APPENDIX 1.1
(REFERENCE: PAGE 1)

STATE PROFILE			
A	**General Data**		
Sl. No.	**Particulars**		**Figures**
1	Area		1,91,791 sq km
2	Population		
	a.	As per 2001 Census	5.29 crore
	b.	As per 2011 Census	6.11 crore
3	a.	Density of Population (2001 Census) (All India Density 325 persons per Sq. Km)	276 persons per Sq. Km.
	b.	Density of Population (2011 Census) (All India Density 382 persons per Sq. Km)	319 persons per Sq. Km.
4	*Population below poverty line (All India Average 27.5 %)		25 *per cent*
5	a.	Literacy (2001 Census) (All India Average 64.8%)	66.64 *per cent*
	b.	Literacy (2011 Census) (All India Average 74.0%)	75.60 *per cent*
6	Infant mortality ***(per 1000 live births) (All India Average 53 per 1000 live births)		41 per 1000 live births
7	Life Expectancy at birth** (All India Average 63.5 years)		65.3 years
8	[1]Gini Coefficient****		
	a.	Rural. (All India 0.30)	0.26
	b.	Urban. (All India 0.37)	0.36
9	Gross State Domestic Product (GSDP) 2010-2011 at current price[2]		₹ 3,97,938 crore
10	Per capita GSDP CAGR (2001-02 to 2010-11)	Karnataka	11.79 *per cent*
		General Category States	11.32 *per cent*
11	GSDP CAGR (2001-02 to 2010-2011)	Karnataka	15.01 *per cent*
		General Category States	14.68 *per cent*
12	Population Growth (2001-2011)	Karnataka	15.67 *per cent*
		General Category States	17.56 *per cent*

B	**Financial Data**			
Particulars		**Figures (in *per cent*)**		
		2001-02 to 2009-10		**2001-02 to 2010-11**
CAGR		**General Category States**	**Karnataka**	**Karnataka**
a.	of Revenue Receipts.	15.20	15.69	15.97
b.	of Own Tax Revenue.	14.53	15.21	16.32
c.	of Non Tax Revenue.	13.87	14.95	13.26
d.	of Total Expenditure.	13.53	14.03	14.00
e.	of Capital Expenditure.	22.61	24.47	22.96
f.	of Revenue Expenditure on Education.	12.73	11.85	13.31
g.	of Revenue Expenditure on Health.	11.97	8.74	10.17
h.	of Salary and Wages.	11.45	9.43	10.08
i.	of Pension.	14.09	9.57	10.61

Source: Financial data is based on Finance Accounts

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

** Life Expectancy at birth (Office of the Registrar General of India; Ministry of Home Affairs), Economic Review 2010-11).

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

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

[1] Gini Coefficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less; closer to one inequality is higher.

[2] Differs with GSDP mentioned in Appendix 1.5. Source for GSDP in this Appendix is Economic survey.

APPENDIX 1.2
STRUCTURE OF GO ERNMENT 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 revenues received by the State Government, all loans raised by issue of treasury bills, internal loans and all moneys received by the Government in repayment of loans shall 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. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the fund.

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

Statement number	Layout
1	Summarised Financial position of the State giving cumulative figures of assets and liabilities of the Government as at the end of 2010-11.
2	Summary of Receipts and Disbursements during the year in all the three parts of accounts of Government.
3	Summary of receipts under Consolidated Fund, grants from Government of India and Capital, Public Debt and Other receipts.
4	Summary of expenditure for the current year under various sectors of Consolidated Fund of State.
5	Details of capital expenditure major head wise incurred during and to the end of 2010-11.
6	Summary of debt position of the State including borrowing from internal debt, Government of India, other obligations and servicing of debt.
7	Summary of loans and advances given by the State Government during the year and repayments made, recoveries in arrears etc.
8	Summarized statement of Grants-in-aid given by Government both in cash and in kind and also grants released for creation of capital assets.
9	Summary of guarantees given by the government for repayment of loans etc., raised by statutory corporations, local bodies and other institutions.
10	Distribution of expenditure between charged and voted.
11	Detailed account of revenue and capital receipts by minor heads.
12	Detailed account of revenue expenditure by minor heads under non-plan, plan and centrally sponsored scheme separately.
13	Detailed accounts of capital expenditure by minor heads under non-plan, plan and centrally sponsored scheme separately during the year and total expenditure to the end of 2010-11.
14	Details of investments of the State Government in Statutory Corporations, Government companies, other joint stock companies, co-operative banks, societies etc., up to the end of 2010-11 and also giving the comparative summary of investment between the share capital and debentures.
15	Detailed account on borrowings and other liabilities showing public debt and other interest bearing obligation during and up to the end of 2010-11, maturity profile, repayment schedule and interest rate profile.
16	Detailed account of Loans and advances given by the Government of Karnataka, the amount of loan repaid during the year, the balance as on 31st March 2011 and also loans advanced during the year for plan purpose and centrally sponsored schemes.
17	Detailed account on sources and application of funds other than on revenue account.
18	Detailed account on contingency fund and public account transactions.
19	Details of earmarked balance of reserve funds.

APPENDIX 1.3

ABSTRACT OF RECEIPTS AND DISBURSEMENTS
(REFERENCE: PARAGRAPH 1.2, PAGE 1)

(₹ in crore)

2009-10	Receipts	2010-11	2009-10	Disbursements				2010-11
					Non Plan	Plan	Total	
Part A: Abstract of Receipts and Disbursements for the year 2010-11								
Section-A: Revenue								
49,155.70	**I. Revenue receipts**	**58,206.22**	**47,536.92**	**I. Revenue expenditure**	**38,846.41**	**15,187.43**		**54,033.84**
30,578.60	Tax revenue	38,473.12*	**12,762.34**	**General Services**	**13,959.34**	**95.75**	**14,055.09**	
3,333.80	Non-tax revenue	3,358.28		**Social Services-**				
7,359.98	State's share of Union Taxes & Duties	9,506.31	8,576.47	Education, Sports, Art and Culture	7,939.95	2,850.37	10,790.32	
3,429.68	Non Plan grants	2,256.86	1,927.17	Health and Family Welfare	1,361.25	998.41	2,359.66	
2,972.78	Grants for State Plan Schemes	2,838.81	1,557.85	Water Supply, Sanitation, Housing and Urban Development	402.06	1,599.47	2,001.53	
1,480.86	Grants for Central and Centrally Sponsored Schemes	1,772.84	37.47	Information and Broadcasting	42.67	24.89	67.56	
			1,702.75	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	514.83	1,989.56	2,504.39	
			272.48	Labour and Labour Welfare	75.03	172.12	247.15	
			4,908.13	Social Welfare and Nutrition	1,734.99	2,131.31	3,866.30	
			136.54	Others	230.28	40.63	270.91	
			19,118.86	**TOTAL**	**12,301.06**	**9,806.76**	**22,107.82**	
				Economic Services				
			4,258.12	Agriculture and Allied Activities	2,718.61	2,058.35	4,776.96	
			1,232.51	Rural Development	779.51	591.53	1,371.04	
			501.51	Special Areas Programmes	---	138.39	138.39	
			331.76	Irrigation and Flood Control	286.19	167.60	453.79	
			2,352.50	Energy	4,444.06	16.07	4,460.13	
			427.30	Industry and Minerals	237.31	375.96	613.27	
			1,107.97	Transport	766.54	598.47	1,365.01	
			23.60	Science, Technology and Environment	0.01	41.35	41.36	
			2,946.44	General Economic Services	1,454.12	218.37	1,672.49	
			13,181.71	**Total**	**10,686.35**	**4,206.09**	**14,892.44**	
			2,474.01	**Grants-in-aid and Contributions**	**1,899.66**	**1,078.83**	**2,978.49**	
			1,618.78	**II Revenue surplus carried over to Sec-B**				**4,172.38**
49,155.70	**Total**	**58,206.22**	**49,155.70**	**Total**				**58,206.22**

Section-B – Capital and others								
7,819.85	**II. Opening Cash Balance including Permanent Advances & Cash Balance Investments & Investments from earmarked funds**	**9,773.51**						
69.79	**III. Miscellaneous Capital receipts**	**71.81**	**12,136.68**	**III. Capital Outlay**	**773.44**	**12,581.73**		**13,355.17**
			489.85	**General Services**	**50.50**	**414.96**	**465.46**	
				Social Services				
			215.70	Education, Sports, Art and Culture	3.88	418.43	**422.31**	
			320.97	Health and Family Welfare	---	436.86	**436.86**	
			1,809.73	Water Supply, Sanitation, Housing and Urban Development	62.86	1,359.91	**1,422.77**	
			6.00	Information and Broadcasting	---	9.20	**9.20**	
			239.73	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	---	211.50	**211.50**	
			48.19	Social Welfare and Nutrition	---	99.89	**99.89**	
			10.36	Other Social Services	---	14.17	**14.17**	
			2,650.68	**Total Social Services**	**66.74**	**2,549.96**	**2,616.70**	
				Economic Services				
			63.89	Agriculture and Allied Activities	(-) 2.04	101.03	**98.99**	
			73.93	Rural Development	0.78	124.47	**125.25**	
				Special Areas Programmes	---	377.39	**377.39**	
			3,941.99	Irrigation and Flood Control	572.16	4,193.10	**4,765.26**	
			1,750.37	Energy	15.95	1,365.15	**1,381.10**	
			205.75	Industry and Minerals	(-) 1.00	104.83	**103.83**	
			2,646.39	Transport	124.18	2,944.36	**3,068.54**	
			313.83	General Economic Services	(-) 53.83	406.48	**352.65**	
			8,996.15	**Total Economic Services**	**656.20**	**9,616.81**	**10,273.01**	
555.36	**I . Recoveries of Loans and Advances**	**161.37**	**981.58**	**I . Loans and Advances**	**1.52**	**1,736.41**		**1,737.93**
516.53	From Power Projects	17.51	5.34	For Power Projects	---	33.90	33.90	
3.24	From Government Servants	3.57	5.12	To Government Servants	1.52	---	1.52	
35.59	From others	140.29	971.12	To Others	---	1,702.51	1,702.51	
7,990.86	**. Public debt receipts**	**6,713.74**	**2,308.33**	**. Repayment of Public Debt**				**2,807.13**
7,310.01	Internal debt other than Ways and Means Advances and Overdraft	5,210.22	**1837.87**	Internal debt other than Ways and Means Advances & Overdraft	1,916.17	---	1,916.17	
---	Ways and Means Advances from Reserve Bank of India	---	---	Ways and Means Advances from Reserve Bank of India	---	---	---	
680.85	Loans and Advances from the Central Government	1,503.52	**470.46**	Repayment of Loans and Advances to Central Government	890.96		890.96	
2.10	**I. Contingency Fund (Recoupment)**	---	---	**I. Contingency Fund Disbursements**	**12.00**	**0.53**		**12.53**
71,172.45	**II. Public Account Receipts**	**80,313.64**	**64,029.09**	**II. Public Account Disbursements**				**75,626.38**
2,591.15	Small Savings and Provident Funds, etc.,	2,996.91	1,123.64	Small Savings and Provident Funds etc.			1,389.87	
5,117.86	Reserve Funds	2,134.04	1,917.29	Reserve Funds			760.00	
22,188.59	Deposits and Advances	23,743.91	20,279.25	Deposits and Advances			21,706.47	
40,023.81	Suspense and Miscellaneous	49,964.71	39,421.39	Suspense and Miscellaneous			50,261.09	
1,251.04	Remittances	1,474.07	1,287.52	Remittances			1,508.95	

1,618.78	**III. Revenue Surplus carried over from Sec. –A**	**4,172.38**	**9,773.51**	**III Cash Balance at the end of 31-03-2011**				**7,667.31**
			0.01	Cash in Treasuries and Local Remittances			0.01	
			(-) 107.69	Deposits with Reserve Bank			(-) 657.14	
			10.77	Departmental Cash Balances including Permanent Advances			8.69	
			8,889.98	Cash Balance Investment			6,871.51	
			980.44	Investment from Earmarked Funds			1,444.24	
89,229.19	**Total**	**1,01,206.45**	**89,229.19**	**Total**				**1,01,206.45**

Includes expenditure of ₹ 903.26 crore on account of off-budget borrowings.

*Includes ₹ 67.96 crore received from Ministry of Road Transport and highways towards National Permit fee.

Includes ₹ 4.69 crore, of which ₹ 0.82 crore related to reimbursement by GOI towards the cost of verification of passports, ₹ 2.17 crore related to amount received from Ministry of Urban Development towards issue of Unique Identification, ₹ 0.91 crore on account of Urban Poverty Alleviation (JNNURM) over and above the XIII FC recommendations and ₹ 0.79 crore towards research in Urban and Regional Planning and Building form the Ministry of Urban Development.

Includes ₹ 0.49 crore relating to previous years which had remained under suspense head being cleared in the current year. It also includes ₹ 60.59 crore released to M/s BEML being the refund of central sales tax.

APPENDIX 1.4

OUTCOME INDICATORS OF THE STATE S O N FISCAL CORRECTION PATH
(REFERENCE: PARA 1.3, PAGE 3)

(₹ in crore)

	2009-10 accounts (base year)	Budget estimate	Projections			
		2010-11	2011-12	2012-13	2013-14	2014-15
State revenue account						
1. Own tax revenue	30,579	36,228	41,120	46,673	52,975	68,707
2. Own non- tax revenue	3,334	2,820	2,996	3,202	3,430	5,736
3. Own tax + non-tax revenue (1+2)	33,913	39,048	44,116	49,875	56,405	74,470
4. Share in central taxes & duties	7,360	9,060	10,283	11,672	13,248	15,640
5. Grants	7,883	5,530	6,363	6,940	7,577	11,183
6. Total central transfer (4 + 5)	15,243	14,590	16,646	18,612	20,825	26,823
7. Total revenue receipts (3+6)	49,156	53,638	60,762	68,487	77,230	1,01,293
8. Devolution to ULBs	2,474	2,885	3,676	4,168	4,720	6,605
9. Major O&M (roads, bridges and irrigation)	675	339	373	411	452	870
10. Salaries	10,342	11,366	12,858	14,185	15,574	23,437
11. Pensions	3,408	4,500	5,175	5,951	6,844	8,538
12. Interest payments	5,213	6,316	7,141	8,055	9,085	10,297
13. Subsidies – (food, transport, housing & industry)	1,435	1,674	1,841	2,025	2,228	2,603
14. Subsidies –power	2,341	2,825	3,108	3,418	3,760	5,725
15.Other O&M (education, health, RD, WS, agriculture, forest)	8,088	7,979	8,561	9,151	9,780	17,963
16. Administrative expenditure	892	901	956	1,029	1,108	1,255
17. Other revenue expenditure	12,669	14,353	15,957	17,736	19,714	19,337
18. Total revenue expenditure (8 to 17)	**47,537**	**53,138**	**59,646**	**66,129**	**73,266**	**96,630**
19. Salary + interest+ pensions (10+11+12)	18,963	22,182	25,174	28,191	31,503	42,272
20. As percentage of revenue receipts (19/7)	39	41	414	41	41	42
21. Revenue surplus / deficit (7-18)	1,619	-500	-1,116	-2,358	-3,964	-4,663
1. Interest payment on off-budget borrowings and SPV borrowing made by PSUs/SPUs outside budget	569	158	72	1	---	234
2. Consolidated revenue deficit	1,050	-342	-1,044	-2,357	-3,964	-4,429
Total debt stock	**83,482**	**89,403**	**1,00,149**	**1,12,276**	**1,25,963**	**1,51,079**
1. Expenditure on capital formation	12,137	13,112	11,763	14,086	17,346	24,695
2. Recovery of loans and advances	555		615	125	137	1,500
Gross fiscal deficit	**10,875**	**9,708**	**10,745**	**12,127**	**13,687**	**18,532**

APPENDIX 1.5

TIME SERIES DATA ON THE STATE GO ERNMENT FINANCES
(REFERENCE: PARAGRAPHS 1.6, 1.10.2 PAGE 12, 43)

(₹ in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
Part A. Receipts					
1. Revenue Receipts	**37,587**	**41,151**	**43,290**	**49,156**	**58,206**
(i) Tax Revenue	**23,301 (62)**	**25,987(63)**	**27,645(64)**	**30,579(62)**	**38,473 (66)**
Taxes on Agricultural Income	1(-)	3(-)	9(-)	9(-)	9 (-)
Taxes on Sales, Trade, etc	11,762(50)	13,894(54)	14,623(53)	15,833(52)	20,235 (53)
State Excise	4,495(19)	4,767(18)	5,749(21)	6,946(23)	8,285(21)
Taxes on Vehicles	1,375(6)	1,650(6)	1,681(6)	1,962(6)	2,550 (7)
Stamps and Registration fees	3,206(14)	3,409(13)	2,927(10)	2,628(9)	3,531(9)
Land Revenue	109(-)	145(1)	256(1)	128(-)	177(-)
Taxes on Goods and Passengers	1,147(5)	837(3)	1,085(4)	1,291(4)	1,526(4)
Taxes and Duties on Electricity	389(2)	450(2)	370(1)	679(2)	663(2)
Other Taxes	817(4)	832(3)	945(4)	1,103(4)	1,497(4)
(ii) Non Tax Revenue	**4,099(11)**	**3,358(8)**	**3,159(7)**	**3,334(7)**	**3,358(6)**
(iii) State's share of Union taxes and duties	**5,374(14)**	**6,779(17)**	**7,154(17)**	**7,360(15)**	**9,506(16)**
(iv) Grants in aid from Government of India	**4,813(13)**	**5,027(12)**	**5,332(12)**	**7,883(16)**	**6,869(12)**
2. Miscellaneous Capital Receipts	Nil	246	181	70	72
3. Recoveries of Loans and Advances	60	52	57	555	161
4. Total Revenue and Non debt capital receipts (1+2+3)	**37,647**	**41,449**	**43,528**	**4,9781**	**58,439**
5. Public Debt Receipts	**3,546**	**2,279**	**8,592**	**7,991**	**6,714**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2,892(82)	1,473(65)	7,996(93)	7,310(91)	5,210(78)
Net transactions under Ways and Means Advances and Overdrafts	---	---	---	---	---
Loans and Advances from Government of India	654(18)	806(35)	596(7)	681(9)	1,504(22)
6. Total Receipts in the Consolidated Fund (4+5)	**41,193**	**43,728**	**52,120**	**57,772**	**65,153**
7. Contingency Fund Receipts	---	**13**	---	**2**	---
8. Public Account Receipts	47,040	56,160	**60,604**	**71,172**	**80,314**
9. Total Receipts of the State (6+7+8)	**88,233**	**99,901**	**1,12,724**	**1,28,946**	**1,45,467**
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	**33,435**	**37,375**	**41,659**	**47,537**	**54,034**
Plan	7,852(23)	8,313(22)	10,530(25)	12,303(26)	15,188(28)
Non Plan	25,583(77)	29,062(78)	31,129(75)	35,234(74)	38,846(72)
General Services (including interest payments)	10,419(31)	10,872(29)	12,275(29)	12,762(27)	14,055(26)
Social Services	10,937(33)	13,124(35)	15,873(38)	19,119(40)	22,108(41)
Economic Services	10,440(31)	11,453(31)	11,137(27)	13,182(28)	14,892(28)
Grants-in-aid and contributions	1,639(5)	1,926(5)	2,374(6)	2,474(5)	2,979(5)
11. Capital Expenditure	**8,543**	**8,649**	**9,870**	**12,137**	**13,355**
Plan	8,411(98)	7,199(83)	9,135(93)	11,118(92)	12,582(94)
Non Plan	132(2)	1,450(17)	735(7)	1,019(8)	773(6)
General Services	321(4)	339(4)	475(5)	490(4)	465(3)
Social Services	1,293(15)	2,148(25)	2,555(26)	2,651(22)	2,617(20)
Economic Services	6,929(81)	6,162(71)	6,840(69)	8,996(74)	10,273(77)
12. Disbursement of Loans and Advances	**357**	**757**	**731**	**982**	**1,738**
13. Total (10+11+12)	**42,335**	**46,781**	**52,260**	**60,656**	**69,127**

14. Repayments of Public Debt	**1,749**	**1,251**	**1,778**	**2,308**	**2,807**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,012(58)	802(64)	1,317(74)	1,838(80)	1,916(68)
Net transactions under Ways and Means Advances and Overdraft	---	---	---	---	---
Loans and Advances from Government of India	737(42)	449(36)	461(26)	470(20)	891(32)
15. Appropriation to Contingency Fund	---	---	---	---	---
16. Total disbursement out of Consolidated Fund (13+14+15)	**44,084**	**48,032**	**54,038**	**62,964**	**71,934**
17. Contingency Fund disbursements	**13**	---	**2**	---	**13**
18. Public Account disbursements	**42,637**	**54,055**	**54,783**	**64,029**	**75,626**
19. Total disbursement by the State (16+17+18)	**86,734**	**1,02,087**	**1,08,823**	**1,26,993**	**1,47,573**
Part C. Deficits					
20. Revenue Deficit(-)/ Revenue Surplus (+) (1-10)	4,152	3,776	1,631	1,619	4,172
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	4,688	5,332	8,732	10,875	10,688
22. Primary Deficit (21-23)	452	826	4,200	5,662	5,047
Primary Surplus (23-21)	---	---	---	---	---
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	4,236	4,506	4,532	5,213	5,641
24. Financial Assistance to local bodies etc.,	13,915	16,725	15,262	16,420	19,041
25. ays and Means Advances/ Overdraft availed (days)					
Ways and Means Advances availed (days)	---	4	---	---	---
Overdraft availed (days)	---	---	---	---	---
26. Interest on ays and Means Advances/ Overdraft	---	0.04	---	---	---
27 Gross State Domestic Product (GSDP)	2,27,831	2,70,843	3,03,058	3,35,747	3,80,872
28 Outstanding Fiscal liabilities (year end)	57,682	60,142	71,550	83,482	91,943
29. Outstanding guarantees (year end) (including interest)	9,879	10,786	8,693	7,203	6,618
30. Maximum amount guaranteed (year end)	19,793	23,109	18,732	18,420	19,150
31. Number of incomplete projects	261	429	197	261	388
32. Capital blocked in incomplete projects	1,174	1,480	1,107	1,015	1,203
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax Revenue/GSDP	10.23	9.59	9.12	9.11	10.10
Own Non-Tax Revenue/GSDP	1.80	1.24	1.04	1.00	0.88
Central Transfers/GSDP	4.47	4.36	4.12	4.54	4.30
II Expenditure Management					
Total Expenditure/GSDP	18.6	17.3	17.2	18.1	18.1
Total Expenditure/Revenue Receipts	112.63	113.68	120.72	123.39	118.76
Revenue Expenditure/Total Expenditure	78.98	79.89	79.71	78.37	78.17
Expenditure on Social Services/Total Expenditure	29.66	33.92	35.59	37.22	37.92
Expenditure on Economic Services/Total Expenditure	45.82	37.99	35.46	36.84	36.76
Capital Expenditure/Total Expenditure	21.02	20.11	20.29	21.63	21.83
Capital Expenditure on Social and Economic Services/Total Expenditure.	20.26	19.38	19.37	20.81	21.16

III Management of Fiscal Imbalances					
Revenue Deficit (surplus)/GSDP	1.82	1.40	0.54	0.48	1.10
Fiscal Deficit/GSDP	2.06	1.97	2.88	3.24	2.81
Primary Deficit (surplus) /GSDP	0.20	0.30	1.38	1.69	1.32
Revenue Deficit/Fiscal Deficit	---	---	---	---	---
Primary Revenue Balance/GSDP	3.7	3.2	1.6	1.5	2.6
I Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	25.32	22.20	23.61	24.86	24.14
Fiscal Liabilities/RR	153.46	146.15	165.28	169.83	157.96
Other Fiscal Health Indicators					
Return on Investment (Rupees in crore)	19.5	23.4	40.2	29.51	43.44
Balance from Current Revenue (₹ in crore)	9,415	8,593	8,523	9,468	14,748
Financial Assets/Liabilities	0.9	1.0	1.0	1.0	1.1

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

The estimates adopted by the Government of India for the State's Fiscal Consolidation Road Map (2010-15) have been adopted by the State in the MTFP 2011-15 and the estimates are lower than the latest estimates contained in the Economic Survey 2010-11 based on the CS guidelines.

APPENDIX 1.6

SUMMARISED FINANCIAL POSITION OF THE GO ERNMENT OF KARNATAKA AS ON 31 MARCH, 2011 (REFERENCE: PARAGRAPH 1.10.1 PAGE 42)

(₹ in crore)

As on 31.3.2010		Liabilities		As on 31.3.2011
45,468.00		**Internal Debt** *		**48,762.05**
	23,525.76	Market Loans bearing interest	24,562.97	
	1.42	Market Loans not bearing interest	1.45	
	446.75	Loans from Life Insurance Corporation of India	406.14	
	1,896.56	Loans from other Institutions	2,355.99	
	19,597.51	Loans from RBI – Special Securities issued to National Small Savings Fund of the Central Government.	21,435.50	
9,902.20		**Loans and Advances from Central Government** -		**10,514.76**
	0.07	Pre 1984-85 Loans	0.07	
	92.62	Non-Plan Loans	86.37	
	9,639.38	Loans for State Plan Schemes	10,274.20	
	25.48	Loans for Central Plan Schemes	21.82	
	144.65	Loans for Centrally Sponsored Plan Schemes	132.30	
80.00		**Contingency Fund**		**67.47**
11,177.06		**Small Savings, Provident Funds, etc.**		**12,784.10**
10,254.03		**Reserve Funds**		**11,628.06**
7,660.97		**Deposits**		**9,698.19**
4,495.66		**Suspense and Miscellaneous balances**		**4,144.34**
89,037.92		**Total**		**97,598.97**
		Assets		
75,169.96		**Gross Capital Outlay on Fixed Assets** -		**88,525.12**
	32,491.93	Investments in shares of Companies, Corporations, etc.	38,420.70	
	42,678.03	Other Capital Outlay	50,104.42	
8,046.42		**Loans and Advances** -		**9,622.98**
	1,217.29	Loans for Power Projects	1,233.68	
	6,827.14	Other Development Loans	8,389.36	
	1.99	Loans to Government servants and Miscellaneous Loans	-0.06	
399.03		**Remittances**		**433.91**
10.17		**Other Advances**		**9.95**
9,773.51		**Cash** -		**7,667.31**
	---	Cash in treasuries	---	
	10.77	Departmental Cash Balance including Permanent Advances	8.69	
	(-) 107.69	Deposits with Reserve Bank of India	(-) 657.14	
	0.01	Remittances in Transit	0.01	
	8,889.98	Cash Balance Investments	6,871.51	
	980.44	Investment from earmarked funds	1,444.24	
(-) 4,361.17		**Surplus on Government Accounts**		**(-) 8,660.30**
	(-) 2,598.18	Accumulated Surplus	**(-) 4,361.17**	
	(-) 1,628.78	Deduct Revenue Surplus	(-) 4,172.38	
	(-) 64.42	Deduct Other adjustments	(-) 54.94	
	(-) 69.79	Deduct Capital Receipts	(-)71.81	
89,037.92		**Total**		**97,598.97**

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

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

Explanatory Notes for Appendices 1.3 and 1.6

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the surplus on Government account, as shown in Appendix 1.6, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of ₹ 31.29 crore (credit) between the figures reflected in the Accounts and that intimated by the Reserve Bank of India under Deposits with Reserve Bank . A net difference to the extent of ₹ 11.16 crore (credit) had been reconciled (June 2011) leaving a balance of net credit of ₹ 20.13 crore (credit) which was under reconciliation.

APPENDIX 1.7

FINANCIAL POSITION OF DEPARTMENTALLY MANAGED COMMERCIAL/ QUASI COMMERCIAL UNDERTAKINGS
(REFERENCE: PARAGRAPH 1.9.3, PAGE 39)

(₹ in crore)

Undertaking	Year upto which proforma accounts finalised	Mean capital	Total loss
Government Silk Factory, Mamballi	2008-09	2.41	1.05
Government Silk Twisting and Weaving Factory, Mudigundam	2007-08	1.41	0.50
Government Silk Factory, Chamarajanagar	2008-09	2.24	0.88
Government Silk Factory, Santhemarahalli	2008-09	2.30	1.30
Government Silk Factory, Kollegal	2008-09	1.85	1.43
Government Central Workshop, Madikeri	2008-09	0.07	0.14
Total		**10.28**	**5.30**

APPENDIX 1.8

MAJOR POLICY INITIATIVES OF STATE BUDGET 2010-11 UNDER VARIOUS SECTORS (REFERENCE: PARAGRAPH 1.4.3, PAGE 7)

Social	Economic	Fiscal	Others
• Compulsory education for every child at least up to 10th standard from 2010 onwards. • A big campaign for skill development by providing training facilities for three to five lakh educated men and women every year. • A provision of ₹ 1,000 crore every year for city development campaign for bringing about plan development of large, medium and small towns. • Proposal to improve transport system in Bangalore city through developing metro rail, mono rail and good roads. • Investment of about ₹ 18,872 crore in the coming three years for water and drainage facility in all parts of the State. • An Agriculture University to be established at Shimoga for special plants and crops of the Malnad region.	• Increasing agricultural productivity in dry land areas of the State by providing water-harvesting structures in the form of check dams and bandharas. • Establishment of Agriculture produce exchanges in every district to provide a scientific system for marketing agricultural and horticultural products. • Comprehensive development of 1,000 villages every year by spending up to ₹ 1,000 crore under the Suvarna Gramodaya Programme. • Industrial estates to be developed by providing necessary infrastructure and establishing small and medium industries in every district. • A fresh capital of ₹ 600 crore to be provided to Co-operative credit institutions and District Central Co-operative Banks through the State and Central Government as recommended by Vaidyanathan Committee.	• Disinvestment in Government undertakings. • Proposal to impose a toll of ₹ 500 on every trip made by a vehicle of more than 16 ton weight in transporting materials other than machinery and equipment. • VAT exemption on food materials such as wheat, rice and pulses. • VAT rate to be reduced from 12.5 *per cent* to five *per cent* on certain items. • Luxury tax rate to increase from six per cent to eight per cent on certain categories of hotel rooms. • Reduction in stamp duty from ₹ 200 to ₹ 50 on agreement deeds related to shares/ debentures and other marketable securities.	• Setting up a Special Economic Zone for information technology in an area of 12,000 acres near Bengaluru International Airport. • Mukhyamanthri Nagarothana Yojane' for the improvement of seven City Corporations, 44 City Municipal Councils, 94 Town Municipal Councils and 68 Town Panchayats. • Formulating specific policies for implementing government scheme for providing infrastructure facilities like development of road network, development of ports, generation of power, development of educational facilities, etc., in partnership with private investors.

APPENDIX 2.1

MA OR HEADS OF ACCOUNT UNDER HICH PRO ISION OF MORE THAN ₹ 25 CRORE REMAINED UNSPENT
(REFERENCE PARAGRAPH 2.3.1 PAGE 67)

(₹ in crore)

Sl. No.	Grant No.	Major Head	Area	Unspent provision
1	2	3	4	5
1	01		Crop Husbandry - Commercial Crops - Agriculture Department	26.49
			Crop Husbandry - Crop Insurance - Subsidies for Crop Loan	200.00
			Crop Husbandry - Other Expenditure - Agriculture Department	58.79
			Crop Husbandry - Other Expenditure - Horticulture Department	50.35
		2402	Soil and Water Conservation - Assistance to Grama Panchayats - Grama Panchayats – CSS/ CPS	29.20
			Soil and Water Conservation - Other Expenditure - Rastriya Krishi Vikasa Yojane – Watershed	30.00
			Soil and Water Conservation - Other Expenditure - Integrated Watershed Management Programme	205.52
		2415	Agricultural Research and Education - General - Research - UAS, Bangalore	26.91
2	02	2403	Animal Husbandry - Assistance to Taluk Panchayats - Rashtriya Krishi Vikasa Yojane – Animal Husbandry	45.73
3	03	2054	Treasury and Accounts Administration - Directorate of Accounts and Treasuries - Director of Treasuries	42.47
		2070	Other Administrative Services - Other expenditure - Filling up of Vacant Posts (District Sector)	850.00
		2071	Pensions and Other Retirement Benefits - Civil - Commuted Value of Pensions - Other Payments	276.34
			Pensions and Other Retirement Benefits - Civil - Gratuities - Other Gratuities – Karnataka	202.25
			Pensions and Other Retirement Benefits - Civil - Family Pensions - Other Family Pensions -Karnataka	86.24
			Pensions and Other Retirement Benefits - Civil - Pensions of Employees of Local Bodies - Payments to Municipal Employees	35.84

Sl. No.	Grant No.	Major Head	Area	Unspent provision
1	2	3	4	5
			Pensions and Other Retirement Benefits - Civil - Leave Encashment Benefits - General Services	43.66
			Pensions and Other Retirement Benefits - Civil - Leave Encashment Benefits - Social Services	52.10
			Pensions and Other Retirement Benefits - Civil - Government Contribution for Defined Contributions Pension Scheme - State's Matching Contribution to Pension Scheme	174.52
		3475	Other General Economic Services - Other Expenditure - Augmenting Infrastructure Initiative Fund (IIF)	1,350.00
4	05	2055	Police - Modernisation of Police Force	62.43
		5055	Capital Outlay on Road Transport - Other Expenditure - Basic Services for Urban Transport	34.24
5	06	5465	Investments in General Financial and Trading Institutions - Invest in General Financial Institutions - Investments in Public Sector and Other Undertakings, Banks etc., - Investment in Rail Infrastructure Development Corporation (Karnataka) Limited (K-RIDE)	196.67
6	07	2515	Other Rural Development Programmes - Assistance to Zilla Panchayats - Zilla Panchayats	39.36
			Other Rural Development Programmes - Assistance to Taluk Panchayats - Taluk Panchayats	133.25
			Other Rural Development Programmes - Assistance to Taluk Panchayats - Taluk Panchayats – CSS/ CPS	38.42
			Other Rural Development Programmes - Assistance to Grama Panchayats - Grama Panchayats	57.29
			Other Rural Development Programmes - Assistance to Grama Panchayats - Grama Panchayats - CSS/CPS	134.46
		3054	Roads and Bridges - General - Assistance to Zilla Panchayats - Zilla Panchayats	60.58
		4215	Capital Outlay on Water Supply and Sanitation - Water Supply - Rural Water Supply - Capital Release to Grama Panchayats	76.05
		5054	Capital Outlay on Roads and Bridges - District and Other Roads - Road Works - Capital Release to Grama Panchayats	59.78
			Capital Outlay on Roads and Bridges - District and Other Roads - Other Expenditure - NABARD Assisted Works	100.65

Sl. No.	Grant No.	Major Head	Area	Unspent provision
1	2	3	4	5
7	10	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes - Welfare of Scheduled Castes - Assistance to Taluk Panchayats - Taluk Panchayats CSS/CPS	29.37
		4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes - Welfare of Backward Classes - Education - Consttuction	28.77
8	11	2235	Social Security and Welfare - Social Welfare - Assistance to Taluk Panchayats - Taluk Panchayat CSS/CPS	102.32
			Social Security and Welfare - Social Welfare - Other Expenditure - Integrated Child Protection Scheme	42.61
		4235	Capital Outlay on Social Security and Welfare - Social Welfare - Child Welfare - NABARD Works	36.40
9	14	2235	Social Security and Welfare - Other Social Security and Welfare Programmes - Pensions under Social Security Schemes - Old Age Pension Scheme	141.69
		2245	Relief on Account of Natural Calamities - State Disaster Response Fund - Transfer to Reserve Funds and Deposit Account – State Disaster Response Fund - Central Share to Calamity Relief Fund	120.72
			Relief on Account of Natural Calamities - State Disaster Response Fund - Transfer to Reserve Funds and Deposit Account – State Disaster Response Fund - State Share to Calamity Relief Fund	40.24
10	16	2216	Housing - Rural Housing - Other expenditure - Ashraya - SDP	45.00
		6216	Loans for Housing - Rural Housing - Other Loans - Loans to RGRHC Limited. for Ashraya Scheme	100.00
11	17	2202	General Education - Elementary Education - Assistance to Zilla Panchayats - Zilla Panchayats	293.73
			General Education - Secondary Education - Government Secondary Schools - High Schools (District Sector Schemes)	25.00
			General Education - Secondary Education - Government Secondary Schools - Junior Colleges	56.29

Sl. No.	Grant No.	Major Head	Area	Unspent provision
1	2	3	4	5
			General Education - Secondary Education - Other Expenditure - Other Schemes	172.18
			General Education - University and Higher Education - Government Colleges and Institutes - Other Government Colleges	317.10
			General Education - Adult Education - Other Expenditure - GIA in Education	57.90
		4202	Capital Outlay on Education, Sports, Art and Culture - General Education - University and Higher Education - Buildings	38.91
12	18	2851	Village and Small Industries - Sericulture Industries - State Sericulture Industries	31.73
		2852	Industries - Consumer Industries - General - Other Expenditure - Refund of ST to Export Oriented Units	27.64
		6852	Loans for Iron and Steel Industries - Manufacture - Loans to Public Sector and Other Undertakings - Vijayanagar Steel Limited	30.00
			Loans for Iron and Steel Industries - Manufacture - Other Loans - Loans Against VAT Payment to Industrial Units	32.02
			Loans for Iron and Steel Industries - Manufacture - Other Loans - Reimbursement of Tax	60.31
13	19	2217	Urban Development - Other Urban Development Schemes, - Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc. - Bangalore Metropolitan Regional Development Authority	245.00
			Urban Development - General - Other Expenditure - Basic Urban Service Programme – Urban Infrastructure and Governance	140.67
			Urban Development - General - Other Expenditure - Sub-Mission for Basic Services for Urban Poor	144.24
			Urban Development - General - Other Expenditure - Urban Infrastructure Development Scheme for Small and Medium town (UIDSSMT)	41.43

Sl. No.	Grant No.	Major Head	Area	Unspent provision
1	2	3	4	5
		3604	Compensation and Assignment to Local Bodies and Panchayati Raj Institutions - Assistance to Nagara Panchayats/Notified Area Committees - Devolution for Nagara Panchayats/Notified Area Committees	51.00
		4217	Capital Outlay on Urban Development - Other Urban Development Schemes - Other Expenditure - Equity in BMRCL	100.00
		6215	Loans for Water Supply and Sanitation - Water Supply - Loans to Public Sector and Other Undertakings - Bangalore Water Supply and Sewerage Board	155.39
		6217	Loans for Urban Development - Other Urban Development Schemes - Other Loans - Loans to BMRCL	250.00
14	20	2059	Public Works - General - Suspense - Debits	121.49
		3054	Roads and Bridges - General - Transfer to Reserve Fund/Deposit Accounts - Transfer of Grants from Central Road Fund to Deposit Head Subventions	39.03
		4216	Capital Outlay on Housing - Government Residential Buildings - Other Housing - Construction	33.22
		5051	Capital Outlay on Ports and Light Houses - General - Other Expenditure - Sustainable Coastal Protection and Management - EAP	48.00
		5054	Capital Outlay on Roads and Bridges - State Highways - Road Works - Renewal of State Highways	102.77
			Capital Outlay on Roads and Bridges - State Highways - Road Works - Karnataka State Highway Improvement Project (KSHIP)-II-EAP	153.08
			Capital Outlay on Roads and Bridges - District and Other Road - Other Expenditure - District Roads	77.41
15	21	4701	Capital Outlay on Medium Irrigation - Karnataka Neeravari Nigam - Other Expenditure - Accelerated Irrigation Benefit Programme – (AIBP)	342.00
			Capital Outlay on Medium Irrigation - General - Investments in Public Sector and Other Undertakings - Krishna-Bhagya Jala Nigam Limited.	395.56
			Capital Outlay on Medium Irrigation - Other Expenditure - New Schemes	48.59

Sl. No.	Grant No.	Major Head	Area	Unspent provision
1	2	3	4	5
		4702	Capital Outlay on Minor Irrigation - Surface Water - Water Tanks – Construction of New Tanks, Pickups etc.	28.06
			Capital Outlay on Minor Irrigation - Surface Water - World Bank Aided Tank Irrigation Projects - Karnataka Community Based Tank Management Project - EAP	50.00
			- Special Component Plan	35.18
16	22	2210	Medical and Public Health - Urban Health Services – Allopathy - Hospitals and Dispensaries - Hospitals Attached to Teaching Institutions	25.53
17	23	2230	Labour and Employment - Training - Industrial Training Institutes - Students Centric GIA	51.74
			Labour and Employment - Training - Industrial Training Institutes - New Private ITIs	50.00
18	24	4801	Capital Outlay on Power Projects - Hydel Generation - Investments in Public Sector and Other Undertakings - Investments in Power Utility	173.56
		6801	Loans for Power Projects - Transmission and Distribution - Loans to Karnataka Power Transmission Corporation Limited	91.10
			Loans to Power Projects - Other Loans to Electricity Boards - Loans to Karnataka Power Transmission Corporation Limited (KPTCL)	126.44
19	27	2014	Administration of Justice - Other Expenditure - EFC Grants for upgradation of Judicial Administration	25.20
20	29	2049	Interest Payments - Interest on Internal Debt - Interest on Market Loans - Interest on Current Loans	721.35
			Interest Payments - Interest on Loans and Advances from Central Government - Interest on Loans for State/Union Territory Plan Schemes	54.15
		6003	Internal Debt of the State Government - Ways and Means Advances from the Reserve Bank of India - Clean and Secured Ways and Means Advances	1,000.00
			Internal Debt of the State Government -Ways and Means Advances from the Reserve Bank of India - Over Draft with Reserve Bank of India	350.00
Total				**11,880.71**

APPENDIX 2.2

UNSPENT PRO ISION DUE TO NON/SHORT/ LATE RELEASE OF FUNDS AND NON/LATE RECEIPT OF SANCTIONS FROM GO ERNMENT
(REFERENCE: PARAGRAPH 2.3.2 PAGE 71)

(₹ in crore)

Sl. No.	Grant	Head of account	Unspent provision
1	01 –Agriculture and Horticulture	2401-105-01 Soil Health Centres - Subsidiary Expenses	2.49
2		2401-108-1 Agriculture Department - Tribal Sub-Plan	2.06
3		2401-800-1 Agriculture Department – AGRISNET - Other Expenses	1.00
4		2401-800-1 Agriculture Department – Farmer's Super Store Financial Assistance/Relief	5.00
5		2401-800-1 Rashtriya Krishi Vikasa Yojane - Other Expenses	8.30
6		2402-800-02 Development of Saline Alkaline Water Logged Areas – Other Expenses	4.30
7		2402-800-06 Rashtriya Krishi Vikasa Yojane – Watershed-Special Component Plan	7.66
8		2402-800-06 Rashtriya Krishi Vikasa Yojane – Watershed – Tribal Sub-Plan	5.15
9		2402-800-12 Integrated Watershed Management Programme – Special Development Plan	32.95
10		2402-800-12 Integrated Watershed Management Programme- Major Works	145.66
11		2402-800-12 Integrated Watershed Management Programme- Special Component Plan	18.41
12		2402-800-12 Integrated Watershed Management Programme- Tribal Sub-Plan	8.50
13		4401-108-01 Micro Irrigation Corporation	10.00
14		4401-800-1 Buildings – Shimoga Agricultural University – Capital Expenses	10.00
15	02- Animal Husbandry and Fisheries	4402-800-01 RIDF Assisted Watershed Development- Special Component Plan	4.52
16		4402-800-01 RIDF Assisted Watershed Development- Tribal Sub-Plan	1.80
17		4402-800-01 RIDF Assisted Watershed Development – NABARD Works	3.68
18		2403-101-21 Control of Animal Deseases – General Expenses	4.64
19		2403-103-17 Assistance to Poultry Farms – General Expenses	1.38
20		2403-104-02 Karnataka Sheep Product Development Board-Grants-In-Aid	4.10
21		2403-109-01 Veterinary Education and Training – Financial Assistance	4.22
22		2403-113-04 Animal Husbandry Statistics and Livestock Census-Subsidiary Expenses	1.41
23		2403-800-30 Rashtriya Krishi Vikasa Yojane – Animal Husbandry – Grants-In-Aid	45.73
24		2403-800-33 Cattle and Buffalo Development-A1 Centre- Special Development Plan	2.09
25		2404-191-2 Institute of Animal Health and Veterinary Biologicals – Dairy Infrastructure – Other Expenses	10.00
26		2405-800-20 Matsya Ashraya – Other Expenses	1.55
27		2405-800-20 Matsya Ashraya – Special Component Plan	1.05
28		4403-101-02 Construction of Dispensaries under RIDF – Special Component Plan	2.00
29		4403-101-02 Construction of Dispensaries under RIDF Tribal Sub-Plan	1.00
30		4403-101-09 Hassan Veterinary College – Other Expenses	5.00
31		4403-101-11 Education Extension and Research – KVAFSU Bidar – Special Component Plan	2.13
32		4403-101-12 Veterinary College, Athani - Constructions	3.00
33		4404-190-01 Milk Union-Equity - Investment	10.00

Sl. No.	Grant	Head of account	Unspent provision
34		4405-104-01 Construction of Jetties and Landing Centre CSS (50:50) – Constructions	1.00
35		4405-800-1 Buildings – Constructions	1.00
36	05 – Home and Transport	2055-003-06 XIII FCG-Police Training - Other Expenses	5.00
37		2056-800-07 Rehabilitation Centre for Prisoners - Other Expenses	1.00
38		4055-800-05 Armed Reserve Police Training Centre- Construction	3.00
39		4055-800-06 City Armed Reserve - Hubli-Construction	3.00
40		4055-800-08 Police Community Hall - Construction	2.00
41		4055-800-10 Construction of Police Station - Construction	18.75
42	09-Co-operation	3475-107-20 Minimum Floor Price Scheme - Other Expenses	3.30
43		3475-800-09 Rashtriya Krishi Vikasa Yojane – Agricultural Marketing-Other expenses	20.20
44		5475-800-01 Rice Park - Other Expenses	5.00
45	12-Information, Tourism and Youth Services	2204-104-25 Sports Institutions and Hostels-General expenses	1.66
46		5452-01-800-10 Roads to Tourist Places-NABARD works	18.20
47	14-Revenue	2029-102-1 Survey Settlement Establishment-Funds for Survey of Government Lands and Granted Lands-Other expenses	5.00
48	17-Education	4202-203-1 NABARD Works	1.32
49		4202-203-1 Buildings-PU College Buildings-Construction	6.94
50	19-Urban Development	2217-80-800-06 Basic Urban Service Programme-Urban Infrastructure and Governance-Other Expenses	100.00
51		2217-80-800-06 Basic Urban Service Programme-Urban Infrastructure and Governance - Tribal Sub-Plan	20.00
52		2217-80-800-07 Sub-Mission for Basic Services for Urban Poor-Other Expenses	110.00
53		2217-80-800-07 Sub-Mission for Basic services for Urban Poor-Special Component Plan	20.00
54		2217-80-800-07 Sub-mission for Basic services for Urban Poor-Tribal Sub-Plan	10.00
55		2217-80-800-08 Urban Infrastructure Development Scheme for Small and Medium Town (UIDSSMT) - Special Component Plan	30.00
56		2217-80-800-08 Urban Infrastructure Development Scheme for Small and Medium Town (UIDSSMT) - Tribal Sub-Plan	10.00
57	23- Labour	2230-800-02 Rastriya Swasthya Bhima Yojana - Other Expenses	2.78
58		2230-800-02 Rastriya Swasthya Bhima Yojana - Special Component Plan	4.27
59		2230-800-04 Contribution for New Pension System for Unorganised Workers - Other Expenses	14.75
60		2230-800-04 Contribution for New Pension System for Unorganised Workers - Special Component Plan	3.30
61		2230-800-04- Contribution for New Pension System for Unorganised Workers - Tribal Sub-Plan	1.25
62		2230-03-101-38 Modular Training - Special Development Plan	1.63
63	26-Planning, Statistics Science and Technology	3054-02-204-18 India Statistical Strengthening Project – Other expenses	4.40
Total			**799.53**

APPENDIX 2.3

MA OR HEADS OF ACCOUNT UNDER HICH EXCESS EXPENDITURE AS ABO E ₹ 25 CRORE (REFERENCE: PARAGRAPH 2.3.4 PAGE 72)

(₹ in crore)

Sl. No.	Grant No.	Major Head	Area	Total Provision	Reappropriation	Total	Expenditure	Excess
1	08	2406	Forestry and Wild Life - Forestry - Transfer to Reserve Fund/Deposit Account - Transfer of Forest Development Tax to Karnataka Forest Development fund	500.00	0.00	500.00	556.79	56.79
2	17	2202	General Education - Elementary Education - Assistance to Zilla Panchayats - Akshara Dasoha Scheme	437.85	0.00	437.85	625.87	188.02
3			General Education - Secondary Education - Assistance to Zilla Panchayats - Zilla Panchayats	1094.96	17.64	1112.60	1137.74	25.14
			Total	**2,032.81**	**17.64**	**2,050.45**	**2,320.40**	**269.95**

APPENDIX 2.4

PERSISTENT EXCESS EXPENDITURE O ER PRO ISION
(REFERENCE: PARAGRAPH 2.3.5 PAGE 72)

(₹ in crore)

Sl. No.	Grant & Head of Account	2006-07			2007-08			2008-09			2009-10			2010-11		
		Provision	Expendi-ture	Excess	Provision	Expendi-ture	Excess	Provision	Expendi-ture	Excess	Provision	Expendi-ture	Excess	Provision	Expendi-ture	Excess
1	***08 - Forest, Ecology and Environment*** 2406-01-797-01 Transfer of Forest Development Tax to Karnataka Forest Development Fund	8.00	10.16	2.16	8.00	11.43	3.43	10.50	11.89	1.39	11.00	271.47	260.47	500.00	556.79	56.79
2	***20 Public Works*** 2059-80-001-01 Chief Engineer (C&B) South, Bangalore	3.10	4.60	1.50	3.23	5.23	2.00	3.98	5.94	1.96	3.64	6.15	2.51	4.40	6.96	2.56
3	2059-80-001-02 Chief Engineer (C&B)North, Dharwad	1.91	2.30	0.39	2.27	2.81	0.54	2.62	3.49	0.87	2.47	3.94	1.47	3.31	4.46	1.15

APPENDIX 2.5

EXPENDITURE INCURRED ITHOUT PRO ISION
(REFERENCE: PARAGRAPH 2.3.6 PAGE 72)

(₹ in crore)

Sl. No.	Grant	Head of Account	Expenditure	Reasons
1	04	2014-00-102-0-02-020 Medical Allowances	0.13	Provision made under Voted, instead of Charged
2	04	2014-00-102-0-02-021 Reimbursement of Medical Expenses	0.14	Provision made under Voted, instead of Charged
3	08	2406-01-797-0-02-261 Inter Account Transfers	0.49	Due to transfer of receipts collected under compensatory plantations without provision.
4	08	4406-01-102-2-80-132 Capital Expenses	0.10	Expenditure without provision under 'Forestry and Environment Project' for Eastern Plains –EAP – Capital Expenses
5	09	2425-00-108-0-65-106 Subsidies	20.00	Due to error in budget, Provision should have been made under Revenue Head instead of Loan Head.
6	10	2225-03-277-0-08-059 Other Expenses	0.48	Expenditure without provision under 'Training for Competitive Examination and Devaraj Urs Research Institutes – Other Expenses.
7	19	6215-01-190-2-88-394 Loans	22.54	Bangalore Water Supply and Sewage Project Phase II – IDP 168 – Loans, attracts the criteria of 'New Service'.
8	29	2049-01-101-02-24-240 Debt Servicing	0.29	Due to clearance of an amount held under CAO, RBS-Suspense
Total			**44.17**	

APPENDIX 2.6

EXCESS EXPENDITURE O ER PRO ISION REQUIRING REGULARISATION
(REFERENCE: PARAGRAPH 2.3.7 PAGE 73)

(₹ in crore)

Year	Number of grants/ Appro-priation	Grant/Appropriation Numbers	Amount of excess re uired to be regularised as commented in the Appropriation Accounts/Audit Reports	Actual Excess	Remarks
1989-90	12/5	7,8,10,24,27,46,47,49,53,20,35,56, 23,45,12, Interest Payments	25.89	25.89	
1990-91	13/4	6,7,10,13,20,32,45,46,47,52,27,33, 35,47,4	35.73	35.68	Excess reduced on account of reconciliation of expenditure
1991-92	13/3	7,11,14,22,23,36,45,46,47,51, 57,27,24,41, 43	58.99	58.47	Excess reduced on account of reconciliation of expenditure
1992-93	12/3	6,9,27,32,34,41,43,44,45,46,50,52, 25,33, 34,48	107.47	107.47	
1993-94	7/2	22,36,46,49,54,13,29,49,24,43,	7.94	7.94	
1994-95	4/6	21,35,3,48,15,24,46,47,55	8.35	7.95	Due to erroneous budget provision
1995-96	9/2	2,33,39,43,45,49,1,46,52,21,44	27.79	27.79	
1996-97	9/3	2,16,33,43,49,51,8,24,25,45,1, 21,43,44	104.40	104.40	
1997-98	11	12,33,37,39,43,49,51,24,27, 32,55	84.01	84.01	
1998-99	12	9,17,33,37,39,40,4,25,46,43,52	35 .86	34.74	Excess reduced on account of reconciliation of expenditure
1999-00	11/2	10, 16, 19, 33, 34, 39, 48, 49, 65, 66, 8, 43.	333.22	333.22	
2000-01	11	5, 15, 24, 35, 38, 49, 7, 10, 42, 30, 44	114.46	114.46	
2001-02	10	5, 10, 13, 15, 24, 30, 35, 42, 44, 50	112.64	112.64	
2002-03	3/4	53,13,60,15,30,44,44	11.99	11.99	
2003-04	6	14,16,27,24,8,20	818.88	812.42	Reduction of ₹ 6.46 crore is the net result of increase of ₹ 0.04 crore due to reconciliation and decrease of ₹ 6.50 crore due to rectification of misclassification.
2004-05	5	8,17,18,20,24	264.27	549.93	Excess increased due to proforma correction of ₹ 285.66 crore under Grant 24 on account of book adjustments relating to power subsidy for 2004-05, not shown in the annual accounts of 2004-05.
2005-06	4/1	3,14,18,24,25	809.02	809.02	
2006-07	4/1	8,14,15,18,24	483.45	483.45	
2007-08	2/2	4,8,27	5.15	5.15	
2008-09	1/1	8,14	65.85	65.85	
2009-10	2/1	8,14	915.42	915.42	
Total			**4,430.78**	**4,707.89**	

APPENDIX 2.7

CASES OF NE SER ICE/NE INSTRUMENT OF SER ICE
(REFERENCE: PARAGRAPH 2.3.9 PAGE 74)

(₹ in crore)

Sl. No.	Grant	Head of Account		Budget Provision	Expenditure	Excess
(1)	(2)	(3)		(4)	(5)	(6)
1	05- Home and Transport	2041	Taxes on Vehicles			
		001	Direction and Administration			
		01	Commissioner of Transport			
		195	Transport Expenses	0.41	1.47	1.06
		2055	Police			
		108	State Headquarters Police			
		01	Commissioner of Police			
		021	Reimbursement of Medical Expenses	4.16	14.24	10.08
		2055	Police			
		800	Other Expenditure			
		01	Opening of New Police Station			
		132	Capital Expenses	0.25	1.72	1.47
2	07- Rural Development and Panchayat Raj	2810	New and Renewable Energy			
		60	Others			
		198	Assistance to Grama Panchayats			
		6	Grama Panchayats – CSS/CPS			
		01	Block Grants			
		413	Belgaum	0.40	2.59	2.19
3.	09-Co-operation	2425	Co-operation			
		108	Assistance to other Co-operatives			
		65	Coffee Debt Relief Package			
		106	Subsidies	0.00	20.00	20.00
4	10-Social Welfare	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
		01	Welfare of Scheduled Castes			
		197	Assistance to Taluk Panchayats			
		6	Taluk Panchayats – CSS/CPS			
		03	Post-Matric Scholarships to SC's			
		408	Chickamagalur	1.00	4.05	3.05
		411	Kodagu	0.20	1.73	1.53
5	14-Revenue	2235	Social Security and Welfare			
		60	Other Social Security and Welfare Programmes			
		001	Direction and Administration			
		01	Directorate of Pension			
		011	Dearness Allowances	0.03	1.55	1.52
6	17 - Education	2202	General Education			
		01	Elementary Education			
		197	Assistance to Zilla Panchayats			
		1	Taluk Panchayats			
		01	Block Grants			
		451	Davanagere	0.47	1.81	1.34
		2202	General Education			
		02	Secondary Education			
		109	Government Secondary Schools			
		13	Junior Colleges			
		003	Pay – Staff	15.42	177.61	162.19

Sl. No.	Grant	Head of Account		Budget Provision	Expenditure	Excess
(1)	(2)	(3)		(4)	(5)	(6)
		2202	General Education			
		02	Secondary Education			
		196	Assistance to Zilla Panchayats			
		1	Zilla Panchayats			
		01	Block Grants			
		401	Bangalore (Urban)	1.40	4.41	3.01
		414	Bijapur	1.46	6.13	4.67
		2202	General Education			
		02	Secondary Education			
		197	Assistance to Taluk Panchayats			
		1	Taluk Panchayats			
		01	Block Grants			
		412	Mandya	3.21	9.80	6.59
		2203	Technical Education			
		105	Polytechnics			
		01	Polytechnics			
		003	Pay-Staff	1.13	5.71	4.58
		011	Dearness Allowances	2.24	9.77	7.53
		2203	Technical Education			
		112	Engineering/Technical Colleges and Institutes			
		02	SKSJT Institute, Bangalore			
		003	Pay Staff	0.24	1.97	1.73
		011	Dearness Allowances	0.22	1.42	1.20
7	18-Commerce and Industries	2851	Village and Small Industries			
		797	Transfer to Reserve Fund and Deposit Accounts			
		01	Transfer of Market Fees and Licence Fee to Karnataka Silk Worm Seed Cocoon and Silk Yarn Development and Price Stabilization Fund			
		261	Inter-account transfers	7.72	24.61	16.89
8	19-Urban Development	6215	Loans for Water Supply and Sanitation			
		01	Water Supply			
		190	Loans to Public Sector and Other Undertakings			
		2	Bangalore Water Supply and Sewerage Board			
		88	Bangalore Water Supply and Sewerage Project Phase II-2-IDP168			
		394	Loans	0.00	22.54	22.54
9	21-Water Resources	4700	Capital Outlay on Major Irrigation			
		13	Karanja Project-AIBP			
		800	Other Expenditure			
		01	Reservoir			
		132	Capital Expenses	1.28	8.11	6.83
10	22-Health and Family Welfare Services	2210	Medical and Public Health			
		01	Urban Health Services-Allopathy			
		001	Direction and Administration			
		01	Directorate of Health and Family Welfare Services (Medical Branch)			
		002	Pay-Officers	0.19	2.83	2.64
Total				**41.43**	**324.07**	**282.64**

APPENDIX 2.8

UNNECESSARY SUPPLEMENTARY PRO ISION
(More than one crore)
(REFERENCE: PARAGRAPH 2.3.10 PAGE 74)

(₹ in crore)

Sl. No.	Grant	Head of Account						Provision			Expenditure	Unspent Provision
								Original	Suppl	Total		
1	02 – Animal Husbandry and Fisheries	4404-	00-	190-	0-	01-	211	0.00	10.00	10.00	0.00	10.00
2	03 – Finance	2040-	00-	101-	0-	00-	011	26.43	6.53	32.96	26.30	6.66
		2040-	00-	101-	0-	00-	014	15.31	0.52	15.83	8.22	7.61
3	09 – Co-operation	2425-	00-	107-	2-	49-	100	50.00	2.36	52.36	47.29	5.07
		6425-	00-	108-	3-	57-	106	0.00	20.00	20.00	0.00	20.00
4	17 – Education	2202-	01-	196-	1-	01-	403	7.29	11.48	18.77	7.29	11.48
		2202-	01-	196-	1-	01-	405	7.07	10.53	17.60	7.07	10.53
		2202-	01-	196-	1-	01-	408	6.04	6.11	12.15	6.04	6.11
		2202-	01-	196-	1-	01-	410	6.78	10.66	17.44	6.78	10.66
		2202-	01-	196-	1-	01-	412	6.44	9.37	15.81	6.44	9.37
		2202-	01-	196-	1-	01-	414	8.70	15.15	23.85	8.70	15.15
		2202-	01-	196-	1-	01-	415	3.60	8.06	11.66	3.60	8.06
		2202-	01-	196-	1-	01-	416	9.71	8.60	18.31	9.71	8.60
		2202-	01-	196-	1-	01-	417	12.01	14.98	26.99	12.40	14.59
		2202-	01-	196-	1-	01-	418	6.99	9.91	16.90	6.99	9.91
		2202-	01-	196-	1-	01-	419	5.29	9.99	15.28	5.29	9.99
		2202-	01-	196-	1-	01-	451	7.96	9.37	17.33	7.96	9.37
		2202-	01-	196-	1-	01-	456	6.05	4.45	10.50	6.05	4.45
		2202-	01-	196-	1-	01-	457	3.50	5.88	9.38	3.50	5.88
		2202-	01-	196-	1-	01-	462	6.54	6.01	12.55	6.54	6.01
		2202-	02-	109-	0-	13-	014	35.41	0.83	36.24	20.00	16.24
5	18 – Commerce and Industries	2702-	02-	005-	0-	80-	071	0.10	1.92	2.02	0.00	2.02
		2851-	00-	107-	1-	01-	011	18.45	2.41	20.86	16.29	4.57
		2851-	00-	107-	1-	01-	014	4.38	0.12	4.50	3.28	1.22
		2851-	00-	107-	1-	39-	059	0.00	1.00	1.00	0.00	1.00
		4702-	00-	102-	1-	80-	386	0.00	3.30	3.30	0.00	3.30
6	22 – Health and Family Welfare Services	2210-	01-	110-	1-	22-	011	21.05	8.50	29.55	20.87	8.68
7	24 – Energy	2810-	02-	101-	0-	01-	059	0.00	2.00	2.00	0.00	2.00
		6801-	00-	800-	1-	02-	394	0.00	126.44	126.44	0.00	126.44
8	26 – Planning, Statistics, Science and Technology	3451-	00-	800-	0-	03-	059	1.00	1.00	2.00	0.64	1.36
		3451-	00-	800-	0-	08-	101	0.00	5.80	5.80	0.00	5.80
Total								**239.95**	**333.28**	**573.23**	**210.71**	**359.52**

APPENDIX 2.9

EXCESSI E SUPPLEMENTARY PRO ISION
(All selected grants : More than one crore)
(REFERENCE: PARAGRAPH 2.3.11 PAGE 74)

(₹ in crore)

Sl. No	Grant	Head of Account	Provision			Expenditure	Unspent Provision
			Original	Supple-mentary	Total		
1	02 – Animal Husbandry and Fisheries	2403- 00- 101- 0- 21- 051	8.51	11.49	20.00	15.36	4.64
		2403- 00- 109- 0- 01- 100	0.00	5.00	5.00	0.15	4.85
2	03 – Finance	2040- 00- 001- 0- 01- 003	8.50	8.00	16.50	13.42	3.08
		3475- 00- 800- 0- 07- 104	0.00	2,000.00	2,000.00	650.00	1,350.00
		7465- 00- 800- 0- 01- 394	0.00	40.50	40.50	33.00	7.50
3	04 - Department of Personal and Administrative Affairs	2015- 00- 103- 0- 01- 015	12.00	7.00	19.00	16.36	2.64
		3451- 00- 800- 0- 07- 101	0.00	27.78	27.78	13.89	13.89
4	06 - Infrastructure Development	5465- 01- 190- 2- 01- 211	15.00	70.00	85.00	70.00	15.00
5	09 - Co-operation	2425- 00- 001- 0- 01- 011	8.69	2.56	11.25	10.01	1.24
		6425- 00- 108- 3- 52- 394	0.00	5.00	5.00	3.28	1.72
6	14 - Revenue	2053- 00- 800- 0- 09- 059	0.00	10.00	10.00	0.15	9.85
		2075- 00- 800- 4- 03- 132	0.00	5.00	5.00	1.73	3.27
		2235- 02- 101- 0- 20- 100	375.00	50.00	425.00	422.67	2.33
		2235- 60- 102- 1- 01- 251	290.00	100.00	390.00	361.70	28.3
		2235- 60- 800- 2- 05- 251	0.00	3.00	3.00	0.39	2.61
7	15-Information Technology	3451- 00- 090- 2- 01- 059	10.00	3.00	13.00	11.80	1.20
8	17-Education	2202- 01- 196- 1- 01- 401	8.39	14.93	23.32	8.46	14.86
		2202- 01- 196- 1- 01- 402	4.85	4.61	9.46	6.85	2.61
		2202- 01- 196- 1- 01- 406	10.80	16.57	27.37	10.85	16.52
		2202- 01- 196- 1- 01- 409	4.12	9.70	13.82	8.01	5.81
		2202- 01- 196- 1- 01- 413	16.15	25.98	42.13	16.19	25.94
		2202- 01- 196- 1- 01- 421	4.10	6.94	11.04	4.16	6.88
		2202- 01- 196- 1- 01- 452	3.45	5.99	9.44	3.52	5.92
		2202- 01- 196- 1- 01- 453	5.41	7.22	12.63	5.48	7.15
		2202- 02- 800- 1- 12- 059	40.00	149.89	189.89	56.73	133.16
		2202- 03- 103- 2- 01- 011	89.17	33.77	122.94	107.41	15.53
		2202- 03- 103- 2- 01- 051	20.12	15.00	35.12	31.33	3.79
		2202- 04- 001- 0- 05- 101	0.00	4.85	4.85	3.75	1.10
		2205- 00- 105- 0- 04- 101	30.24	3.16	33.40	30.92	2.48
		4202- 01- 203- 1- 01- 132	5.00	10.00	15.00	12.43	2.57
		4202- 01- 203- 1- 01- 436	38.60	10.00	48.60	47.50	1.10
9	18-Commerce and Industries	2851- 00- 103- 0- 62- 059	25.93	7.50	33.43	31.83	1.60
		2851- 00- 107- 1- 35- 059	22.72	35.64	58.36	50.89	7.47
		2852- 80- 800- 0- 43- 059	0.00	88.23	88.23	60.59	27.64
		4860- 04- 800- 0- 01- 172	2.50	5.00	7.50	5.96	1.54
		6852- 02- 800- 0- 01- 394	0.00	50.00	50.00	17.98	32.02
10	22-Health and Family Welfare	2210- 02- 101- 1- 03- 101	0.69	2.00	2.69	1.53	1.16
11	24-Energy	4801- 01- 190- 0- 09- 211	500.00	1,000.00	1,500.00	1,326.44	173.56
12	26-Planing, Statistics, Science and Technology	3454- 02- 204- 0- 18- 059	0.01	17.99	18.00	13.60	4.40
		4575- 60- 800- 0- 01- 132	125.00	199.20	324.20	306.80	17.40
Total			**1,684.95**	**4,072.50**	**5,757.45**	**3,793.12**	**1,964.33**

APPENDIX 2.10

INADEQUATE SUPPLEMENTARY PRO ISION
(More than one crore)
(REFERENCE: PARAGRAPH 2.3.12 PAGE 74)

(₹ in crore)

Sl. No.	Grant	Head of Account	Provision			Expenditure	Excess Uncovered
			Original	Supple-mentary	Total		
1	14 – Revenue	2235-60-001-0-01-003	0.04	1.50	1.54	2.84	1.30
		2235-60-001-0-02-059	390.00	150.00	540.00	612.85	72.85
2	17 – Education	2202-02-196-1-01-406	72.78	6.71	79.49	81.34	1.85
Total			**462.82**	**158.21**	**621.03**	**697.03**	**76.00**

APPENDIX 2.11

IN UDICIOUS RE-APPROPRIATION OF FUNDS
(REFERENCE: PARAGRAPH 2.3.13: PAGE 75)

(₹ in crore)

Sl. No.	Head of Account		Provision (Original plus Supplementary)	Re-appro-priation	Final Grant	Expenditure	Excess (+)/ unspent provision (-)
01	2202 03 103 2 01 003	General Education University and Higher Education Government Colleges and Institutes Other Government Colleges Other Government Colleges Pay-Staff	25.23	(+)34.44	59.67	78.89	(+)19.22
02	2202 03 103 2 01 014	General Education University and Higher Education Government Colleges and Institutes Other Government Colleges Other Government Colleges Other Allowances	10.67	(+)17.68	28.35	35.70	(+)7.35
03	2203 105 01 003	Technical Education Polytechnics Polytechnics Pay-Staff	15.78	(+)1.33	17.11	21.69	(+)4.58
04	2202 02 196 1 01 401	General Education Secondary Education Assistance to Zilla Panchayats Zilla Panchayats Block Grants Bangalore (Urban)	73.64	(+)10.19	83.83	86.85	(+)3.02
05	2010 01 001 01 002	Medical and Public Health Urban Health Services – Allopathy Direction and Administration Directorate of Health and Family Welfare Services (Medical Branch) Pay – Officers	0.19	(+)0.81	1.00	2.83	(+)1.83
06	2202 02 196 1 01 463	General Education Secondary Education Assistance to Zilla Panchayats Zilla Panchayats Block Grants Haveri	46.63	(+)2.22	48.85	50.51	(+)1.66
07	2202 02 196 1 01 410	General Education Secondary Education Assistance to Zilla Panchayats Zilla Panchayats Block Grants Hassan	35.07	(+)1.15	36.22	37.82	(+)1.60
08	2202 02 196 1 01 451	General Education Secondary Education Assistance to Zilla Panchayats Zilla Panchayats Block Grants Davanagere	41.51	(+)1.50	43.01	44.52	(+)1.51

Sl. No.		Head of Account	Provision (Original plus Supplementary)	Re-appro-priation	Final Grant	Expenditure	Excess (+)/ unspent provision (-)
09	2202 01 197 1 01 451	General Education Elementary Education Assistance to Taluk Panchayats Taluk Panchayat Block Grants Davanagere	131.66	(+)6.00	137.66	139.00	(+)1.34
10	2202 02 196 1 01 405	General Education Secondary Education Assistance to Zilla Panchayats Zilla Panchayats Block Grants Shimoga	32.72	(+)2.00	34.72	35.89	(+)1.17
11	2202 01 197 1 01 463	General Education Elementary Education Assistance to Taluk Panchayats Taluk Panchayat Block Grants Haveri	109.96	(+)0.32	110.28	111.37	(+)1.09
12	2029 101 1 01 003	Land Revenue Collection Charges Bangalore Division Village Establishments Pay – Staff	66.93	(+)9.69	76.62	77.52	(+)0.90
13	2202 01 197 1 01 405	General Education Elementary Education Assistance to Taluk Panchayats Taluk Panchayat Block Grants Shimoga	128.31	(+)0.70	129.01	129.85	(+)0.84
14	2202 01 197 1 01 410	General Education Elementary Education Assistance to Taluk Panchayats Taluk Panchayat Block Grants Hassan	170.98	(+)0.30	171.28	171.82	(+)0.54
15	2029 101 1 01 011	Land Revenue Collection Charges Bangalore Division Village Establishments Dearness Allowance	33.46	(+)6.72	40.18	40.71	(+)0.53
16	2202 03 102 06 101	General Education University and Higher Education Assistance to Universities Kannada University-Hampi Grants – in – Aid	9.67	(+)3.00	12.67	13.17	(+)0.50
17	2039 001 01 011	State Excise Direction and Administration Commissioner for Excise and Other Establishments Dearness Allowance	15.99	(+)0.73	16.72	17.15	(+)0.43
18	2202 02 196 1- 01 453	General Education Secondary Education Assistance to Zilla Panchayats Zilla Panchayats Block Grants Chickballapur	13.46	(+)0.13	13.59	14.01	(+)0.42

Sl. No.		Head of Account	Provision (Original plus Supplementary)	Re-appro-priation	Final Grant	Expenditure	Excess (+)/ unspent provision (-)
19	2203 001 01 011	Technical Education Direction and Administration Director of Technical Education Dearness Allowance	1.64	(+)0.07	1.71	2.11	(+)0.40
20	2202 03 103 2 03	General Education University and Higher Education Government Colleges and Institutes Other Government Colleges Women's College at Mysore					