,23,620</b>	<b>2,58,198</b>	<b>2,97,603</b>	<b>3,36,579</b>	<b>3,81,048</b>

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Part C: Deficit/Surplus</b>					
25. Revenue Deficit (-)/ Revenue Surplus(+) (1-11)	353	528	1,789	1,293	4,518
26. Fiscal Deficit (-)/Fiscal Surplus (+) (5-17)	17,092	19,576	19,169	28,664	31,101
27. Primary Deficit (26-28) Primary Surplus (28-26)	9,065 ---	9,772 ---	7,826 ---	15,814 ----	16,128 ---
<b>Part D: Other data</b>					
28. Interest Payments (included in revenue expenditure)	8,027	9,804	11,343	12,850	14,973#
29. Financial Assistance to local bodies etc.,	32,611	38,747	40,021	44,499	47,096
30. Ways and Means Advances/ Overdraft availed (days)					
Ways and Means Advances availed (days)	---	---	---	---	---
Overdraft availed (days)	---	---	---	---	---
31. Interest on Ways and Means Advances/Overdraft	---	---	---	---	---
32. Gross State Domestic Product ** (GSDP)	8,16,666	9,12,647	10,12,804	11,32,393	13,10,879
33. Rate of growth	17.43	11.75	10.97	11.81	15.76
34. Outstanding Fiscal Liabilities (inclusive of off-budget borrowings)	1,38,261	1,64,279	1,83,322	2,21,319	2,46,231
35. Rate of growth	15.92	18.82	11.59	20.73	11.26
36. Outstanding guarantees (year-end) (including interest)	7,791	11,033	13,324	15,392	18,416
37. Maximum amount guaranteed (year-end)	16,145	16,869	18,358	21,115	24,025
38. Number of incomplete projects	326	362	346	341	236
39. Capital blocked in incomplete projects	645	1,144	1,495	2,027	967
<b>Part E: Fiscal Health indicators</b>					
<b>I Resource Mobilization</b>					
Revenue Receipts/GSDP	10.96	11.41	11.73	11.76	11.21
Own Tax Revenue/GSDP	7.67	7.69	7.46	7.33	6.65
Own Non-Tax Revenue/GSDP	0.49	0.51	0.53	0.51	0.49
Central Transfers/GSDP	2.80	3.21	3.74	3.93	4.07
Non-tax revenue to Revenue Receipts	4.50	4.50	4.51	4.35	4.41
Rate of growth of State's Own Tax	15.45	12.36	8.06	9.70	5.47
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	13.08	13.57	13.66	14.31	13.60
Revenue Receipts/Total Expenditure	83.80	84.11	85.85	82.23	82.47
Revenue Expenditure/Total Expenditure	83.49	83.69	84.56	81.43	79.94
Expenditure on Social Services/Total Expenditure	33.80	35.47	37.54	38.96	38.43
Expenditure on Economic Services/Total Expenditure	37.65	36.33	35.04	37.57	38.03
Capital Expenditure/Total Expenditure	16.51	16.31	15.44	18.57	20.07
Capital Expenditure on Social and Economic Services/Total Expenditure	16.02	15.80	14.66	17.91	19.51
<b>III Management of Fiscal Imbalances</b>					
Revenue Deficit (surplus)/GSDP	0.04	0.06	0.18	0.11	0.34
Fiscal Deficit/GSDP	2.09	2.14	1.89	2.53	2.37
Primary Deficit (surplus)/GSDP	1.11	1.07	0.77	1.40	1.23

Report on State Finances for the year ended 31 March 2018

	2013-14	2014-15	2015-16	2016-17	2017-18
Revenue Deficit/Fiscal Deficit	---	---	---	---	---
Primary Revenue Balance/GSDP	1.03	1.13	1.30	1.25	1.49
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities (inclusive of off-budget borrowings)/GSDP	16.93	18.00	18.10	19.54	18.78
Fiscal Liabilities/Revenue Receipts	154.41	157.75	154.29	166.14	167.50
Fiscal Liabilities/Own Resources	207.49	219.42	226.59	249.37	263.05
<b>V Other Fiscal Health Indicators</b>					
Return on Investment (₹in crore)	55.49	74.84	69.40	82.50	78.83
Financial Assets/Liabilities	1.11	1.09	1.09	1.08	1.10
Balance from Current Revenue (₹in crore)	21,364	23,374	34,487	40,597	-
<b>Revenue Buoyancy* w.r.t</b>					
GSDP	0.83	1.39	1.28	1.03	0.66
States' Own Tax	0.88	1.35	1.84	1.24	2.06
State's own tax Buoyancy w.r.t GSDP	0.94	1.03	0.70	0.83	0.32
<b>Buoyancy of total expenditure with</b>					
GSDP	0.86	1.35	1.07	1.44	0.64
Revenue receipts	1.03	0.97	0.84	1.41	0.97
<b>Buoyancy of revenue expenditure with</b>					
GSDP	0.97	1.38	1.18	1.08	0.51
Revenue receipts	1.16	1.00	0.92	1.05	0.77
<b>Buoyancy of capital expenditure with</b>					
GSDP	0.37	1.23	0.53	3.45	1.67
Revenue receipts	0.44	0.89	0.41	3.36	1.82
<b>Buoyancy ratio of fiscal liabilities with</b>					
GSDP	0.91	1.60	1.06	1.75	0.71
Revenue Receipts	1.10	1.15	0.82	1.71	1.10
Own Resources	1.03	1.52	1.44	2.14	2.06

Source: Finance Accounts

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 (₹1,043 crore borrowed through Special Purpose Vehicles – General Services (₹2 crore), Social Services (₹90 crore) and Economic Services (₹951 crore)).

\*Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.4 implies that revenue receipts tend to increase by 0.4 percentage points, if the GSDP increases by one per cent.

\*\*GSDP figures adopted in previous audit reports are 2013-14(₹ 6,01,633 crore), 2014-15(₹ 6,85,207 crore), 2015-16(₹ 7,35,975 crore), 2016-17(₹ 11,17,334 crore).

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

Book Adjustments	Amount (₹ in crore)
Tax Receipts	1,362.17
Non Tax Receipts	54.06
Misc. Capital Receipts	-
Loan Receipts	14.44
Revenue Expenditure	1,430.50
Capital Expenditure	0.17
Loan Expenditure	-

## Appendix 1.5

### Budget Assurances and Audit Analysis

(Reference: Paragraph 1.1.6; Page 9)

Budget Assurance	Action taken as per Action Taken Report	Audit Observations
To provide treatment for spinal injury and trauma care, 20 bedded poly trauma centre and 10 bedded ICU having ventilator facility will be established in Sanjay Gandhi Accident, Trauma and Rehabilitation centre at a cost of ₹14.32 crore.	GO No. HFW 102 FPR 2017, dated :09-05-2017 has been issued.	The construction work of poly trauma centres (20) and ICU (10) having ventilator facility was entrusted to M/s HSCC India Limited, a Government of India undertaking under Ministry of Health and Family Welfare during August 2018 only.
One ambulance service will be provided for a radius of 10 to 15 km for population of every 35,000 by integrating 711 ambulance working under GVK EMRI and 827 ambulance working under State health department.	It is an ongoing programme, GO No. HFW 267 CGE 2016, dated 01-10-2016 has been issued.	Government did not integrate all the State ambulances into 108 Service as most of the State ambulances were very old and had passed their life cycle and cost of maintenance is very high. Government decided to redesign the entire 108 service offered by GVK EMRI due to its poor maintenance of fleet, non-existence of manpower, reporting of fake cases and fudging of data. Further, 108 service would be redesigned with latest IT technology and fix time frame for replacement of ambulances by hiring iDeCK as consultants (November 2018).
Ayush Drugs Manufacturing Centre will be established in the premises of Belagavi City Immunization Centre at a cost of ₹5 crore.	GO No. HFW 142 PIM 2017, dated: 03-06-2017 has been issued.	Karnataka Ayush Drugs Manufacturing Society (KADMS) was not established as it was not approved by the Cabinet. As it was decided to upgrade the existing Government Central Drugstore at Bengaluru, the proposal to establish Ayush Drugs Manufacturing Centre at Belagavi was dropped (July 2018).
Mortuaries will be constructed in 150 Community Health Centres each at a cost of ₹3 lakh, at a total cost of ₹4.5 crore.	GO No. HFW 80 CGM 2017, dated:06-05-2017 has been issued.	A decision was taken to construct mortuaries in 54 Community Health Centres (CHC) instead of 150 CHCs. Out of the 54 mortuaries to be constructed, two are completed, one work is under progress, 13 are yet to be taken up and the remaining 38 works are not approved by the Government (November 2018).

Budget Assurance	Action taken as per Action Taken Report	Audit Observations
Ayush Treatment Centres will be established in all taluk hospitals to provide integrated, comprehensive health service.	GO No. HFW 470 PIM 2016, dated:06-06-2017 has been issued.	Out of the proposed Ayush Treatment Centres in 116 taluk hospitals, 93 are functioning and 23 are non-functioning (August 2018).
Under National Free Diagnosis Programme, free diagnosis facility will be provided in all Government hospitals. CT scan facility in 14 district hospitals and MRI scan facility in 6 district hospitals will be provided.	GO No. HFW 109 FPR 2017, dated:23-05-2017 has been issued.	CT scan facility was provided in 10 district hospitals against 14 hospitals and MRI scan facility was provided in two against six district hospitals (September 2018).

## Appendix 1.6

### Cost of collection

(Reference: Paragraph 1.3.1.1; Page 13)

Receipt	Year	Gross collection	Expenditure on collection @	Percentage of cost of collection to gross collection	All India average percentage for the preceding year
		(₹ in crore)			
Motor vehicles	2013-14	3,914	90.88	2.32	4.17
	2014-15	4,544	82.52	1.82	6.25
	2015-16	5,004	83.37	1.67	6.08
	2016-17	5,598	81.41	1.45	4.99
	2017-18	6,212	94.07	1.51	2.61
Taxes on sales, trade etc.,	2013-14	35,097	1,239	3.53	0.73
	2014-15	39,695	1,464.43	3.69	0.88
	2015-16	41,892	250.47	0.60	0.91
	2016-17	48,034	259.35	0.54	0.66
	2017-18	27,622	183.84	0.67	0.69
Stamp and registration fees	2013-14	6,240	86.92	1.39	3.25
	2014-15	7,063	68.28	0.96	3.37
	2015-16	8,241	126.03	1.53	3.59
	2016-17	7,884	92.73	1.18	2.87
	2017-18	9,104	56.03	0.62	2.99
State Excise	2013-14	12,834	110.57	0.86	2.96
	2014-15	13,806	130.11	0.94	1.81
	2015-16	15,337	132.61	0.86	2.09
	2016-17	16,489	146.25	0.89	3.21
	2017-18	17,959	152.53	0.85	2.01

@ The expenditure booked under the minor head, 001-Direction and Administration and 101 – Collection charges has been considered as cost of collection.

## Appendix 1.7

### GST Compensation for the period July 2017 to March 2018

(Reference: Paragraph 1.3.7; Page 22)

(₹ in crore)

Month and Year	Revenue to be protected	Pre-GST taxes collected*	SGST collected	Provisional settlement/ Advance apportionment of IGST	Total amount received	Compensation received**	Deficit/ Surplus	Remarks
	1	2	3	4	5	6	7	8
July 17 to August 17	7,828.82	3,830.61	1,963.61	582.00	6,376.31	1,189.00	263.51	-
September 17 to October 17	7,828.82	-26.22	3,932.61	1,891.93	5,798.32	2,082.00	-51.50	-
November 17 to December 17	7,828.82	-207.02	3,376.14	3,389.58	6,558.70	859.00	411.12	-
January 18 to February 18	7,828.82	-7.33	3,541.10	2,667.06	6,200.83	2,116.00	-488.01	-
March 2018	3,914.41	-212.10	1,758.90	1,079.16	2,625.96	1,289.00	-0.55	-
<b>Total</b>	<b>35,229.69</b>	<b>3,377.94</b>	<b>14,5672.36</b>	<b>9,609.82</b>	<b>27,560.12</b>	<b>7,535.00</b>	<b>134.57</b>	

\*Includes VAT & CST (net of refund) and revenue from the taxes subsumed in GST by excluding VAT and CST on petroleum and liquor.

\*\*Figures for compensation are provisional.

Figures in the column 2,3,4 & 6 are provisional and yet to be placed before Legislature

## Appendix 1.8

## Department wise share of Subsidies

(Reference: Paragraph 1.6.3; Page 30)

(₹ in crore)

Departments	2013-14	2014-15	2015-16	2016-17	2017-18	Remarks
Energy	5,960	6,700	8,693	8,647	7,957	It includes financial assistance to ESCOMS for supply to IP sets, Bhagya Jyothi and Kutira Jyothi consumers. It includes book adjustment of ₹1,290 crore of which ₹1,237 crore was tax dues retained by ESCOMS against power subsidy due
Food & Supplies	3,046	2,533	2,196	1,854	1,917	It includes subsidy towards Annabhagya for BPL and APL beneficiaries.
Agricultural and Other Allied Activities	277	20	31	1,335	1,455	It includes subsidy towards crop husbandry, fisheries, forestry and wild life etc.
Co-operation	2,704	624	765	818	778	Represents waiver of overdue loans, both principal and interest.
Transport	691	651	749	799	757	Subsidy is towards fare concession extended to students, freedom fighters, physically challenged etc. It includes book adjustment of ₹126 crore of motor vehicle tax dues of transport corporations adjusted as subsidy towards concession value of bus passes issued to students, free bus passes provided to Ex-MLAs & Ex-MLCs.
Housing	448	243	223	402	362	Subsidy is towards Ashraya scheme.
Others	197	382	492	532	922	It includes subsidy under Social Welfare, Industries and Commerce department etc.,.
<b>Total</b>	<b>13,323</b>	<b>11,153</b>	<b>13,149</b>	<b>14,387</b>	<b>14,148</b>	

Source: Finance Accounts

## Appendix 1.9

### Subsidies in the form of financial assistance, incentives etc.

(Reference: Paragraph 1.6.3; Page 30)

(₹ in crore)

Sl. No.	Head of Account	Scheme Description	2013-14	2014-15	2015-16	2016-17	2017-18
1	2202-01-109-0-03	Vidya Vikasa Scheme	82.28	96.74	230.11	407.06	501.15
2	2202-02-107-0-05	Bicycles to VIII standard students	171.90	177.21	189.66	0.00	0.00
3	2216-02-101-0-07	Vajpayee Urban Housing Scheme	108.25	100.00	100.00	100.00	336.62
4	2216-02-102-0-02	Housing for weaker section	25.00	10.00	15.00	11.00	1.00
5	2216-03-102-0-01	House sites for Landless	18.75	10.00	5.00	0.00	0.00
6	2216-03-104-0-01	Ashraya	229.22	647.13	1,668.24	1,251.55	944.42
7	2216-80-103-0-21, 2216-80-800-0-04	Indira Awas Yojana	50.00	428.00	0.00	0.00	0.00**
8	2235-02-102-0-25	Bhagya Lakshmi	353.42	339.87	473.35	338.40	301.90
9	2401-00-103-0-15	Supply of seeds and other inputs (Agricultural inputs and Quality Control)	279.58	535.02	554.66	677.57	213.20
10	2401-00-108-1-15	Micro Irrigation	98.21	69.30	200.89	326.56	94.85
11	2401-00-108-2-30	Drip Irrigation*	93.48	245.40	171.96	36.97	288.47
12	2405-00-103-0-20	Matsya Ashraya	12.00	11.43	0.00	26.28	15.00
13	2425-00-107-2-45	Interest subvention for Loans to SHG	2.50	0.00	0.00	0.00	0.00
14	2425-00-108-0-57	Yashaswini	45.00	71.95	109.56	170.43	190.79
15	2851-00-103-0-62	Weavers package	99.23	70.69	99.93	114.54	38.75
16	2851-00-103-0-69	Weavers Package- KHDC	19.87	9.95	30.01	24.00	6.02
17	2852-80-103-0-59	Refund of sales tax to Eligible industries	0.00	0.00	0.00	89.41	80.00
18	3475-00-107-0-20	Minimum Floor Price Scheme	1.00	150.00	64.23	140.00	306.00
<b>Total</b>			<b>1,689.69</b>	<b>2,972.69</b>	<b>3,912.60</b>	<b>3,713.77</b>	<b>3,318.17</b>

Source: Consolidated Abstract of major heads

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

\*\*During 2017-18, ₹1,219 crore was released as financial assistance under HOA 2216-80-198-6-02-300 to GPs.

## Appendix 1.10

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

(Reference: Paragraph 1.8.3; Page 40)

(₹ in crore)

Sl. No.	Head of Account/Institutions	Arrears as on 31-03-2018	
		Principal	Interest
1	6215-01-190-2-86: Bangalore Water Supply and Sewerage Board	4,020.55	2,394.82
2	6215-01-190-1-00: Karnataka Urban Water Supply and Drainage Board	211.35	578.56
3	6216-02-201-1-00: Karnataka Housing Board	23.61	90.49
4	6217-60-191-1-03: Bangalore Development Authority (for repayment of HUDCO Loans)	17.17	31.19
5	6220-01-190-1-00: Karnataka State Film Industries Development Corporation	0.41	1.73
6	6401-00-113-2-00: Karnataka Agro Proteins Limited	0.70	3.58
7	6401-00-103-2-00: Karnataka State Seeds Corporation Limited	2.88	5.58
8	6401-00-103-3-00: Karnataka State Co-operative Oil Seeds Growers Federation	0.75	7.13
9	6851-00-200-0-00: Leather Industries Development Corporation	1.26	4.04
10	6852-02-190-3-00: Dandeli Steel and Ferro Alloys Limited	0.31	1.31
11	6853-02-190-1-00: Hutti Gold Mines Company Limited	0.30	1.65
12	6858-01-190-3-00: Karnataka Implements and Machinery Company	1.10	4.98
13	6858-02-190-1-00: Electro Mobile India Limited	0.61	2.62
14	6858-02-190-0-01: Chamundi Machine Tools	0.18	0.30
15	6858-01-190-2-00: New Government Electric Factory	67.47	183.21
16	6859-01-190-0-01: Karnataka Telecommunication Limited	1.65	6.10
17	6860-04-190-2-01: Mysore Sugar Company	47.00	21.66
18	6860-60-212-1-00: Karnataka Soaps and Detergents Limited	2.25	15.14
19	6860-60-600-3-00: Mysore Tobacco Company Limited	1.34	12.11
20	6885-01-190-3-00: Karnataka State Finance Corporation	0.40	0.67
21	7452-80-190-1-00: Karnataka State Tourism Development Corporation	1.01	3.35
<b>Total</b>		<b>4,402.30</b>	<b>3,370.22</b>

Source: Finance Accounts

## Appendix 1.11

### Summarised Financial position of Government of Karnataka as on 31 March 2018

(Reference: Paragraph 1.9.1; Page 42)

(₹ in crore)

As on 31.03.2017		LIABILITIES		As on 31.03.2018
1,32,489.05		<b>Internal Debt</b>		<b>1,48,580.67</b>
	1,08,358.80	Market Loans bearing interest	1,25,706.80	
	0.70	Market Loans not bearing interest	0.70	
	174.70	Loans from Life Insurance Corporation of India	139.46	
	3,798.14	Loans from other Institutions	4,149.64	
	20,156.71	Loans from RBI - Special Securities issued to National Small Savings Fund of the Central Government	18,584.07	
<b>13,793.61</b>		<b>Loans and Advances from Central Government</b>		<b>14,554.69</b>
	0.07	Pre 1984-85 Loans	0.07	
	50.77	Non-Plan Loans	45.50	
	13,766.43	Loans for State Plan Schemes	12,589.53	
	(-)5.41	Loans for Central Plan Schemes	(-)5.41	
	(-)18.25	Loans for Centrally Sponsored Plan Schemes	(-)18.25	
	0.00	Other Loans	1,943.25	
<b>80.00</b>		<b>Contingency Fund</b>		<b>80.00</b>
<b>24,919.63</b>		<b>Small Savings, Provident Funds, etc.</b>		<b>27,731.13</b>
<b>26,656.09</b>		<b>Reserve Funds</b>		<b>29,674.61</b>
<b>23,484.46</b>		<b>Deposits</b>		<b>25,317.89</b>
<b>14,256.59</b>		<b>Suspense and Miscellaneous balances</b>		<b>12,747.31</b>
<b>2,35,679.43</b>		<b>TOTAL</b>		<b>2,58,686.30</b>
		<b>ASSETS</b>		
<b>2,04,949.67</b>		<b>Gross Capital Outlay on Fixed Assets</b>		<b>2,35,613.73</b>
	63,184.97	Investments in shares of Companies, Corporations etc.	65,145.88	
	1,41,764.70	Other Capital Outlay	1,70,467.85	
<b>15,577.58</b>		<b>Loans and Advances</b>		<b>20,532.87</b>
	1,497.32	Loans for Power Projects	1,495.82	
	14,072.94	Other Development Loans	18,946.29	
	7.32	Loans to Government Servants and Miscellaneous Loans	90.76	
<b>575.39</b>		<b>Remittances</b>		<b>651.19</b>
<b>7.37</b>		<b>Other Advances</b>		<b>6.94</b>
<b>34,353.58</b>		<b>Cash</b>		<b>26,184.05</b>
	---	Cash in treasuries	---	
	3.83	Departmental Cash Balance including Permanent Advances	3.84	
	100.05	Deposits with Reserve Bank of India	723.77	
	0.01	Remittances in Transit	0.01	
	23,977.48	Cash Balance Investments	12,655.49	
	10,272.21	Investment from earmarked funds	12,800.94	
<b>(-)19,784.16</b>		<b>Surplus on Government Accounts</b>		<b>(-)24,302.48</b>
	(-)18,488.00	Accumulated Surplus	(-)19,784.16	
	(-)1,293.04	Deduct Revenue Surplus	(-)4,517.32	
	--	Deduct Other adjustments	(-)1.00	
	(-)3.12*	Deduct Capital Receipts	0.00	
<b>2,35,679.43</b>		<b>Total</b>		<b>2,58,686.30</b>

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

## Appendix 1.12

## Components of fiscal deficit and its financing pattern

(Reference: Paragraph 1.11.2; Page 57)

(₹ in crore)

Breakdown of fiscal deficit		2013-14		2014-15		2015-16		2016-17		2017-18	
		Amount	% of GSDP								
		(-) 17,092	2.09	(-) 19,576	2.14	(-) 19,169	1.89	(-) 28,664	2.53	(-) 31,101	2.37
1	Revenue surplus	353	0.04	528	0.06	1,789	0.18	1,293	0.11	4,518	0.34
2	Net capital expenditure	16,859	2.06	19,612	2.15	20,361	2.01	28,123	2.48	30,663	2.34
3	Net loans and advances	586	0.07	492	0.05	597	0.06	1,834	0.16	4,956	0.37
<b>Financing pattern of fiscal deficit*</b>											
1	Market borrowings	13,406	1.64	16,093	1.76	14,914	1.47	24,026	2.12	17,348	1.33
2	Loans from GOI	461	0.06	586	0.06	321	0.03	791	0.07	761	0.06
3	Special securities issued to NSSF	(-) 344	(-) 0.04	437	0.05	1,563	0.15	(-) 1,573	(-) 0.14	(-) 1,573	(-) 0.12
4	Loans from financial institutions	(-) 53	-	(-) 54	(-) 0.01	164	0.02	491	0.04	316	0.03
5	Small savings, PF etc.,	2,107	0.26	2,156	0.24	2,086	0.20	2,657	0.24	2,812	0.21
6	Deposits and advances	2,840	0.35	3,702	0.40	284	0.03	3,041	0.27	1,833	0.14
7	Suspense and Miscellaneous	2,671	0.33	3,282	0.36	990	0.10	491	0.04	(-) 1,509	(-) 0.12
8	Remittances	(-) 12	(-) 0.01	(-) 32	-	(-) 17	-	(-) 38	-	(-) 76	(-) 0.01
9	Reserve Funds	135	0.02	1,547	0.17	2,081	0.21	6,013	0.53	3,019	0.23
10	Increase (-)/ decrease (+) in cash balance	(-) 4,119	(-) 0.50	(-) 8,141	(-) 0.89	(-) 3,217	(-) 0.32	(-) 7,235	(-) 0.64	8,170	0.62
11	Net of Contingency Fund transactions	-	-	-	-	-	-	-	-	-	-
	<b>Total</b>	<b>17,092</b>	<b>2.09</b>	<b>19,576</b>	<b>2.14</b>	<b>19,169</b>	<b>1.89</b>	<b>28,664</b>	<b>2.53</b>	<b>31,101</b>	<b>2.37</b>

Source: Finance Accounts

\*All these figures are net disbursements/outflows during the year.

## Appendix 2.1

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

(Reference: Paragraph: 2.3.2; Page 63)

(₹ in crore)

Sl. No.	Grant No./Nomenclature	No. of cases	Amount
1	1-Agriculture and Horticulture	12	260.47
2	2-Animal Husbandry and Fisheries	6	30.55
3	3-Finance	1	1.57
4	4-Deapartment of Personnel and Administrative Reforms	18	15.01
5	5-Home and Transport	20	286.44
6	7-Rural Development and Panchayat Raj	8	309.46
7	8-Forest, Ecology and Environment	6	48.91
8	10-Social Welfare	3	23.70
9	11-Women and Child Development	5	40.87
10	12-Information, Tourism and Youth Services	4	22.36
11	14-Revenue	13	2,014.99
12	17-Education	4	21.60
13	19-Urban Development	3	86.26
14	20-Public Works	2	6.00
15	21-Water Resources	1	0.23
16	22-Health and Family Welfare	9	556.75
17	26-Planning, Statistics, Science and Technology	2	0.51
18	27-Law	5	6.75
19	28-Parliamentary Affairs and Legislation	5	3.62
20	29-Debt Servicing	1	11.72
<b>Total</b>		<b>128</b>	<b>3,747.77</b>

Source: Appropriation Accounts

## Appendix 2.2

**Major Heads of Account under which excess expenditure was above ₹25 crore**  
(Reference: Paragraph: 2.3.3; Page 63)

(₹ in crore)

Sl. No	Grant No.	Major Head	Area	Total Provision	Re-appropriation	Total	Expenditure	Excess
1	07	2515	Other Rural Development Programmes	361.38	(+) 58.30	419.68	482.33	(+)62.65
		196	Assistance to Zilla Parishads/District Level Panchayat					
		1	Zilla Panchayats					
2	08	2406	Forestry and Wildlife	8.22	0.00	8.22	63.51	(+)55.29
		01	Forestry					
		797	Transfer to Reserve Funds / Deposit Accounts					
3	01	01	Transfer of Forest Development Fee to Karnataka Forest Development Fund	300.00	0.00	300.00	381.15	(+)81.15
		3604	Compensation and Assignment to Local Bodies and Panchayat Raj Institutions	2,112.21	(-)0.85	2,111.36	2,167.07	(+)55.71
191	Assistance to Municipal corporation							
1	Entry Tax Devolution							
5	29	6004	Loans and Advances from the Central Government	400.00	0.00	400.00	500.99	(+)100.99
		02	Loans for State / Union Territory Plan Schemes					
		101	Block Loans					
		03	Additional Plan Assistance (Back to Back External Loans)					
<b>Total</b>				<b>3,181.81</b>	<b>(+)57.45</b>	<b>3,239.26</b>	<b>3,595.05</b>	<b>(+)355.79</b>

Source: Appropriation Accounts

### Appendix 2.3

#### Excess Expenditure over Provision requiring regularization

(Reference: Paragraph: 2.3.5; Page 64)

(₹ in crore)

Year	Grant No./ Description	Excess required to be regularised as commented in the AA/AR	Remarks
2012-13	08-Forest, Ecology and Environment  <i>Revenue Charged</i>	4,94,02,43,684	Excess expenditure of ₹209.51 crore was on account of transfer of Forest Development Tax to Public Account. The receipt was more than anticipated collection. Further, an amount of ₹284.51 crore, which was misclassified, remained as revenue of Commercial Tax Department and was transferred to Public Account on rectification of misclassification.
	2013-14	08-Forest, Ecology and Environment <i>Revenue Charged</i>	3,55,38,75,841
2014-15	26-Planning, Statistics, Science and Technology Capital Voted	20,41,65,300	Withdrawal of budget provision in the budget presented in July 2013 in respect of certain heads for which, budget was included in the Vote on Account presented during February 2013.
	08 - Forest, Ecology and Environment <i>Revenue Charged</i>	1,88,75,14,849	Excess expenditure was on account of transfer of Forest Development Tax to Forest Development Fund in Public Account. The receipt was more than the anticipated collection and also due to erroneous budgeting.
2015-16	10 - Social Welfare <i>Revenue Charged</i>	6,36,000	No specific reasons furnished for the excess
	01 – Agriculture and Horticulture Capital Voted	7,93,05,365	This was due to error in budgeting. Provision was made under Grant No.18 instead of Grant No.1. However, expenditure was classified under Grant No.1.
2015-16	05 – Home and Transport Revenue Voted	44,94,34,163	No specific reason furnished for the excess.
	06 – Infrastructure Development <i>Revenue Charged</i> Capital Voted	17,08,292 4,94,81,312	This was due to error in budgeting. Provision provided under Voted category instead of under <i>Charged</i> category. However expenditure was accounted correctly.

Year	Grant No./ Description	Excess required to be regularised as commented in the AA/AR	Remarks
	19 - Urban Development <i>Capital Charged</i>	8,04,77,000	
2016-17	01 –Agriculture and Horticulture Capital Voted	1,76,74,83,304	This was due to shifting of expenditure (₹186.01 crore) from revenue head (MH 2401) to capital head (MH 4401). Requisite provision was not made through Supplementary Provision
	05 – Home and Transport Capital Voted	55,36,88,503	This was due to issue of re-appropriation orders between revenue and capital.
	14 –Revenue Revenue Voted	6,32,06,33,666	This was due to release of GOI's contribution of ₹1,235.52 crore towards NDRF on the last day of Financial year, which was transferred to fund account during 2016-17 itself.
	20 – Public Works Revenue Voted	59,81,01,797	This was due to transfer of actual receipts collected under Ports, Light Houses and Shipping to Port Development Fund. The provision made for transfer was less than the actual collection. The excess was also due to entire GOI grants(received on last day of March 2017) credited to Consolidated Fund of the State towards Central Road fund was transferred to Deposit Account of subvention from Central Road fund under Public Account.
	29– <i>Debt Servicing Capital Charged</i>	1,61,41,83,927	This was due to the provisions for discharge of debts, not being made scientifically based on requirement of funds, but made as per the actuals of previous years, without consultation from the beneficiary departments of such loans, assistance from the funding agencies.
	<b>Total</b>	<b>22,10,09,32,703</b>	

Source: Appropriation Accounts.

## Appendix 2.4

### Cases of New Service/New Instrument of Service

(Reference: Paragraph 2.3.6; Page: 65)

(₹ in crore)

Sl. No.	Grant No./ Nomenclature	Head of Account	Total Grant	Expenditure	Excess
1	5 – Home and Transport	2055-00-101-0-03-002 – Pay-Officers	3.76	12.13	8.37
2	14 – Revenue	2053-00-800-0-12-251 – Pension and Retirement Benefits	0.00	8.30	8.30
3	17 – Education	2202-02-109-0-13-003 – Pay-Staff	21.27	175.74	154.47
4	19 – Urban Development	3604-00-191-1-51-051 – General Expenses	85.88	294.60	208.72
5	20 – Public Works	4711-02-103-2-00-139 – Major Works	12.97	56.72	43.75
6	24 - Energy	6801-00-205-1-80-394 - Loans	0.00	12.95	12.95
<b>Total</b>					<b>436.56</b>

Source: Appropriation Accounts

## Appendix 2.5

## Misclassification between 'Capital' and 'Revenue'

(Reference: Paragraph: 2.4.1; Page:65)

(₹ in crore)

Sl. No.	Grant No/ Nomenclature	Head of Account where provision/ expenditure made	Audit observation in brief	Amount involved
1	09 – Co-operation	6425-00-107-5-10 - 394 - Loans, 422 - SCSP and 423 - TSP	During 2017-18 provision/ expenditure was made under the Capital/Loan head towards loan waiver scheme in which short term loans up to ₹50,000 due from the farmers to co-operative societies/co-operative banks were waived. This was incorrect as expenditure towards waiver of loan to farmers is revenue in nature resulting in inflating capital expenditure.	3,400.67
2	05 – Home and Transport	3055-00-190-0-03-240 – Debt Servicing.	During the year, an amount of ₹80.97 crore was released by the Government for debt servicing by BMTC. On examination of the release order, it was observed that an amount of ₹8.17 crore was towards debt servicing and the remaining ₹72.80 crore was towards working capital requirement of the Corporation which was facing cash crunch. Since this amount was released as working capital, it should have been accounted under the Capital Section instead of charging it to Revenue Section resulting in inflating revenue expenditure. In reply (December 2018) the Finance department stated that the observation is noted and that it will be avoided in future.	72.80
3	25 – Kannada and Culture	4202-04-800-1-08-101 – Grants-in-Aid salaries 4202-04-800-1-08-103 – Grant in Aid General	As per Indian Government Accounting Standard (IGAS)-2, the Grants-in-Aid disbursed by a grantor to a grantee shall be classified and accounted for as	0.19 0.97

Sl. No.	Grant No/ Nomenclature	Head of Account where provision/ expenditure made	Audit observation in brief	Amount involved
			revenue expenditure in the Financial Statements of the grantor irrespective of the purpose for which the funds were disbursed as GIA to be spent by the grantee. However, during the scrutiny of the budget for the year 2017-18, it was noticed that a provision/expenditure was made under the capital head of account instead of revenue head. resulting in overstatement of capital expenditure.	
4	17 - Education	2202-03-800-5-00-106 – Subsidy	Provisions/expenditure under the Revenue Section towards acquisition of land was incorrect as land is an asset and its acquisition is of capital in nature as per circular issued by FD dated 15.01.2013. This misclassification resulted in overstatement of revenue expenditure.	2.00
<b>Total</b>				<b>3,476.63</b>

## Appendix 2.6

### Misclassification between 'Voted' and 'Charged'

(Reference: Paragraph: 2.4.2; Page:65)

(₹ in crore)

Sl. No.	Demand No	Head of Account	Provision
1	04 – Department of Personnel and Administrative Reforms	2014-00-102-0-03-034 – Contract/Outsource	0.35
2		2014-00-102-0-09-034 - Contract/Outsource	0.41
3		2014-00-102-0-10-034 - Contract/Outsource	0.29
4		2062-00-103-0-02-034 - Contract/Outsource	1.31
5		2062-00-103-0-03-034 - Contract/Outsource	0.65
6	05 – Home and Transport	3055-00-190-0-03-240 – Debt Servicing	8.17
7	21 – Water Resources	2700-11-800-0-01-240 – Debt Servicing	87.00
8	29 – Debt Servicing	2049-60-101-1-00-240 - Debt Servicing	3.05
<b>Total</b>			<b>101.23</b>

## Appendix 2.7

### Budgeting Errors - Incorrect provisions made under Major Heads of Account

(Reference: Paragraph 2.4.4; Page:66)

(₹ in crore)

Sl. No.	Grant No.	Head of Account	Provision	Remarks
1	03- Finance	2071 – Pension and other retirement benefits	3.65	Provision for Interest of ₹3.65 crore paid on Government contribution towards NPS backlog was erroneously included under MH 2071 instead of MH 2049. However, the expenditure was accounted correctly under MH 2049. Under charged category.
2	17 - Education	2202 - Education	15.46	Provision for activities connected with MH 2205- Art and Culture was made incorrectly under MH 2202-General Education and MH 2203-Technical education.
			0.64	Provision relating to the activity connected with the functional Major Head 2852- Industries – dealing with industrial education, research and training was incorrectly classified under MH 2202 – General Education.
3	29 – Debt Servicing	2049 – Interest Payments	0.10	Provision was made for payment of interest on Compensation Bonds under MH 2049-Interest payments instead of MH 2075 – Miscellaneous General Services as per instructions contained in Note (1) below MH 2049 in LMMH.

Source: Appropriation Accounts

## Appendix 2.8

### Details of misclassification under the object head '059 – Other Expenses'

(Reference: Paragraph: 2.4.7; Page 67)

(₹ 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	2211	015- Subsidiary Expenses	Remuneration to Asha and Anganawadi workers.	100.41
2	2225, 4225	422 – SCSP, 423 – TSP	Unspent SCSP and TSP amount	175.10
3	2425	100 – Financial Assistance	Financial Assistance to implement Yashaswini scheme,	155.55
4	2401, 2425 and 3452	106- Subsidies	Subsidy for providing new crop insurance, tourism subsidy, hotel subsidy, subsidies to farmers and interest waiver on default loans	817.10
5	3452	051 – General Expenses	Advertising Charges	18.57
6	4217	132 – Capital Expenses 386 - Construction	Land acquisition, compensation, civil works payment, Constructions of Bus Station at Jamakhandi	329.00
7	5465	211 - Investment	Equity in KEONICS for Tier II Cities- IT Development	2.10
<b>Total</b>				<b>1,597.83</b>

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

## Appendix 2.9

### Grants/appropriations with unspent provisions of ₹100 crore and above

(Reference: Paragraph: 2.5.1; Page: 68)

(₹ in crore)

Sl. No.	Grant/Nomenclature	Provisions			Expenditure	Unspent provision and it's per cent
		Original	Supplementary	Total		
1	01 - Agriculture and Horticulture Revenue – Voted	6,515.06	316.69	6,831.75	6,376.25	455.50
2	03 - Finance Revenue - Voted	19,454.17	129.55	19,583.72	16,280.69	3,303.03
3	04 – Department of Personnel and Administrative Reforms Revenue – Voted	757.62	31.04	788.66	681.56	107.10
4	07 - Rural Development and Panchayat Raj Revenue- Voted	12,730.26	576.65	13,306.91	11,728.66	1,578.25
		Capital – Voted	1,330.31	40.00	1,370.31	664.37
5	10 – Social Welfare Revenue – Voted	8,623.75	158.35	8,782.10	8,558.15	223.95
		Capital – Voted	3,093.62	0.00	3,093.62	2,993.40
6	11 – Women and Child Development Revenue – Voted	4,748.17	103.11	4,851.28	4,461.49	389.79
7	12 - Information, Tourism and Youth Services Capital - Voted	485.03	0.00	485.03	315.69	169.34
8	13 – Food and Civil Supplies Revenue – Voted	3,633.82	2.35	3,636.17	2,683.66	952.51
9	14 - Revenue Revenue - Voted	5,825.85	3,290.82	9,116.67	8,192.92	923.75
10	16 – Housing Revenue - Voted	4,430.53	139.02	4,569.55	4,076.97	492.58
11	17 – Education Revenue - Voted	21,581.08	93.09	21,674.17	20,884.56	789.61
12	18 – Commerce and Industries Revenue – Voted	828.96	179.12	1,008.08	874.61	133.47

Sl. No.	Grant/Nomenclature	Provisions			Expenditure	Unspent provision and it's per cent
		Original	Supplementary	Total		
13	19 – Urban Development					
	Revenue – Voted	10,089.87	279.99	10,369.86	9,602.12	767.74
14	Capital – Voted	5,599.48	0.00	5,599.48	5,330.75	268.73
	20 – Public Works					
15	Revenue – Voted	2,393.27	325.51	2,718.78	2,516.37	202.41
	21 – Water Resources					
16	Revenue – Voted	1,081.88	0.00	1,081.88	911.99	169.89
	Capital – Voted	12,072.87	515.87	12,588.74	9,950.54	2,638.20
17	22 – Health and Family Welfare					
	Revenue – Voted	6,382.85	688.26	7,071.11	6,667.20	403.91
18	23 – Labour and Skill Development					
	Revenue – Voted	1,628.47	43.08	1,671.55	1,065.20	606.35
19	26 – Planning, Statistics, Science and Technology					
	Revenue – Voted	686.30	1.46	687.76	571.61	116.15
19	Capital – Voted	1,141.34	22.50	1,163.84	1,020.99	142.85
	29 – Debt Servicing Revenue - Charged	14,508.88	165.42	14,674.30	13,929.67	744.63
<b>Total</b>		<b>1,49,623.44</b>	<b>7,101.88</b>	<b>1,56,725.32</b>	<b>1,40,339.42</b>	<b>16,385.90</b>

Source: Appropriation Accounts

## Appendix 2.10

### Major Heads of account under which provision of ₹25 crore and above remained unspent (Reference: Paragraph: 2.5.1; Page 68)

(₹ in crore)

Sl. No	Grant No	Head of Account	Nomenclature	Unspent Provision
1	01	2401-00-102-0-08	National Food Security Mission	29.65
2		2401-00-103-0-15	Agricultural Inputs and Quality Control	174.16
3		2401-00-111-0-08	Comprehensive Horticulture Development	30.31
4		2401-00-119-4	Development of Farms and Nurseries	73.43
5		2401-00-800-1	Agriculture Department	217.33
6		2401-00-800-2	Horticulture Department	76.25
7		2402-00-102-0-28	Sujala Watershed Project –III EAP	28.12
8		4860-01-190-0-02	Government Investment in KSIC	48.95
9	03	2040-00-001-0-01	Commissioner for Commercial Taxes	83.44
10		2040-00-101	Collection charges	40.64
11		2070-00-800-0-11	Filling up of Vacant Posts	1,362.00
12		2071-01-101-3	State Government Pensions	893.05
13		2071-01-105-3	Other Family Pensions-Karnataka	576.53
14		2071-01-115-1	General Services	68.32
15		2071-01-115-2	Social Services	36.23
16		2071-01-115-3	Economic Services	31.39
17		2515-00-198-1	Gram Panchayats	236.27
18		7610-00-201-0-03	HBA to others	29.83
19	04	3451-00-090-2	Information Technology –Secretariat	32.09
20	06	5465-01-190-3	Investment in Rail Infrastructure Development Corporation (Karnataka) Limited (K-RIDE)	142.39
21	07	2505-60-196-6	Zilla Panchayats – CSS /CPS	824.57
22		2515-00-102-0-14	Shyamaprasad Mukherjee Urban Mission	44.17
23		2515-00-197-1	Taluk Panchayats	217.78
24		2515-00-198-6	Grama Panchayats CSS/CPS	254.95
25		3054-04-337-1	Rural Road Works	268.97
26		5054-03-337-71	Prime Minister Grameena Sadak Yojana	600.96
27		5054-03-337-74	Road Works in Rural Areas-NABARD	51.57
28		6515-00-800-0-03	Loans to Grama Panchayats-Grama Swaraj - EAP	50.00
29	08	2406-01-797-0-01	Transfer of Forest Development Fee to Karnataka Forest Development Fund	85.00
30	10	2225-01-197-6	Taluk Panchayats CSS/CPS	90.93
31		4225-01-190-0-01	Dr.Ambedkar Development Corporation Limited	44.10
32	11	2235-02-103-0-61	Indira Gandhi Mathruthva Sahayoga Yojane	36.62
33		2236-02-197-6	Taluk Panchayats-CSS/CPS	203.48
34	12	4220-60-101-0-00	Buildings	42.10
35		5452-01-101-05	Tourist Infrastructure at Belur	37.77
36		5452-01-800-0-14	Tourist Infrastructure at various places	100.89
37	13	2408-01-102-0-01	Annabhagya for BPL beneficiaries towards subsidies for food grains	862.87
38		2408-01-102-0-06	Annabhagya for BPL beneficiaries towards subsidies for other items	53.12
39	14	2029-00-103-1	Survey, Settlement and Land Records	30.61
40		2053-00-094-7	Taluk Establishment	105.63
41		2235-02-101-0-57	Monthly Financial Assistance to the Physically Challenged and the Disabled Poor (NSAP)	26.62

Sl. No	Grant No	Head of Account	Nomenclature	Unspent Provision
42		2235-60-102-1	Old Age Pension Scheme	136.23
43		2235-60-102-02	Pension to Destitute widows	214.43
44		2245-05-101-0-06	State's Additional Contribution to State Disaster Response Fund	200.00
45	16	2216-02-800-0-04	Pradhan Mantri Awas Yojana- Urban	203.66
46		2216-80-198-6	Grama Panchayats-CSS/CPS	288.07
47	17	2202-01-111-0-01	State Initiatives under Sarva Siksha Abhiyan Society	253.71
48		2202-01-800-1	Other Schemes	45.20
49		2202-02-109-0-13	Government PU Colleges	93.21
50		2202-03-103-1	Government Colleges of Education	58.77
51		2202-80-003-0-05	Computer Literacy Awareness in Secondary School	71.48
52		2202-80-800-0-48	Education Quality Improvement Programme	38.32
53		2203-00-107-1	Scholarships and Seminars for Engineering Colleges and Polytechnics	25.86
54	18	2853-02-102-0-15	Environmental Geological Wing of the Department	56.55
55		4852-01-004-0-01	Industrial Infrastructure for Institutions	100.22
56		2217-80-800-0-35	Mukhya Mantri Nairmalya Yojane (Swacha Bharat)	145.73
57		3604-00-191-2	Other Devolution	101.90
58		3604-00-191-6	Rajiv Awas Yojane	176.35
59	19	3604-00-191-8	XIV Finance Commission Grants	259.98
60		3604-00-192-2	Other Devolutions	86.80
61		4215-02-190-0-03	Karnataka Urban Water Supply and Modernisation Project -EAP	88.50
62		4217-60-800-0-04	Bangalore Suburban Rail System	237.00
63		2059-80-001-0-09	Execution (C&B) North	29.10
64	20	2059-80-053-4	Repairs, Maintenance and minor alterations to various Departmental Buildings	61.59
65		2216-07-053-3-01	Ordinary Repairs	34.87
66		2700-11-800-0-01	Other Expenditure	60.62
67		4701-73-800-0-01	Upper Krishna Project -AIBP	169.32
68		4701-74-800-0-01	Accelerated Irrigation Benefit Programme (AIBP)	68.78
69		4701-80-190-3	Krishna Bhagya Jala Nigama Limited	1,878.40
70		4701-80-190-5	Vishweswaraya Jala Nigam Limited	200.00
71	21	4701-80-800-0-10	Karnataka Integrated and Sustainable Water Resources Management- EAP	51.69
72		4701-80-800-0-13	National Ground Water Management Improvement Scheme	177.71
73		4702-00-101-1	Water Tanks, Construction of new tanks, pick-ups etc.	85.27
74		4702-00-101-5	Barrages	38.55
75		4705-00-800-0-01	CADA-SDP	80.66
76		2210-80-800-0-18	Establishment of EMRI (Arogya Kavacha)	183.36
77	22	2210-80-800-0-26	Unspent SCSP / TSP amount as per the SCSP-TSP Act, 2013	38.02
78		2210-80-800-0-27	Rashtriya Swasthya Bhima Yojana	91.81
79		4210-03-105-1	Buildings	84.92
80		2230-02-001-0-03	Director of Employment and Training	190.82
81	23	2230-02-101-0-09	Skill Development Mission	128.73
82		2230-03-101-0-59	Pradhan Mantri Koushalya Vikas Programme	52.48

*Report on State Finances for the year ended 31 March 2018*

<b>Sl. No</b>	<b>Grant No</b>	<b>Head of Account</b>	<b>Nomenclature</b>	<b>Unspent Provision</b>
83		2851-00-102-0-82	Assistance to Institutions for Technology Training	140.83
84		3604-00-191-5	National Urban Livelihood Mission / Swarna Jayanti Shahari Rojgar Yojana	27.40
85	26	2575-60-265-0-03	Article 371 J- Hyderabad Karnataka Region Development	100.00
86		4575-60-800-0-02	Article 371 J Hyderabad Karnataka Region	100.00
87		2048-00-101-4	<i>Consolidated Sinking Fund (Charged)</i>	350.00
88		2049-03-108-1	State Government Insurance Fund	95.31
89	29	2049-03-108-3	<i>State Government Employee Group Insurance Fund</i>	30.51
90		2049-04-101-0-02	<i>Back – to – Back External Loans</i>	179.23
<b>Total</b>				<b>15,855.44</b>

*Source: Appropriation Accounts*

## Appendix 2.11

## Unnecessary Supplementary Provision

(Reference: Paragraph: 2.5.3.1; Page 71)

(₹ in crore)

Sl. No.	Grant No./ Nomenclature	Head of Account	Original	Supple- mentary	Total	Expen- diture	Unspent Provision
1	01-Agriculture and Horticulture	2401-00-102-0-08-106 Subsidies	158.09	17.17	175.26	152.79	22.47
2		2401-00-102-0-08-422 Scheduled Caste Sub- Plan	30.58	3.37	33.95	29.51	4.44
3		2851-00-107-1-01-033 Daily wages	5.68	0.91	6.59	4.14	2.45
4		4860-01-190-0-02-211 Investment	0.00	48.95	48.95	0.00	48.95
5	02-Animal Husbandry and Fisheries	2405-00-101-0-58-106 Subsidies	11.52	0.02	11.54	9.25	2.29
6	04-Department of Personnel and Administrative Reforms	2012-03-103-0-04-059 Other Expenditure	0.13	2.86	2.99	0.08	2.91
7		2070-00-115-1-01-195 Transport Expenses	14.72	0.74	15.46	11.89	3.57
8	05-Home and Transport	2070-00-108-1-01-180 Machinery and Equipment	12.57	2.00	14.57	2.46	12.11
9		5055-00-050-0-05-147 Land and Buildings	0.00	1.56	1.56	0.00	1.56
10	07-Rural Development and Panchayat Raj	2515-00-196-1-05-324 Honorarium	0.00	1.26	1.26	0.00	1.26
11		2515-00-197-1-10-324 Honorarium	0.00	0.67	0.67	0.00	0.67
12		2515-00-198-1-11-324 Honorarium	0.00	5.19	5.19	0.00	5.19
13	12-Information, Tourism and Youth Services	2220-60-106-0-04-059 Other Expenses	35.30	3.78	39.08	25.38	13.70
14	14-Revenue	2245-80-102-0-03-059 Other Expenses	21.13	8.90	30.03	16.47	13.56
15		2250-00-800-1-11-059 Other Expenses	175.00	15.00	190.00	175.00	15.00
16	17-Education	2203-00-107-1-00-422 Scheduled Caste Sub- Plan	0.00	17.93	17.93	0.00	17.93
17		2203-00-107-1-00-423 Tribal Sub Plan	0.00	7.93	7.93	0.00	7.93
18	22-Health and Family Welfare	2210-01-110-2-85-180 Machinery and Equipment	0.00	3.64	3.64	0.00	3.64
19		2210-06-104-0-15-103 Grants-in-Aid-General	0.00	5.68	5.68	0.00	5.68
20	25-Kannada and Culture	2250-00-800-2-03-059 Other Expenses	10.95	10.50	21.45	10.18	11.27
21	27-Law	2014-00-114-0-01-015 Subsidiary Expenses	10.42	10.42	20.84	10.35	10.49
22	29-Debt Services	2049-60-101-1-00-240 Debt Servicing (V)	0.00	3.05	3.05	0.00	3.05
<b>Total</b>			<b>486.09</b>	<b>171.53</b>	<b>657.62</b>	<b>447.50</b>	<b>210.12</b>

Source: Grant Register

## Appendix 2.12

### Excessive Supplementary Provision

(Ref: Paragraph: 2.5.3.2; Page 72)

(₹ in crore)

Sl. No	Grant No. / Nomenclature	Head of Account	Original	Supplementary	Total	Expenditure	Unspent Provision
1		2401-00-102-0-08-423 Tribal Sub Plan	12.23	1.49	13.72	12.35	1.37
2	01-Agriculture and Horticulture	2401-00-108-1-15-422 Scheduled Caste Sub Plan	11.63	33.40	45.03	33.31	11.72
3		2401-00-108-1-15-423 Tribal Sub Plan	4.52	13.73	18.25	12.72	5.53
4		03-Finance	2043-00-001-0-01-071 Building Expenses	0.00	5.03	5.03	3.19
5	05-Home and Transport	2055-00-001-0-06-059 Other Expenses	0.01	3.38	3.39	1.54	1.85
6		2055-00-109-1-01-195 Transport Expenses	72.48	8.00	80.48	77.16	3.32
7	07-RDPR	2515-00-198-1-10-300 Lumpsum -ZP	6.14	2.60	8.74	6.84	1.90
8	11-Women and Child Development	4235-02-102-0-06-386 Construction	44.00	18.00	62.00	57.82	4.18
9	12-Information, Publicity and Youth Services	2220-60-110-0-00-059 Other Expenses	52.00	31.25	83.25	75.99	7.26
10	17-Education	2202-03-103-2-06-101 Grants-in-Aid -Salaries	0.00	15.00	15.00	0.85	14.15
11		2202-03-104-1-01-102 Grants-in-Aid- Asset Creation	0.00	2.85	2.85	1.85	1.00
12	18-Commerce and Industries	4851-00-102-0-19-132 Capital Expenses	0.00	9.47	9.47	7.66	1.81
13		4851-00-102-0-18-132 Capital Expenses	31.03	53.00	84.03	74.56	9.47
14	20-Public Works	2059-80-053-1-11-200 Maintenance Expenditure	9.45	21.86	31.31	15.73	15.58
15	22-Health and Family Welfare	4210-01-110-1-21-139 Major Works	0.00	20.00	20.00	3.49	16.51
16	23-Labour and Skill Development	2230-02-101-0-08-059 Other Expenses	0.00	3.36	3.36	0.33	3.03
17	27- Law	2014-00-114-0-01-034 Contract/ Outsource	4.76	7.81	12.57	5.37	7.20
<b>Total</b>			<b>248.25</b>	<b>250.23</b>	<b>498.48</b>	<b>390.76</b>	<b>107.72</b>

Source: Grant Registers

## Appendix 2.13

## Inadequate Supplementary Provision

(Reference: Paragraph: 2.5.3.3; Page 72)

(₹ in crore)

Sl. No.	Grant No./ Nomenclature	Head of Account	Provision			Expenditure	Excess uncovered
			Original	Supplementary	Total		
1	01- Agriculture and Horticulture	2406-02-112-0-17-139 Major Works	10.00	15.47	25.47	44.01	18.54
2	03-Finance	2043-00-001-0-01-034 Contract / Outsourcing	0.00	8.07	8.07	10.42	2.35
3		2043-00-001-0-01-195 Transport Expenses	0.00	4.83	4.83	6.98	2.15
4	10-Social Welfare	2225-02-794-0-03-059 Other expenses	55.00	21.56	76.56	91.71	15.15
5	11-Women and Child Development	2235-02-101-0-20-100 Financial Assistance / Relief	437.74	9.13	446.87	631.41	184.54
6		2235-02-102-0-36-103 Grants-in-Aid - General	4.00	58.77	62.77	65.78	3.01
7		4235-02-101-1-01-059 Other Expenses	1.21	0.50	1.71	2.21	0.50
8	12-Information, Tourism and Youth Services	2204-00-104-0-29-103 Grants-in-Aid - General	5.02	1.74	6.76	9.46	2.70
9		2220-60-106-0-04-051 General Expenses	44.40	126.53	170.93	182.31	11.38
10		3452-80-104-0-01-051 General Expenses	30.53	15.00	45.53	55.67	10.14
11	14-Revenue	2235-60-001-0-01-059 Other Expenses	756.27	77.53	833.80	1102.19	268.39
12		2235-60-102-1-01-251 Pension and Retirement Benefits	117.93	83.18	201.11	300.13	99.02
13		2235-60-102-2-01-251 Pension and Retirement Benefits	441.49	96.60	538.09	728.00	189.91
14	15-Information Technology	3451-00-090-2-08-059 Other Expenses	9.43	5.00	14.43	21.43	7.00
15	20-Public Works	4216-01-700-2-01-386 Construction	30.00	15.00	45.00	56.92	11.92
16		5054-03-101-0-02-132 Capital Expenses	50.00	16.00	66.00	80.52	14.52
17		5054-03-337-0-16-154 Improvements	30.00	13.00	43.00	44.95	1.95
18		5054-03-337-0-18-154 Improvements	900.00	780.00	1,680.00	1,730.00	50.00
19		5054-03-337-0-86-172 Roads	360.35	125.26	485.61	860.40	374.79
20		5054-80-190-0-01-132 Capital Expenses	175.00	200.00	375.00	405.00	30.00
21	21-Water Resources	4702-00-101-5-01-139 Major Works	100.00	0.33	100.33	165.10	64.77
22	22-Health and Family Welfare	2210-05-105-1-20-103 Grants in Aid – General	11.91	3.88	15.79	17.79	2.00
23	29-Debt Servicing	2049-03-108-2-00-240 Debt Servicing	12.12	0.32	12.44	15.14	2.70
<b>Total</b>			<b>3,582.40</b>	<b>1,677.70</b>	<b>5,260.10</b>	<b>6,627.53</b>	<b>1,367.43</b>

Source: Grant Registers

## Appendix 2.14

### Unnecessary/Excessive/Inadequate Re-appropriation

(Reference: Paragraph: 2.5.4.1; Page 72)

(₹ in crore)

Sl. No.	Grant No.	Head of Account	Provision (Original + Supplement ary)	Re-appropriation (-)	Total	Expendi ture	Excess (+)/ Unspent Provision (-)
1	01-Agriculture and Horticulture	2401-00-103-0-15-106 Subsidies	448.65	63.87	384.78	336.23	48.55
2		2401-00-800-1-57-059 Other Expenses	395.15	111.88	283.27	251.53	31.74
3		2401-00-800-1-57-106 Subsidies	112.50	57.86	54.64	32.86	21.78
4		2851-00-107-1-80-059 Other Expenses	58.00	0.15	57.85	36.39	21.46
5	02-Animal Husbandry and Fisheries	2404-00-191-1-17-106 Subsidies	1,056.00	13.68	1,042.32	1,017.93	24.39
6	05- Home and Transport	2055-00-001-0-07-014 Other Allowances	75.65	8.14	67.51	0.00	67.51
7	07- Rural and Panchayat Raj Development	2515-00-197-1-10-300 Lumpsum- ZP	424.90	50.00	374.90	207.83	167.07
8		3054-04-337-1-12-059 Other Expenses	1,311.36	8.77	1,302.59	1,042.44	260.15
9	10- Social Welfare	2225-03-277-2-51-059 Other Expenses	326.25	3.00	323.25	250.72	72.53
10	12-Information, Tourism and Youth Services	5452-01-101-0-05-132 Capital Expenses	50.00	12.73	37.27	12.23	25.04
11	17- Education	2202-01-115-0-01-059 Other Expenses	357.76	27.15	330.61	155.00	175.61
12		2202-02-109-0-13-002 Pay-Officers	468.56	19.90	448.66	263.29	185.37
13		2202-02-109-0-13-011 Dearness Allowance	246.94	3.95	242.99	197.35	45.64
14		2202-03-104-1-01-101 Grants-in-Aid-Salaries	842.71	14.67	828.04	796.47	31.57
15		2202-80-003-0-05-059 Other Expenses	78.82	20.40	58.42	12.26	46.16
16		2202-80-800-0-48-059 Other Expenses	50.00	0.30	49.70	11.68	38.02
17		2217-80-800-0-35-059 Other Expenses	277.00	95.73	181.27	131.27	50.00
18	19- Urban Development	3604-00-191-1-51-001 Consolidated Salaries	65.16	6.43	58.73	2.50	56.23
19		4217-60-800-0-04-032 Grants for creation of Capital assets	317.00	79.00	238.00	80.00	158.00
20	20- Public Works	2059-80-053-4-00-200 Maintenance Expenditure	337.55	40.00	297.55	275.96	21.59
21		5051-02-201-0-04-059 Other Expenses	48.16	26.57	21.59	2.47	19.12
22	21- Water Resources	2700-11-800-0-01-240 Debt Servicing	87.00	12.53	74.47	24.60	49.87

Sl. No.	Grant No.	Head of Account	Provision (Original + Supplement ary)	Re-appropriation (-)	Total	Expenditure	Excess (+)/ Unspent Provision (-)
23		4701-80-190-3-01-132 Capital Expenses	2,700.00	362.50	2,337.50	1,087.50	1,250.00
24	22- Health and Family Welfare	2210-80-800-0-18-059 Other Expenses	189.73	39.47	150.26	54.20	96.06
<b>Total</b>			<b>10,324.85</b>	<b>(-) 1,078.68</b>	<b>9,246.17</b>	<b>6,282.71</b>	<b>(-) 2,963.46</b>
Sl. No.	Grant No.	Head of Account	Provision (Original + Supplement ary)	Re-appropriation (+)	Total	Expenditure	Excess (+)/ Unspent Provision (-)
1	03-Finance	2043-00-001-0-01-125 Modernization	33.92	3.00	36.92	25.63	11.29
2	05-Home and Transport	2055-00-115-0-00-125 Modernization	144.41	2.29	146.70	116.02	30.68
3	06-Infrastructure Development	5465-01-190-1-05-211 Investment	13.05	33.79	46.84	28.60	18.24
4	11-Women and Child Development	2235-02-104-2-06-103 Grants-in-Aid-General	45.92	8.01	53.93	43.23	10.70
5		2236-02-197-6-01-413 Belegavi	139.40	9.08	148.48	132.52	15.96
6		2236-02-197-6-01-417 Kalaburagi	98.61	0.70	99.31	85.80	13.51
7		2236-02-197-6-01-418 Ballari	79.12	20.35	99.47	89.43	10.04
8	17-Education	4202-01-202-1-05-386 Construction	110.00	28.22	138.22	125.82	12.40
9	20-Public Works	3054-03-337-0-07-200 Maintenance Expenditure	33.88	17.70	51.58	38.67	12.91
10		3054-04-105-0-01-200 Maintenance Expenditure	36.61	4.00	40.61	29.90	10.71
11		3054-04-337-1-13-200 Maintenance Expenditure	41.75	16.60	58.35	25.68	32.67
12		5054-04-337-0-01-422 Schedule Caste Sub Plan	1,038.20	0.87	1,039.07	790.15	248.92
13		5054-04-337-0-01-423 Tribal Sub Plan	488.57	3.92	492.49	395.29	97.20
14	21-Water Resources	4701-80-190-3-00-132 Capital Expenses	1,463.60	100.00	1,563.60	1,197.70	365.90
15		4701-80-190-4-00-132 Capital Expenses	903.38	262.50	1,165.88	965.88	200.00
<b>Total</b>			<b>4,670.42</b>	<b>(+) 511.03</b>	<b>5,181.45</b>	<b>4,090.32</b>	<b>(-)1,091.13</b>
Sl. No.	Grant No.	Head of Account	Provision (Original + Supplement ary)	Re-appropriation (-)	Total	Expenditure	Excess (+)/ Unspent Provision (+)
1	05-Home and Transport	2055-00-104-0-01-041 Travel Expenses	15.15	10.00	5.15	7.53	2.38
2	17-Education	2202-02-053-0-01-133 Special Development Plan	5.00	3.00	2.00	4.80	2.80
<b>Total</b>			<b>20.15</b>	<b>(-) 13.00</b>	<b>7.15</b>	<b>12.33</b>	<b>(+) 5.18</b>

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Sl. No.	Grant No.	Head of Account	Provision (Original + Supplementary)	Re-appropriation (-)	Total	Expenditure	Excess (+)/ Unspent Provision (-)
Sl. No.	Grant No.	Head of Account	Provision (Original + Supplementary)	Re-appropriation (+)	Total	Expenditure	Excess (+)/ Unspent Provision (-)
1	07-Rural Development and Panchayat Raj	2515-00-196-1-05-300 Lumpsum- ZP	87.32	58.30	145.62	209.54	63.92
2	19-Urban Development	3604-00-191-1-51-051 General Expenses	85.88	22.66	108.54	294.60	186.06
3	20-Public Works	4711-02-103-2-00-139 Major Works	12.97	25.79	38.76	56.72	17.96
<b>Total</b>			<b>186.17</b>	<b>(+) 106.75</b>	<b>292.92</b>	<b>560.86</b>	<b>(+) 267.94</b>

Source: Grant Registers

## Appendix 2.15

## Cases of Defective Re-appropriation Orders

(Reference: Paragraph:2.5.4.2; Page 73)

(₹ in crore)

Sl. No.	Grant No.	Government Order No.	Date	Amount	Issuing Authority	Reasons for rejection
1	01	AD 85 KMS 2017	29.11.2017	0.25	Under Secretary to Govt., Agriculture Department, Vidhana Soudha, Bengaluru	Form 22 A not Self-Balanced
2		AD 161 KYK 2017	20.12.2017	0.50		Original Provision differs and Form 22 A not signed
3		AD/06/KYS 2017	14.02.2018	0.25		Original Provision Differs
4	02	PSM 237 PAPAYA	30.01.2018	0.20	Under Secretary to Govt., Animal Husbandry and Fisheries Department, Vidhana Soudha, Bengaluru	
5		APS/Y-1/RA/ 2016-17	09.02.2018	0.04		
6		FD 136 BRS 2017	11.01.2018	10.60		
7	04	Ci Aa Su Ei 164 Ei Aa Su 2017	09.08.2017	0.10	Under Secretary to Govt. DPAR (AR-Trg.) Bengaluru	Form 22 A not Self-Balanced
8		Ci Aa Su Ei 10 He Sa Aa 2017	01.02.2018	1.00		
9		FD 191 BRS 2017	08.02.2018	0.88		
10		Ci Aa Su Ei 10 He Sa Aa 2017	21.02.2018	0.50		
11	05	Au (6) 41/17-18	07.10.2017	0.05	Director General of Police, Bengaluru	Sanction between salary and non-salary heads of account
12		FD 217 BRS 2017	21.02.2018	0.85	Under Secretary to Govt., Finance Department (FR&BCC), Bengaluru	Due to insufficient balance
13		MME 189 PHP 2017	15.03.2018	0.50	Under Secretary-2 to Govt., Women and Child Welfare Department, Bengaluru	Sanction order dated 15.03.2018 called for
14		FD 240 Exp-11/RA/ 2018	31.03.2018	44.22	Special Officer (ZP), Finance Department	Due to insufficient balance
15	07	CE/Pre-Accts 1/ 6402	13.12.2017	0.05	Chief Engineer, Panchayat Raj Engineering Department, Ananda Rao Circle, Bengaluru	Form 22 A not Self-Balanced
16		CE/Pre-Accts-1/ 10100	17.02.2018	0.09		
17		Gra Aa Po 58 Zi Po So 2018	02.03.2018	0.14	Under Secretary to Govt., RD and PR Department (ZP), M.S. Building, Bengaluru	
18		RDP 79 PBS 2018	05.03.2018	0.40	IFA-cum-Ex-officio Deputy Secretary to Govt., RD and PR Department, M.S. Building, Bengaluru	

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Sl. No.	Grant No.	Government Order No.	Date	Amount	Issuing Authority	Reasons for rejection
19		Gra Ao Po 14 Gro Mu Sow 180	05.03.2018	0.07	Director-cum-Ex-officio Joint Secretary to Government, RD and PR Department, M.S. Building, Bengaluru	
20	08	APG 147 EPD 2017	05.03.2018	0.34	Under Secretary to Govt., (Ecology and Environment), Forest Department, M.S. Building, Bengaluru	Form 22 A not enclosed
21	09	CO 183 CLS 2017	22.02.2018	0.49	Officer on Special Duty and Ex-officio Deputy Secretary, Co-operation Dept., Vidhana Soudha, Bengaluru	
22	10	SWD 57 SAD 2017	21.09.2017	0.26	Under Secretary-2 to Govt., Social Welfare Department	Form 22 A not self- balanced
23		SWD 20 SAR 2017	23.02.2017	0.10		
24		SWD 338 SLP 2017	01.02.2018	0.50	Under Secretary-1 to Govt., Social Welfare Department	
25		MWD 221 MDS 2018	14.03.2018	0.50	Under Secretary to Govt., Welfare of Minorities, Haj and Wakf Department	
26		MWD 219 MDS 2018	16.03.2018	0.30		
27	11	OE KSS 2018	16.02.2018	0.06	Deputy Secretary, Home Department, Police Assistance Service, Vidhana Soudha, Bengaluru	No Object Head
28		OE 17 KSS 2018	16.02.2018	0.07		
29		MME 189 YAD 2017	15.03.2018	0.50	Secretary to Govt., Woman and Child Development Department, M.S. Building	
30		MME 17 MAN 2018	23.03.2018	0.99		
31	12	KSP 58 VSS 2017	29.08.2017	0.50	Under Secretary to Govt., Kannada, Culture and Information Department, Vidhana Soudha, Bengaluru	
32	13	FCS 01 Ebata 2018	08.01.2018	0.25	Under Secretary to Govt. (I/C), Food, Civil Supplies and Consumer Affairs Department, Bengaluru	
33	14	RD 12 LGP 2017	26.10.2017	0.02	Under Secretary to Govt., Revenue Department (Land Allotment-1), Karnataka Government Secretariat, M.S.Building, Bengaluru	Form 22 A not Self Balanced
34		RD 12 LGP 2018	09.01.2018	0.06		
35		RD 06 MST 2018	24.02.2018	0.06	Under Secretary to Govt., Revenue Department (Land Reform Cell), Karnataka Government Secretariat, M.S.Building, Bengaluru	
36		RD 07 MST2018	24.02.2018	0.12		

Sl. No.	Grant No.	Government Order No.	Date	Amount	Issuing Authority	Reasons for rejection
37		RD 78 DSP 2018	24.02.2018	0.08	Deputy Secretary to Govt., Revenue Department (Disaster Management and Stamps & Registration)	
38		RD 11 MST 2018	28.02.2018	0.06	Under Secretary to Govt., Revenue Department (Land Reform Cell), Karnataka Government Secretariat, M.S.Building, Bengaluru	
39		RD 37 SAR 2017	12.03.2018	0.50	Under Secretary to Govt., Revenue Department (Stamps and Registration), M.S.Building, Bengaluru	
40		FD 1 BRS 2017	03.04.2017	88.71	Under Secretary to Govt., Finance Department (FR&BCC)	
41		ED 60 HPT 2017	25.11.2017	0.50	Deputy Secretary to Govt., Education Department (Higher Education), M.S.Building, Bengaluru	Insufficient balance
42		FD 242 BRS 2017	08.03.2018	1.50	Under Secretary to Govt., Finance Department (FR&BCC)	
43	17	ED 70 UNE 2018	12.03.2018	0.30	Under Secretary to Govt., Higher Education Department (Universities-1), M.S.Building, Bengaluru	Form 22 A not Self Balanced
44		FD 258 BRS 2017	13.03.2018	3.00	Under Secretary to Govt., Finance Department (FR&BCC)	
45		ED 06 MCD 2018	31.03.2018	0.25	Under Secretary to Govt., Education Department (Plan), M.S.Building, Bengaluru	Insufficient balance
46		CI 8 MGS 2018	27.01.2018	0.50	Under Secretary-2(I/C) to Govt (Mines), Commerce and Industries Department	
47		CI 20 MGS 2018	14.02.2018	0.50	Under Secretary-2 to Govt (Mines), Commerce and Industries Department	
48	18	MGD Hundi/ Grant/ RA/17-18	02.03.2018	0.05	Director, Mines and Geology Department, Khanija Bhavan, Bengaluru	Form 22 A not Self Balanced
49		DSK EAP 61 4594	08.03.2018	0.04	Commissioner of Sugar Cane Development and Director of Sugar, Bengaluru	
50	19	FD 80 BRS 2017	21.11.2017	186.38	Under Secretary to Govt., Finance Department (FR &BCC)	New Service

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Sl. No.	Grant No.	Government Order No.	Date	Amount	Issuing Authority	Reasons for rejection
51	20	PW 222 IFA 2018	26.02.2018	0.35	Under Secretary to Govt., Public Works, Ports and Inland Water Transport Department	Form 22 A not Self Balanced
52		FD 310 BRS 2017	26.03.2018	19.00	Under Secretary to Govt., Finance Department (FR & BCC)	New Service
53	21	FD 319 EFC-1/18	31.03.2018	0.11	Under Secretary to Govt., Finance Department, Bengaluru	Form 22 A not Self Balanced
54		FD 319 B 7 C-1/2018	31.03.2018	0.01	Under Secretary to Govt. (FD), Public Works Finance Cell, Vidhana Soudha, Bengaluru	
55	22	FD 179 BRS 2017	02.02.2018	22.68	Under Secretary to Govt., Finance Department (FR & BCC)	Budget Provision does not tally
56		AKK 17 IMM 2018	28.02.2018	0.12	Under Secretary to Govt., Health and Family Welfare Department, Vidhana Soudha, Bengaluru	
57	23	LD 335 LET 2017	14.02.2018	0.05	Under Secretary to Govt., Labour Department	Form 22 A not Self Balanced
58		LD 335 LET 2017	27.02.2018	0.40		
59	26	PP 40 PSP 2017	22.12.2017	0.25	Under Secretary to Govt. (1 & 2) Project, Project Coordinator and Statistics Department, Vidhana Soudha, Bengaluru	
60	28	FD 318 Exp-10/2018	31.03.2018	1.49	Under Secretary to Govt., Finance Department (Expenditure 2 & 10), Vidhana Soudha, Bengaluru	Re-appropriation from Voted to Charged
<b>Total</b>				<b>392.64</b>		

Source: Office of the AG(A&E)

## Appendix 2.16

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

(Reference: Paragraph; 2.5.5.1; Page: 73)

(₹ in crore)

Sl. No	Grant No.	Section	Unspent Provision
	<b>02</b>	<b>Animal Husbandry and Fisheries</b>	
1		Revenue - Charged	0.01
	<b>06</b>	<b>Infrastructure Development</b>	
2		Revenue - Voted	6.56
3		Capital - Voted	21.26
	<b>10</b>	<b>Social Welfare</b>	
4		Capital - Voted	100.22
	<b>11</b>	<b>Women and Child Development</b>	
5		Capital - Voted	21.56
	<b>14</b>	<b>Revenue</b>	
6		Capital - Voted	2.75
7		Capital - Charged	7.97
	<b>15</b>	<b>Information Technology</b>	
8		Revenue-Voted	0.59
	<b>18</b>	<b>Commence and Industries</b>	
9		Revenue-Voted	133.47
	<b>19</b>	<b>Urban Development</b>	
10		Capital-Voted	268.73
	<b>21</b>	<b>Water Resources</b>	
11		Revenue-Charged	19.50
	<b>24</b>	<b>Energy</b>	
12		Revenue-Voted	27.07
	<b>25</b>	<b>Kannada and Culture</b>	
13		Revenue-Voted	38.89
14		Capital-Voted	2.26
	<b>26</b>	<b>Planning, Statistics, Science and Technology</b>	
15		Capital-Voted	142.85
	<b>27</b>	<b>Law</b>	
16		Capital-Voted	0.50
	<b>29</b>	<b>Debt Servicing</b>	
17		Revenue-Voted	3.05
18		Revenue-Charged	744.63
<b>Total</b>			<b>1,541.87</b>

Source: Appropriation Accounts

## Appendix 2.17

### Surrender of Unspent Provision (Reference: Paragraph:2.5.5.1; Page 73)

(₹ in crore)

Sl. No	Grant/Section	Amount of unspent provision	Amount surrendered	Amount not surrendered
	<b>Agriculture and Horticulture</b>			
1	01 Revenue-Voted	455.50	156.42	299.08
2	01 Revenue-Charged	0.04	0.04	0.00
3	01 Capital-Voted	58.31	8.31	50.00
	<b>Animal Husbandry and Fisheries</b>			
4	02 Revenue-Voted	95.71	66.02	29.69
5	02 Capital-Voted	1.81	1.76	0.05
	<b>Finance</b>			
6	03 Revenue-Voted	3,303.03	793.11	2,509.92
7	03 Capital –Voted	38.54	7.41	31.13
	<b>Department of Personnel and Administrative Reforms</b>			
8	04 Revenue-Voted	107.10	36.89	70.21
9	04 Revenue-Charged	24.34	23.80	0.54
10	04 Capital-Voted	0.24	0.24	0.00
	<b>Home and Transport</b>			
11	05 Revenue- Voted	36.39	116.69	0.00
12	05 Revenue-Charged	0.36	0.36	0.00
13	05 Capital-Voted	12.54	8.66	3.88
14	05 Capital – Charged	0.01	0.01	0.00
	<b>Rural Development and Panchayat Raj</b>			
15	07 Revenue-Voted	1,578.25	24.57	1,553.68
16	07 Capital-Voted	705.94	229.87	476.07
	<b>Forest, Ecology and Environment</b>			
17	08 Revenue - Voted	83.80	48.98	34.82
18	08 Revenue-Charged	0.00	0.17	0.00
19	08 Capital-Voted	10.00	10.00	0.00
	<b>Co-operation</b>			
20	09 Revenue-Voted	44.26	21.56	22.70
	<b>Social Welfare</b>			
21	10 Revenue-Voted	223.95	76.57	147.38
	<b>Women and Child Development</b>			
22	11 Revenue-Voted	389.80	281.94	107.86
	<b>Information, Tourism and Youth Services</b>			
23	12 Revenue-Voted	94.01	31.91	62.10
24	12 Capital-Voted	169.34	3.55	165.79
	<b>Food and Civil Supplies</b>			
25	13 Revenue-Voted	952.51	794.71	157.80
26	13 Revenue-Charged	0.05	0.05	0.00

Sl. No	Grant/Section	Amount of unspent provision	Amount surrendered	Amount not surrendered	
	<b>14</b>	<b>Revenue</b>			
27		Revenue-Voted	923.75	603.53	320.22
		<b>Housing</b>			
28	<b>16</b>	Revenue-Voted	492.58	99.85	392.73
29		Capital -Charged	0.74	0.74	0.00
		<b>Education</b>			
30	<b>17</b>	Revenue-Voted	789.61	97.08	692.53
31		Capital-Voted	25.27	2.83	22.44
		<b>Commerce and Industries</b>			
32	<b>18</b>	Capital-Voted	41.15	17.45	23.70
		<b>Urban Development</b>			
33	<b>19</b>	Revenue-Voted	767.74	194.29	573.45
		<b>Public Works</b>			
34	<b>20</b>	Revenue-Voted	202.42	173.95	28.47
35		Capital-Voted	45.44	347.26	0.00
		<b>Water Resources</b>			
36	<b>21</b>	Revenue-Voted	169.89	10.60	159.29
37		Capital-Voted	2,638.20	19.27	2,618.93
		<b>Health and Family Welfare</b>			
38	<b>22</b>	Revenue-Voted	403.91	216.45	187.46
39		Capital-Voted	29.51	26.81	2.70
		<b>Labour and Skill Development</b>			
40	<b>23</b>	Revenue-Voted	606.35	519.02	87.33
41		Capital-Voted	16.99	10.00	6.99
		<b>Planning, Statistics, Science and Technology</b>			
42	<b>26</b>	Revenue-Voted	116.15	6.14	110.01
		<b>Law</b>			
43	<b>27</b>	Revenue-Voted	79.63	59.80	19.83
		<b>Parliamentary Affairs and Legislature</b>			
44	<b>28</b>	Revenue-Voted	59.21	56.57	2.64
45		Revenue-Charged	0.43	0.78	0.00
46		Capital-Voted	22.00	22.00	0.00
		<b>Total</b>	<b>15,816.80</b>	<b>5,228.02</b>	<b>10,971.42</b>

Source: Appropriation Accounts

## Appendix 2.18

### Cases of surrender of funds in excess of ₹ five crore on 30 and 31 March 2018

(Reference: Paragraph 2.5.5.1; Page 73)

(₹ in crore)

Sl. No	Grant No./Nomenclature		No. of cases	Total Provision	Amount surrendered	Percentage to total provision
1	01	Agriculture and Horticulture	6	655.91	111.99	17
2	02	Animal Husbandry and Fisheries	3	1,102.09	43.05	4
3	03	Finance	1	8,366.88	643.22	8
4	05	Home and Transport	5	209.98	60.23	29
5	08	Forest, Ecology and Environment	2	77.47	18.46	24
6	10	Social Welfare	1	326.25	72.53	22
7	12	Information, Tourism and Youth Services	2	33.50	30.38	91
8	13	Food and Civil Supplies	5	2,778.16	183.63	7
9	14	Revenue	4	291.86	18.86	6
10	16	Housing	1	1,506.75	99.85	7
11	17	Education	4	267.20	65.21	24
12	19	Urban Development	4	489.69	194.30	40
13	20	Public Works	13	2,348.41	254.58	11
14	22	Health and Family Welfare	2	203.53	36.42	18
15	23	Labour and Skill Development	10	697.62	339.72	49
16	27	Law	4	77.73	37.74	49
17	28	Parliamentary Affairs and Legislation	3	53.89	36.06	67
<b>Total</b>			<b>70</b>	<b>19,486.92</b>	<b>2,246.23</b>	<b>12</b>

Source: Office of the AG(A&E)

## Appendix 2.19

## Results of substantial surrenders made during the year

(Reference: Paragraph 2.5.5.2; Page 73)

(₹ in crore)

Sl. No.	Grant No.	Name of the Section (Head of Account)	Provision	Amount surrendered	Percentage of surrender	Remarks
1	01	2401-00-800-1-70-014 Other Allowances	4.64	4.64	100	No specific reason furnished
2	02	2405-00-120-0-07-100 Financial Assists/Relief	9.80	9.80	100	Due to non-receipt of Central Funds
3	03	2040-00-001-0-01-125 Modernisation	41.60	33.04	79	Implementation of GST w.e.f 01-07-2017, an introduction of new Major Head 2043-Collection charges under SGST from 01-12-2017
4		7610-00-202-0-03-393 Advances	4.05	3.25	80	Due to non-receipt of claims from the MLCs
5	04	2013-00-800-0-05-071 Building Expenses	4.00	3.29	82	Due to economy measures
6		2052-00-090-0-27-014 Other Allowances	8.10	6.01	74	No specific reason furnished
7		2070-00-003-3-01-071 Building Expenses	5.32	3.94	74	Due to economy measures
8	07	5054-03-337-0-71-422 Other Expenses	129.11	129.11	100	No specific reason furnished
9		5054-03-337-0-71-423 Tribal Sub-Plan	60.76	60.76	100	
10	11	2236-02-197-6-03-300 Lumpsum-ZP	171.38	135.83	77	
11	12	2204-00-789-0-01-422 Other Expenses	23.84	21.67	91	No specific reason furnished
12		2204-00-796-0-01-423 Tribal Sub-Plan	9.66	8.70	90	
13		2235-02-101-0-57-423 Tribal Sub-Plan	8.00	8.00	100	No specific reason furnished
14	14	2506-00-101-5-10-125 Modernisation	10.00	10.00	100	Due to lack of time for completion of purchase process of Desktop and Laptop and installation of Land connection by 31-03-2018
15	16	2216-02-190-0-01-059 Other Expenses	10.00	10.00	100	Due to non-commencement of project within the prescribed period
16		2216-80-800-0-06-051 General Expenses	5.00	5.00	100	No specific reason furnished
17		2202-01-053-0-02-059 Other Expenses	23.00	17.00	74	
18	17	2203-00-107-1-00-422 Other Expenses	17.93	17.93	100	To meet the expenditure of payment of scholarship to SC/ST students studying in Polytechnic/ Engineering colleges in the technical education dept., as the expenditure was incurred from SCST/TSP grants of 2016-17
19		2203-00-107-1-00-423 Tribal Sub-Plan	7.93	7.93	100	

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Sl. No.	Grant No.	Name of the Section (Head of Account)	Provision	Amount surrendered	Percentage of surrender	Remarks
20	18	2852-80-003-0-12-059 Other Expenses	17.84	14.16	79	Due to delay in obtaining approval from Central Govt. for proposal towards development of group industries
21	20	2059-80-053-1-09-200 Maintenance Expenditure	6.07	5.60	92	Due to non-completion of projects in time
22	21	4702-00-101-1-10-139 Major Works	40.29	35.00	87	Due to non-approval of any works from Central Govt.
23		4702-00-101-1-15-139 Major Works	30.00	30.00	100	Due to non-approval of works
24		4702-00-101-5-02-139 Major Works	100.00	95.00	95	Due to delay in the approval of Paschima Vahini Programme and also delay in administration approval
25	26	2210-06-112-0-07-422 SCSP	4.86	4.86	100	Due to non-commencement of the project
26		2210-80-800-0-18-059 Other Expenses	189.73	135.53	71	Due to non-receipt of bills in time
27	22	4210-03-105-1-20-422 Other Expenses	22.50	22.50	100	Additional funds released towards construction of Hospital and Hostels for Chamarajanagar, Gadag, Kodagu and Koppal Medical Colleges
28		4210-04-200-1-04-386 Construction	13.50	13.50	100	Due to non-receipt of Administrative sanction for Kalaburagi Govt. Pharmacy College
29	23	2230-02-001-0-03-059 Other Expenses	152.38	107.21	70	Due to non-fulfilment of purchase procedure and non-appointment of part time employees as per GO
30		2230-03-101-0-59-059 Other Expenses	52.48	52.48	100	Due to non-receipt of orders for incurring expenditure
31		2851-00-102-0-82-106 Subsidy	126.61	126.61	100	The amount required for ongoing schemes of Department of Commerce and Industries
32		3604-00-191-5-52-423 Tribal Sub-Plan	15.00	14.02	93	Due to non-receipt of orders for incurring expenditure from Government
33	28	2011-02-101-0-05-059 Other Expenses	8.70	6.57	76	No specific reason furnished
34		2011-02-101-0-13-200 Maintenance Expenditure	7.27	7.27	100	
35		2011-02-101-0-14-200 Maintenance Expenditure	12.23	12.19	100	
36		2011-02-103-1-01-125 Modernisation	23.19	16.22	70	Due to non-implementation of modernization work
37		4059-60-051-0-01-200 Maintenance Expenditure	22.00	22.00	100	Due to non-commencement of construction of the building
<b>Total</b>			<b>1,398.77</b>	<b>1,216.62</b>		

Source: Appropriation Accounts/Grant Register

## Appendix 2.20

## Grant No. 8 - Forest, Ecology and Environment - Rush of expenditure

(Reference: Paragraph No.2.7.1.5: Page: 76)

(` 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	2406-01-070-0-01-139 Major Works	11.99	8.12	68	5.16	43
2	2406-01-101-2-11-059 Other Expenses	2.71	2.18	80	1.62	60
3	2406-01-101-2-11-139 Major Works	10.22	8.75	86	4.23	41
4	2406-01-101-2-11-180 Machinery & Equipment	2.85	2.67	94	1.91	67
5	2406.01-101-2-21-139 Major Works	16.06	11.77	73	9.77	61
6	2406-01-101-2-83-139 Major Works	156.47	86.72	55	64.53	41
7	2406-01-102-1-03-139 Major Works	299.09	151.05	51	106.29	36
8	2406-02-110-0-46-139 Major Works	3.78	2.49	66	1.32	35

## Appendix 2.21

### Excess payment of Family Pension (Reference: Paragraph 2.8; Page 81)

Sl. No.	Treasury	No .of cases	Amount in ₹	Period
1	Bengaluru (Rural)	2	4,98,428	11.02.2012 to 31.03.2017
2	Bagalkot	4	7,09,173	21.07.2013 to 31.03.2017
3	Bengaluru (Urban)	1	11,030	09.11.2016 to 30.06.2017
4	Ballari	5	3,78,464	30.08.2016 to 31.12.2017
5	Belagavi	3	10,40,082	21.08.2012 to 31.12.2016
6	Bidar	1	96,747	04.08.2016 to 31.12.2017
7	Chamarajanagar	3	69,240	13.06.2016 to 31.03.2017
8	Chikkaballapura	2	5,93,076	14.05.2010 to 28.02.2017
9	Chikkamagaluru	4	2,17,832	11.05.2016 to 30.06.2017
10	Chitradurga	4	3,94,681	26.06.2014 to 30.04.2017
11	Davanagere	2	11,06,046	20.08.2008 to 31.03.2017
12	Gadag	4	4,93,989	07.08.2014 to 30.04.2017
13	Hassan	5	13,01,187	23.02.2008 to 30.09.2017
14	Haveri	3	5,15,267	06.03.2012 to 31.05.2017
15	Hubballi	2	96,408	05.03.2016 to 28.02.2017
16	Kalaburagi	4	2,79,087	18.08.2016 to 31.10.2017
17	Karwar	1	1,35,945	24.10.2015 to 30.09.2017
18	Kolar	4	1,47,523	14.07.2016 to 28.02.2017
19	Koppal	2	44,698	12.09.2016 to 28.02.2017
20	Madikeri	3	2,15,459	17.04.2016 to 31.08.2017
21	Mandya	4	1,66,175	28.02.2016 to 30.04.2017
22	Mangaluru	5	3,62,101	24.04.2016 to 30.09.2017
23	Pension Payment Treasury	5	2,20,594	29.04.2016 to 30.06.2017
24	Raichur	1	1,68,186	20.03.2015 to 31.01.2018
25	Ramanagara	1	45,824	18.11.2016 to 31.07.2017
26	Shivamogga	5	5,31,258	13.03.2014 to 30.09.2017
27	Tumakuru	3	6,05,658	11.09.2013 to 30.06.2017
28	Udupi	5	4,53,738	24.09.2015 to 31.10.2017
29	Vijayapura	1	86,216	06.09.2016 to 31.12.2017
30	Yadgir	4	1,47,393	11.11.2016 to 30.11.2017
<b>Total</b>		<b>93</b>	<b>1,11,31,507</b>	

Source: Office of the AG(A&E)

## Appendix 2.22

## Repeated excess payment of Family Pension

(Reference: Paragraph 2.8; Page 81)

(Amount in ₹)

Sl. No.	Treasury	CEP POINTED IN 2017-18		Excess payment during earlier year	Recovery during 2017-18	Overall Excess Payment including cases which appeared in earlier Audit Reports	
		No. of cases	Amount			Total Amount	Period
1	Bengaluru (Rural)	1	47,451	12,012	0	59,463	28.12.2015 to 31.03.2017
2	Bagalkot	6	3,48,536	3,85,854	0	7,34,390	01.04.2012 to 31.03.2017
3	Belagavi	5	2,29,563	7,34,771	0	9,64,334	01.04.2012 to 31.12.2016
4	Bidar	10	7,45,814	10,36,243	5,57,589	12,24,468	23.09.2013 to 31.10.2017
5	Chikkaballapura	1	62,505	30,015	0	92,520	01.04.2018 to 28.02.2017
6	Chikkamagaluru	4	1,74,444	8,81,697	0	10,56,141	19.12.2011 to 30.06.2017
7	Chitradurga	3	2,06,384	10,14,137	97,000	11,23,521	19.06.2008 to 30.04.2017
8	Davanagere	1	92,019	2,37,249	0	3,29,268	10.05.2013 to 31.03.2017
9	Gadag	5	2,74,780	3,01,081	0	5,75,861	15.12.2013 to 30.06.2017
10	Hassan	2	2,16,163	3,37,322	1,66,154	3,87,331	08.08.2013 to 30.09.2017
11	Haveri	3	3,24,976	1,68,493	0	4,93,469	23.06.2014 to 31.05.2017
12	Kalaburagi	2	3,92,998	4,90,212	3,79,889	5,03,321	19.04.2006 to 31.10.2017
13	Kolar	6	2,80,369	11,89,558	0	14,69,927	11.02.2010 to 28.02.2017
14	Koppal	1	98,768	76,396	0	1,75,164	04.08.2015 to 31.03.2017
15	Madikeri	2	66,840	3,46,304	91,000	3,22,144	01.12.2012 to 31.08.2017
16	Raichur	1	9,874	30,979	0	40,853	17.12.2015 to 31.08.2016
17	Shivamogga	2	1,73,706	4,01,108	36,392	5,38,422	02.09.2010 to 30.09.2017
18	Tumakuru	2	2,03,148	2,01,801	0	4,04,949	06.01.2014 to 30.06.2014
19	Udupi	4	2,81,222	3,88,409	3,87,503	2,82,128	03.12.2014 to 31.10.2017
20	Vijayapura	3	3,28,895	2,33,446	0	5,62,341	16.07.2015 to 31.12.2017
21	Yadgir	2	96,408	71,386	12,000	1,55,794	23.11.2015 to 30.11.2017
<b>Total</b>		<b>66</b>	<b>46,54,863</b>	<b>85,68,473</b>	<b>17,27,527</b>	<b>1,14,95,809</b>	

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

## Appendix 2.23

### Avoidable payment of interest (Reference: Paragraph 2.8; Page 81)

(Amount in ₹)

Sl. No.	Treasury	EP Amount	CEP Amount	Total	Pointed out during	No. of months up to March 2018	Interest @ 4%
1	Bengaluru( Rural)	4,98,428	59,463	5,58,031	01.06.2017	10	18,601
2	Bagalkot	7,09,173	7,34,390	14,43,563	06.09.2017	7	33,683
3	Bengaluru (Urban)	11,030	0	11,030	17.11.2017	4	147
4	Ballari	3,78,464	0	3,78,464	09.04.2018	12	15,139
5	Belagavi	10,40,082	9,64,334	20,04,416	10.07.2017	9	60,132
6	Bidar	96,747	12,24,468	13,21,215	03.04.2018	12	52,848
7	Chamarajanagar	69,240	0	69,240	21.09.2017	6	1,385
8	Chikkaballapura	5,93,076	92,520	6,85,596	27.07.2017	8	18,283
9	Chikkamagaluru	2,17,832	10,56,141	12,73,973	22.11.2017	4	16,986
10	Chitradurga	3,94,681	11,23,521	15,18,202	05.07.2017	9	45,546
11	Davanagere	11,06,046	3,29,268	14,35,314	16.06.2017	9	43,060
12	Gadag	4,93,989	5,75,861	10,69,850	06.09.2017	7	24,963
13	Hassan	13,01,187	3,87,331	16,88,518	12.01.2018	3	16,885
14	Haveri	5,15,267	4,93,469	10,08,736	11.09.2017	7	23,537
15	Hubballi	96,408	0	96,408	06.11.2017	5	1,607
16	Kalaburagi	2,79,089	5,03,321	7,82,410	09.04.2018	0	0
17	Karwar	1,35,945	0	1,35,945	19.01.2018	2	906
18	Kolar	1,47,523	14,69,927	16,17,450	19.05.2017	10	53,915
19	Koppal	44,698	1,75,164	2,19,862	10.07.2017	9	6,596
20	Madikeri	2,15,459	3,22,144	5,37,603	21.11.2017	4	7,168
21	Mandya	1,66,175	0	1,66,175	09.06.2017	10	5,539
22	Mangaluru	3,62,101	0	3,62,101	02.02.2018	2	2,414
23	Pension Payment Treasury	2,20,594	0	2,20,594	17.10.2017	5	3,677
24	Raichur	1,68,186	40,853	2,09,039	03.04.2018	0	0
25	Ramanagara	45,824	0	45,824	03.01.2018	3	458
26	Shivamogga	5,31,258	5,38,422	10,69,680	02.02.2018	2	7,131
27	Tumakuru	6,05,658	4,04,949	10,10,607	21.02.2018	1	3,369
28	Udupi	4,53,738	2,82,128	7,35,866	02.02.2018	2	4,906
29	Vijayapura	86,216	5,62,341	6,48,557	03.04.2018	0	0
30	Yadgir	1,47,393	1,55,794	3,03,187	03.04.2018	0	0
<b>Total</b>		<b>1,11,31,507</b>	<b>1,14,95,809</b>	<b>2,26,27,316</b>			<b>4,68,881</b>

Source: Office of the AG(A&E)

## Appendix 3.1

## Major Head and Department-wise details of outstanding UCs separately for each year

(Reference: Paragraph 3.1; Page 85)

(`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	1	0.01
			2004-05	1	0.23
				<b>2</b>	<b>0.24</b>
2	2210	Medical and Public Health	2013-14	10	48.33
			2014-15	59	371.54
			2015-16	111	614.29
			2016-17	57	632.06
				<b>237</b>	<b>1,666.22</b>
3	2217	Urban Development	2013-14	1	23.61
			2015-16	7	48.55
			2016-17	4	23.25
				<b>12</b>	<b>95.41</b>
4	2220	Information and Publicity	2007-08	3	0.30
			2008-09	1	0.05
			2010-11	6	1.98
			2011-12	5	2.18
			2012-13	5	2.58
			2013-14	6	3.35
				<b>26</b>	<b>10.44</b>
5	2245	Relief on account of Natural Calamities	2001-02	3	1.41
				<b>3</b>	<b>1.41</b>
6	3451	Secretariat-Economic Services	2012-13	1	5.00
			2013-14	3	6.25
				<b>4</b>	<b>11.25</b>
7	3475	Other General Economic Services	1997-98	1	9.79
			1998-99	2	3.71
			2001-03	5	1.20
			2002-03	7	1.63
				<b>15</b>	<b>16.33</b>
8	4217	Capital outlay on Urban Development	2016-17	4	783.96
				<b>4</b>	<b>783.96</b>
<b>Total</b>				<b>303</b>	<b>2,585.26</b>

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

## Appendix 3.2

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

(Reference: Paragraph 3.2; Page 86)

Sl. No.	Department	No. of Institutions	Years for which information not received
1	Education	430	1994-95 to 2017-18
2	Medical Education	22	2013-14 to 2017-18
3	Commerce and Industries	8	2003-04 to 2017-18
4	Health and Family Welfare	2	2016-17 to 2017-18
5	Information, Tourism and Youth Services	4	1999-00 to 2017-18
6	Social Welfare	4	2014-15 to 2017-18
7	Labour and Skill Development	1	2013-14 to 2017-18
8	Minority Welfare	2	2013-14 to 2017-18
9	Animal Husbandry and Veterinary Service and Fisheries	3	2014-15 to 2017-18
10	Parliamentary Affairs and Legislation	1	2014-15 to 2017-18
11	Endowments	3	2012-13 to 2017-18
12	IT, BT, Science and Technology	5	2014-15 to 2017-18
13	Co-operation	1	1994-95 to 2017-18
14	Kannada and Culture	1	2016-17 to 2017-18

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

### Appendix 3.3

**Status of submission of accounts of Autonomous Bodies and placement of Audit Reports  
before the State Legislature**  
(Reference: Paragraph 3.3; Page 86)

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)	2017-18 to 2021-22	2016-17	2016-17	2015-16 Dt:14-11-2017
2	Karnataka Industrial Area Development Board, Bengaluru	19(3)	2014-15 to 2018-19	2017-18	2016-17	2015-16 Dt:06-02-2018
3	Karnataka Slum Development Board, Bengaluru	19(3)	2017-18 to 2021-22	2017-18	2016-17	2015-16 Dt:14-11-2017
4	Bangalore Water Supply and Sewerage Board, Bengaluru	19(3)	2017-18 to 2021-22	2016-17	2015-16	2014-15 Dt:12-06-2017
5	Karnataka Housing Board, Bengaluru	19(3)	2016-17 to 2020-21	2016-17	2016-17	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	2016-17	2014-15 Dt:25-11-2016
7	Karnataka Bio-Diversity Board, Bengaluru	20(1)	2014-15 to 2018-19	2017-18	2016-17	2015-16 Dt:14-11-2017
8	Karnataka Urban Water Supply and Drainage Board, Bengaluru	19(3)	2015-16 to 2019-20	2017-18	2016-17	2015-16 Dt:14-11-2017
9	Bangalore Development Authority, Bengaluru	19(3)	2015-16 to 2019-20	2017-18	2016-17	2013-14 Dt:14-11-2017
10	Karnataka State Human Rights Commission, Bengaluru	19(2)	As per Act	2017-18	2016-17	2015-16 Dt:14-11-2017
11	Karnataka Building and other Construction Workers Welfare Board, Bengaluru	19(2)	As per Act	2015-16	2015-16	Not placed

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

### Appendix 3.4

**Position of arrears in finalization of Proforma Accounts by the departmentally managed Commercial and Quasi-Commercial Undertakings**  
(Reference: Paragraph 3.4; Page 87)

(₹ in crore)

Sl. No.	Undertakings	Accounts Finalized up to	Investment as per the last Accounts Finalized	Remarks
1	Chamarajendra Technical Institute, Mysuru	1984-85	-	Proforma Accounts due from 1985-86
2	Government Saw Mills, Joida	1968-69	-	Proforma Accounts due from 1969-70. 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 Dairy, Bengaluru	1973-74	-	Proforma Accounts for the period from 1-4-75 to 30-11-75 were furnished. The undertaking was transferred to Karnataka Dairy Development Corporation (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 up to (31-01-1985)
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 (up to 31-1-1985).
8	Government Milk Supply Scheme, Kalaburagi	1982-83	-	Proforma Accounts due from 1983-84 to 1984-85 (up to 31-01-1985)
9	Government Milk Supply Scheme, Bhadravathi	1982-83	-	Proforma Accounts due from 1983-84 to 1984-85 (up to 14-02-1985).
10	Government Milk Supply Scheme, Mangaluru	1982-83	-	
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

Sl. No.	Undertakings	Accounts Finalized up to	Investment as per the last Accounts Finalized	Remarks
12	Vaccine Institute, Belagavi	1992-93	-	Proforma Accounts due from 1993-94
13	Government Silk Filature, Kollegal	2015-16	1.69	Information not available
14	Government Silk Filature, Mambally	2015-16	2.38	Information not available
15	Government Silk Twisting and Weaving Factory, Mudigundam	2015-16	1.81	Information not available
16	Government Silk Filature, Chamarajanagar	2015-16	1.68	Information not available
17	Government Silk Filature, Santhemarahalli	2016-17	1.24	Information not available
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: Office of the Pr. AG(G&SSA) and AG(E&RSA)

### Appendix 3.5

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

(Reference: Paragraph 3.5; Page 87)

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 & 2017-18
2	Printing and Stationery	Director of Printing and Stationery	2017-18
3	Information and Publicity	Director of Information and Publicity	2016-17 & 2017-18
4	Animal Husbandry and Veterinary Services	Commissioner of Animal Husbandry and Veterinary Services	2015-16 to 2017-18
5	Home	Director General and Inspector General of Police	2017-18
6		Director General and Inspector General of Prisons	2016-17 & 2017-18
7	Health	Director, Health and Family Welfare Services	2008-09 to 2017-18
8		Karnataka State Drugs Logistics and Warehousing Society (Govt. Medical Stores)	2014-15 to 2017-18
9		Indian System of Medicine and Homeopathy	2011-12 to 2017-18
10		Director of Medical Education	2008-09 to 2017-18
11	Commerce and Industries	Director	2013-14 to 2017-18
12	Forest	CCF (Research), Bengaluru	2017-18
13		CCF, WP Bengaluru	2017-18
14		CCF (Evaluation), Bengaluru	2017-18
15		CCF, Mysore Circle, Mysuru	2017-18
16		CCF (FDPT), Mysuru	2017-18
17		CCF, Madikeri	2017-18
18		CF, Shivamogga	2017-18
19		CF, WP & FS Shivamogga	2017-18
20		CF, Chickmagaluru	2017-18
21		CF, WP&FS, Chickmagaluru	2017-18
22		CF, Bengaluru	2017-18
23		CF, WP&FS, Mysuru	2017-18
24		CF & Director Rajiv Gandhi NP Hunsuru	2017-18
25		CF, Mangaluru	2017-18
26		CF, Research Madikeri	2017-18
27		CF, Chamarajanagar	2017-18
28		CF & Director, BRT Tiger Reserve, Chamarajanagar	2017-18
29	CF, Hassan	2017-18	

Sl. No.	Department	Officer responsible for furnishing accounts	Period for which accounts are due
<b>Annual Accounts</b>			
30		CCF, Training, Gungargatti	2017-18
31		CF, & DIR DATR, Dandeli	2017-18
32		CF, Belagavi	2017-18
33		CF, Ballari	2017-18
34		CF, Dharwar	2017-18
35		CF, Kalaburagi	2017-18
36		CF, Research, Ballari	2017-18
37		CF, Research, Dharwar	2017-18
38		CF, Sirsi	2017-18
39		CF, WP&FS, Belagavi	2017-18
41		CF, WP&FS, Ballari	2017-18
41		CF, WP&FS, Dharwar	2017-18
<b>Half-yearly Accounts</b>			
1	Public Works, Port & Inland Water Transport Department	CE C&B (South), Bengaluru	September 2017 to March 2018
2		EE, PWP&IWTD, Bengaluru	March 2017 to March 2018
3		SE, PW Circle, Shivamogga	September 2017 to March 18
4		EE, PWP&IWTD, Shivamogga	March 2017 to March 18
5		EE, PWP&IWTD, Chitradurga	March 2017 to March 18
6		EE, PWP&IWTD, Davanagere	March 2014 to March 2018
7		EE, PWP&IWTD, Spl Dn., Shivamogga	March 2015 to March 2018
8		SE, PW Building Circle, Bengaluru	September 2017 to March 2018
9		EE, No.1, Building Division, Bengaluru	March 2017 to March 2018
10		EE, No.2, Building Division, Bengaluru	September 2017 to March 2018
11		EE, ESI Building Dn, Bengaluru	March 2017 to March 2018
12		EE, PWP&IWTD Electrical Dn, Bengaluru	September 2016 to March 2018
13		EE, PWP&IWTD QC Dn., Bengaluru	September 2017 to March 2018
14		EE, Chief Architect, Bengaluru	September 2017 to March 2018

Sl. No.	Department	Officer responsible for furnishing accounts	Period for which accounts are due
<b>Half-yearly Accounts</b>			
15		EE, PWD QA, Hassan	March 2015 to March 2018
16		CE, PWD QA Dn, Bengaluru	September 2017 to March 2018
17		SE, PWD QA Circle, Bengaluru	September 2017 to March 2018
18		EE, PWP&IWTD, Ramanagara	March 2015 to March 2018
19		EE, PWP&IWTD, Kolar	March 2015 to March 2018
20		SE, PWD Circle, Bengaluru	September 2017 to March 2018
21		PD, PMU, SCP&MIP, Mangaluru	September 2017 to March 2018
22		EE, PWP&IWTD, Chickballapur	March 2015 to March 2018
23		EE, PWP&IWTD, Tumkuru	September 17, March 18
24		EE, PWP&IWTD, Madhugiri	September 17, March 18
25		SE, PW Circle, Mysuru	September 17, March 18
26		EE, PWP&IWTD, Mysuru	March 2014 to March 2018
27		EE, PWP&IWTD, Mandya	March 2014 to March 2018
28		EE, PWP&IWTD, Chamarajanagar	March 2017 to March 2018
29		EE, PWP&IWTD, Hunsuru	March 2014 to March 2018
30		SE, PW Circle, Mangaluru	September 2017 to March 2018
31		EE, PWP&IWTD, Mangaluru	March 2014 to March 2018
32		EE, PWP&IWTD, Madikeri	September 2014 to March 2018
33		EE, PWP&IWTD, Udupi	March 2016 to March 2018
34		EE, Ports & Fisheries Dn., Udupi	September 2017 to March 2018
35		EE, PWP&IWTD, Hassan	March 2014 to March 2018

Sl. No.	Department	Officer responsible for furnishing accounts	Period for which accounts are due
<b>Half-yearly Accounts</b>			
36		EE, PWP&IWTD, Chickmagaluru	September 2017 to March 2018
37		PD, PIU KSHIP, Bengaluru	September 2017 to March 2018
37		EE, KSHIP, Tumakuru	September 2017 to March 2018
39		EE, KSHIP, Shivamogga	September 2017 to March 2018
40		EE, CPO,PIU,SHDP, Bengaluru	September 2017 to March 2018
41		CE C&B (North), Dharwad	September 2017 to March 2018
42		EE, PWP & IWTD QA Dn., Kalaburagi	September 2017 to March 2018
43		EE, KSHIP, Belagavi	September 2017 to March 2018
44		EE, Ports Dn., Karwar	September 2017 to March 2018
45		EE, PWP&IWTD, Bagalkot	March 2015 to March 2018
46		EE, PWP&IWTD, Bela gavi	March 2017 to March 2018
47		EE, PWP&IWTD, Ballari	March 2015 to March 2018
48		EE, PWP&IWTD, Bidar	March 2015 to March 2018
49		EE, PWP&IWTD, Vijayapura	March 2015 to March 2018
50		EE, PWP&IWTD, Chikkodi	March 2015 to March 2018
51		EE, PWP&IWTD, Dharwar	March 2015 to March 2018
52		EE, PWP&IWTD, Gadag	March 2015 to March 2018
53		EE, PWP&IWTD, Kalaburagi	September 2017 to March 2018
54		EE, PWP&IWTD, Haveri	March 2015 to March 2018
55		EE, PWP&IWTD, Hoovinahadagali	March 2017 to March 2018
56		EE, PWP&IWTD, Karwar	March 2015 to March 2018
57		EE, PWP&IWTD, Koppal	March 2015 to March 2018

Sl. No.	Department	Officer responsible for furnishing accounts	Period for which accounts are due
<b>Half-yearly Accounts</b>			
58		EE, PWP&IWTD QC Dn., Dharwar	September 2017 to March 2018
59		EE, PWP&IWTD QC Dn., Kalaburagi	March 2014 to March 2018
60		EE, PWP&IWTD, Raichur	March 2015 to March 2018
61		EE, PWP&IWTD, Sedam	September 2017 to March 2018
62		EE, PWP&IWTD, Sirsi	March 2014 to March 2018
63		EE, PWP&IWTD, Yadgir	March 2015 to March 2018
64		SE, PW Circle, Belagavi	September 2017 to March 2018
65		SE, PW Circle, Ballari	September 2017 to March 2018
66		SE, PW Circle, Dharwar	September 2017 to March 2018
67		SE, PW Circle, Kalaburagi	September 2017 to March 2018
68		SE, QA Circle, Dharwar	September 2017 to March 2018
69		SLAO, NH, Dharwar	September 2017 to March 2018
70		EE, NH Dn., Mangaluru	March 2016 to March 2018
71		CE, NH, Bengaluru	September 2017 to March 2018
72		SE, NH Circle, Bengaluru	September 2017 to March 2018
73		SE, NH Circle, Dharwar	March 2014 to March 2018
74		EE, NH DN, Bengaluru	March 2015 to March 18
75		EE, NH Dn., Tumakuru	September 2017 to March 2018
76		EE, NH Dn., Chitradurga	September 2016 to March 2018
77		EE, SLAO NH, Bengaluru	September 2017 to March 2018
78		EE, PPP NH Cell, Mysuru	September 2017 to March 2018
79		EE, NH Dn., Hubballi	March 2014 to March 2018

Sl. No.	Department	Officer responsible for furnishing accounts	Period for which accounts are due
<b>Half-yearly Accounts</b>			
80	Water Resources	EE, NH Dn., Karwar	March 2014 to March 2018
81		EE, NH Dn., Vijayapura	March 2016 to March 2018
82		EE, NH, Kalaburagi	September 2017 to March 2018
83		CE, WRDO, Bengaluru	September 2017 to March 2018
84		CE, Hydrology & CMO, Bengaluru	September 2017 to March 2018
85		SE, M&E, Bengaluru	September 2017 to March 2018
86		EE, W&M, Gorur	September 2017 to March 2018
87		SE, I&I Circle, Mysuru	September 2017 to March 2018
88		EE, No.1 Gauging Dn, Hassan	September 2014 to March 2018
89		EE, No.1 I&I Dn., Mysuru	September 2017 to March 2018
90		Director, KERS, KR Sagar	September 2017 to March 2018
91		Principal of Engg. Staff College, Sagar	September 2017 to March 2018
92		CRO, CE, KR Sagar	September 2017 to March 2018
93		CRO, Hydraulics, No.1, KR Sagar	September 2017 to March 2018
94		CRO, TS D, KR Sagar	September 2017 to March 2018
95		EE, W&M Dn., Hunsagi	September 2017 to March 2018
96		SE, CMO Circle, Dharwar	March 2014 to March 2018
97		SLAO, BRP, Davanagere	March 2014 to March 2018
98		EE, No. 2 Gauging Dn., Bagalkot	September 2017 to March 2018
99		EE, No. 4, I&I Dn., Dharwad	September 2017 to March 2018
100		EE, No. 3, I&I Dn., Kalaburagi	March 2014 to March 2018

Sl. No.	Department	Officer responsible for furnishing accounts	Period for which accounts are due
<b>Half-yearly Accounts</b>			
101	Minor Irrigation	SE, WRD, IPC Circle, Bidar	September 2017 to March 2018
102		EE, WRD, QC Dn., Kalaburagi	September 2017 to March 2018
103		SLAO, KP, Bidar	September 2017 to March 2018
104		SLAO, M&M IP, Kalaburagi	September 2017 to March 2018
105		CE, MI (North), Vijayapura	September 2017 to March 2018
106		CE, MI (South), Bengaluru	September 2017 to March 2018
107		EE, MI Dn., Bengaluru	March 2017 to March 2018
108		EE, MI Dn., Belagavi	March 2014 to March 2018
109		EE, MI Dn., Ballari	March 2018
110		EE, MI Dn., Bidar	March 2014 to March 2018
111		EE, MI Dn., Chickballapur	September 2017 to March 2018
112		EE, MI Dn., Chitradurga	September 2017 to March 2018
113		EE, MI Dn., Dharwar	March 2014 to March 2018
114		EE, MI Dn., Kalaburagi	September 2017 to March 2018
115		EE, MI Dn., Hassan	September 2017 to March 2018
116		EE, MI Dn., Kolar	September 2017 to March 2018
117		EE, MI Dn., Kushtagi	March 2014 to March 2018
118		EE, MI Dn., Mysuru	March 2015 to March 2018
119		EE, MI Dn., Shivamogga	March 2015 to March 2018
120		EE, MI Dn., Tumakuru	September 2017 to March 2018
121		EE, MI Dn., Haliyal	March 2014 to March 2018
122		EE, MI, QC Dn., Bengaluru	September 2017 to March 2018

Sl. No.	Department	Officer responsible for furnishing accounts	Period for which accounts are due
<b>Half-yearly Accounts</b>			
123		EE, MI, QC Dn., Dharwar	March 2014 to March 2018
124		EE, MI Division, Vijayapura	March 2014 to March 2018
125		SE, MI Circle, Bengaluru	March 2014 to March 2018
126		SE, MI Circle, Belagavi	March 2014 to March 2018
127		SE, MI Circle, Kalaburagi	March 2014 to March 2018
128		SE, MI Circle, Mysuru	March 2014 to March 2018

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

### Appendix 3.6

#### Balances remaining under In-operative PD Accounts

(Reference: Paragraph 3.7.3; Page 90)

(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	PD Account of PWD Officer	10,01,430.00	Information not available
5	Special DC, DRDS Mandya	4,49,156.07	1994-95 onwards
6	Commerce and Industries	40,66,006.37	1995-96 onwards
7	PD Account of 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	1994-95 onwards
10	ARCS, Shivamogga	10,000.00	Prior to 2000
11	Special Land Acquisition Officer, SCR Project	2,76,96,190.00	Information not available
<b>Total</b>		<b>4,75,03,927.21</b>	
<b>Debit Balances</b>			
1	Harijan Development Welfare Fund	5,18,350.71	Information not available
2	PD, Maharaja College of Education	9,052.00	2008-09 onwards
3	PD Account of SKC Protection Board	3,12,191.00	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 Management	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>1,26,62,718.90</b>	
<b>Nil Closing Balance</b>			
1	Deputy Registrar, Bidar	0	Prior to 2000
2	ARCS, Vijayapura	0	Prior to 2000

Source: Office of the AG(A&E)

### Appendix 3.7

#### Provisions made for recoveries of overpayments under grants

(Reference: Paragraph 3.10.1; Page 93)

(₹ in crore)

Sl. No.	Grant No.	HOA	Amount	
1	01	2401-00-911-0-04-261 Inter-Account Transfers	20.61	
2		2401-00-911-0-05-261 Inter-Account Transfers	6.01	
3		2402-00-911-0-04-261 Inter-Account Transfers	24.14	
4		2402-00-911-0-05-261 Inter-Account Transfers	0.7	
5	02	2403-00-911-0-04-261 Inter-Account Transfers	53.93	
6		2403-00-911-0-05-261 Inter-Account Transfers	71.90	
7		2405-00-911-0-04-261 Inter-Account Transfers	6.22	
8	07	2059-80-911-0-04-261 Inter-Account Transfers	76.86	
9		2215-01-911-0-05-261 Inter-Account Transfers	2.92	
10		2230-03-911-0-04-261 Inter-Account Transfers	2.75	
11		2501-01-911-0-05-261 Inter-Account Transfers	0.83	
12		2515-00-911-0-04-261 Inter-Account Transfers	128.78	
13		2515-00-911-0-05-261 Inter-Account Transfers	195.37	
14		3054-80-911-0-04-261 Inter-Account Transfers	33.28	
15		3054-80-911-0-05-261 Inter-Account Transfers	0.96	
16		08	2406-01-911-0-04-261 Inter-Account Transfers	8.67
17		09	2425-00-911-0-04-261 Inter-Account Transfers	0.10
18	2425-00-911-0-05-261 Inter-Account Transfers		0.19	
19	3475-00-911-0-04-261 Inter-Account Transfers		0.90	
20	10	2225-01-911-0-04-261 Inter-Account Transfers	8.79	
21		2225-01-911-0-05-261 Inter-Account Transfers	10.99	
22		2225-02-911-0-04-261 Inter-Account Transfers	15.18	
23		2225-02-911-0-05-261 Inter-Account Transfers	79.77	
24		2225-03-911-0-04-261 Inter-Account Transfers	112.03	
25		2225-03-911-0-05-261 Inter-Account Transfers	9.38	
26	11	2235-02-911-0-04-261 Inter-Account Transfers	46.17	
27		2235-02-911-0-05-261 Inter-Account Transfers	2.01	
28	12	2204-00-911-0-04-261 Inter-Account Transfers	5.64	
29	17	2202-01-911-0-04-261 Inter-Account Transfers	13.24	
30		2202-01-911-0-05-261 Inter-Account Transfers	1,965.71	
31		2202-02-911-0-04-261 Inter-Account Transfers	551.65	
32		2202-02-911-0-05-261 Inter-Account Transfers	128.53	
33		2202-80-911-0-04-261 Inter-Account Transfers	0.06	
34	18	2851-00-911-0-04-261 Inter-Account Transfers	30.89	
35		2851-00-911-0-05-261 Inter-Account Transfers	0.20	
36		2852-80-911-0-04-261 Inter-Account Transfers	2.21	
37	21	2702-80-911-0-04-261 Inter-Account Transfers	7.71	
38	22	2210-80-911-0-04-261 Inter-Account Transfers	336.61	
39		2210-80-911-0-05-261 Inter-Account Transfers	24.70	
40		2211-00-911-0-04-261 Inter-Account Transfers	31.34	

Sl. No.	Grant No.	HOA	Amount
41	23	2230-03-911-0-05-261 Inter-Account Transfers	0.47
42	25	2205-00-911-0-04-261 Inter-Account Transfers	0.33
43	26	3425-60-911-0-04-261 Inter-Account Transfers	0.36
44		3451-00-911-0-04-261 Inter-Account Transfers	10.06
<b>Total</b>			<b>4,029.15</b>