



सत्यमेव जयते

FINANCE ACCOUNTS VOLUME - I

2022 - 23



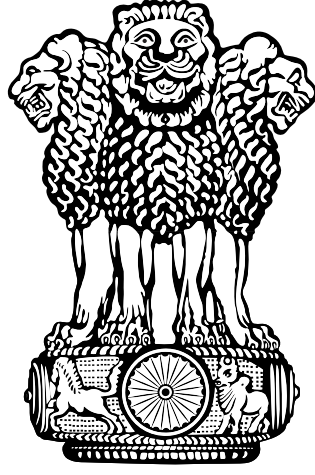
SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest



GOVERNMENT OF KARNATAKA



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GOVERNMENT OF KARNATAKA

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Report of the Comptroller and Auditor General of India

Audit of the Finance Accounts of the Government of Karnataka

Opinion

The Finance Accounts of the Government of Karnataka for the year ended 31 March 2023 present the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and / or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two Volumes, Volume - I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume - II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of the Government of Karnataka for the year 2022-23.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Karnataka being presented separately for the year ended 31 March 2023.

Basis for Opinion

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for preparation of the initial and subsidiary accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Karnataka are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Accountant General (Accounts and Entitlements) of Karnataka for compilation and preparation of the Finance Accounts.

Responsibilities for compilation of Annual Accounts

The Office of the Accountant General (Accounts and Entitlements) of Karnataka functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Karnataka and the statements received from the Reserve Bank of India.

Statements No. 7 (Section 3), 9, 17 (Annexure B to D), 19 and 20 and Appendices VII, VIII, IX, XI, XII and XIII in this compilation have been prepared directly from the information received from the Government of Karnataka and the Union Government who are responsible for such information.

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit-I), Karnataka, in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

The Office of the Principal Accountant General (Audit-I), Karnataka and the Office of the Accountant General (Accounts and Entitlements), Karnataka are independent organisations with distinct cadres, separate reporting lines and management structure.

Emphasis of Matter

I want to draw attention to:

Personal Deposit (PD) Accounts

Article 286A of the Karnataka Financial Code stipulates that unspent balances under Personal Deposit (PD) Account created by debit to the Consolidated Fund should be closed at the end of the financial year. At the end of 31 March 2023, there were 85 PD Accounts with an unspent balance of ₹29,509.54 crore, which were not closed as required under Article 286A of the Karnataka Financial Code.

[Para No. 2 (v) of the Notes to Finance Accounts]

My opinion on the Finance Accounts is not modified due to Emphasis of Matter section.



Date: 21-12-2023

Place: New Delhi

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

GUIDE TO THE FINANCE ACCOUNTS

A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the State of Karnataka present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the Government of Karnataka as worked out from the balances recorded in the accounts. The Finance Accounts are accompanied by Appropriation Accounts, which present comparison of expenditure against the Grants / Appropriations.
2. The Accounts of the Government are kept in the following three parts:

Part I: The Consolidated Fund: This Fund comprises all revenues received by the Government of Karnataka, all loans raised by the Government of Karnataka (market loans, bonds, loans from the Government of India, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), Ways and Means Advances (WMA) extended by the Reserve Bank of India (RBI) and all moneys received by the Government of Karnataka in repayment of loans. No moneys can be appropriated from this Fund, except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (e.g., salaries of Constitutional authorities, loan repayments, etc.), constitute a charge on the Consolidated Fund of the State (*Charged Expenditure*) and are not subject to vote by the Legislature. All other expenditure (*Voted Expenditure*) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans & Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, viz., 'Tax Revenue', 'Non Tax Revenue' and 'Grants-in-Aid and Contributions'. These three sectors are further divided into sub-sectors like 'Goods and Services Tax, Taxes on Income and Expenditure', 'Fiscal Services', etc. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, viz., 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-Aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' etc. The Capital Expenditure section is sub-divided into seven sectors, viz., 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

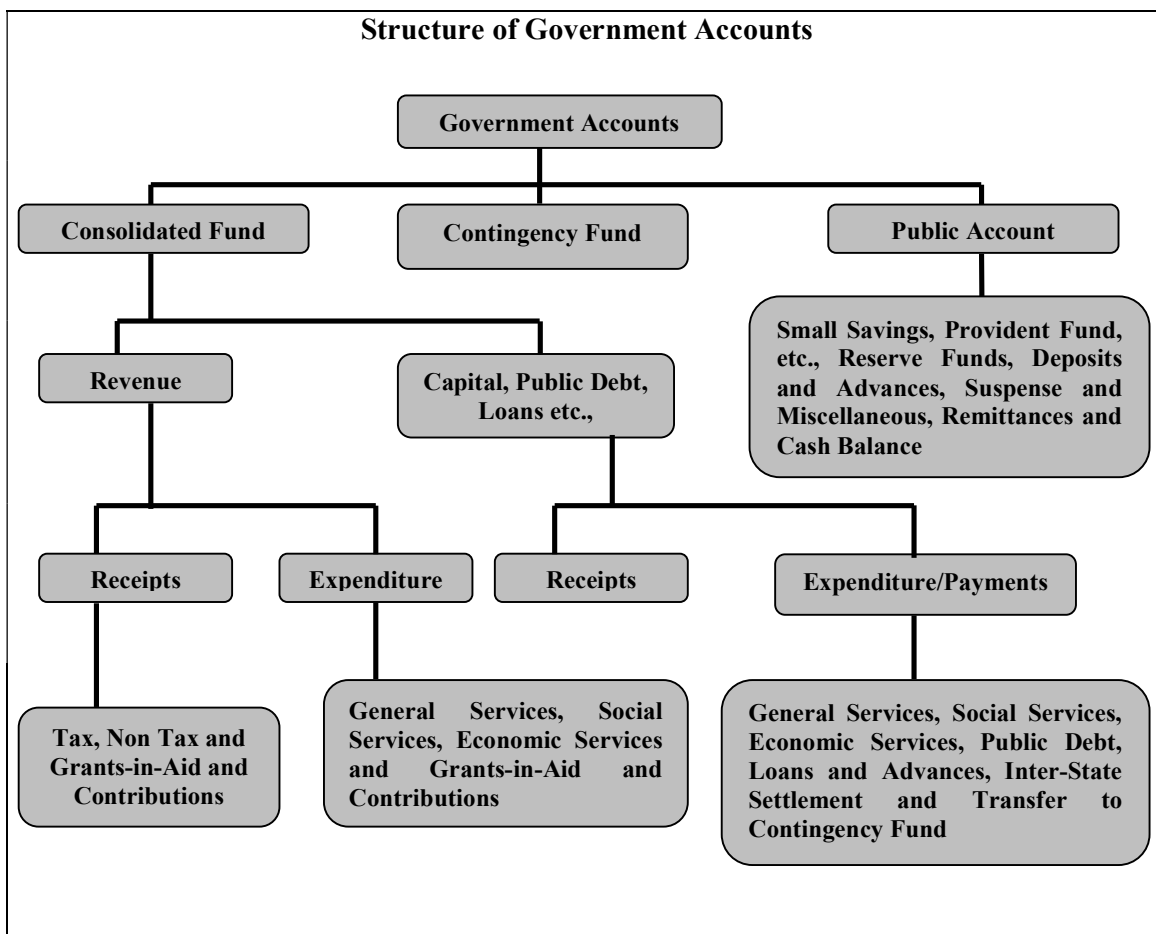
Part II: The Contingency Fund: This Fund is in the nature of an imprest, which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Karnataka for the year 2022-23 is ₹500.00 crore.

Part III: The Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, viz., ‘Small Savings, Provident Funds etc.’, ‘Reserve Funds’, ‘Deposit and Advances’, ‘Suspense and Miscellaneous’, ‘Remittances’, and ‘Cash Balance’. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (one digit), Detailed Heads (two digits), and Object Heads (three digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes/activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes, and Object Heads represent purpose/ object of expenditure.
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2023)

0005 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans and Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

5. A pictorial representation of the structure of accounts is given below:



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume I contains the Report of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 Statements which give summarised information on the financial position and transactions of the Government of Karnataka for the current financial year and Notes to Finance Accounts. Description of the 13 Statements and Notes to Finance Accounts in **Volume I** are given below:

1. **Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the Government of Karnataka, as they stand at the end of the year, and as compared to the position at the end of the previous year.
2. **Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the Government of Karnataka during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
3. **Statement of Receipts (Consolidated Fund):** This statement comprises revenue and capital receipts and borrowings and repayments of the loans given by the Government of Karnataka. This statement corresponds to the Detailed Statements 14, 17 and 18 in Volume II of the Finance Accounts.
4. **Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure). This statement corresponds to the Detailed Statements 15, 16, 17 and 18 in Volume II.
5. **Statement of Progressive Capital Expenditure:** This statement corresponds to the Detailed Statement 16 in Volume II.
6. **Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. ‘Other Liabilities’ comprise ‘Small Savings, Provident Funds etc.’, ‘Reserve Funds’ and ‘Deposits’. This statement also contains a note on service of debt and corresponds to the Detailed Statement 17 in Volume II.
7. **Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the Government of Karnataka to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/Authorities and recipient individuals (including Government servants). This statement corresponds to the Detailed Statement 18 in Volume II.

8. **Statement of Investments of the Government:** This statement depicts investments of the Government of Karnataka in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative institutions and Local Bodies. This statement corresponds to the Detailed Statement 19 in Volume II.
9. **Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the Government of Karnataka on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the Detailed Statement 20 in Volume II.
10. **Statement of Grants-in-Aid given by the Government:** This statement depicts all Grants-in-Aid given by the Government of Karnataka to various categories of grantees, like, Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.
11. **Statement of Voted and *Charged* Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
12. **Statement on Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure of the year is met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year and borrowings.
13. **Summary of balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in establishing the accuracy of the accounts. The statement corresponds to the Detailed Statement 14, 15, 16, 17, 18 and 21 in Volume II.

Notes to Finance Accounts and Significant Accounting Policies

Notes to Finance Accounts provide disclosures and explanatory notes which are intended to provide additional information / explanation relevant to the transactions, classes of transactions, balances, etc., which shall be helpful to the stakeholders / users of the Finance Accounts.

Significant Accounting Policies, including basis of budget and financial reporting, requirements of Indian Government Accounting Standards (IGASs), form of accounts, classification between Capital and Revenue Expenditure, rounding off, periodical adjustments, etc., are included as part of the Notes to Finance Accounts in Volume I of the Finance Accounts.

Volume II of the Finance Accounts contains two parts – Nine detailed statements in Part I and 13 Appendices in Part II.

Part I of Volume II

- 14. Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the Summary Statement 3 in Volume I of the Finance Accounts. In addition to representing details of Revenue Receipts at Minor Head level, this statement depicts details at Sub Head level in respect of Grants-in-Aid from Government of India.
- 15. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the Summary Statement 4 in Volume I, depicts the Revenue Expenditure of the Government of Karnataka. *Charged* and Voted Expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads:** This statement, which corresponds to the Summary Statement 5 in Volume I, depicts the Capital Expenditure (during the year and cumulatively) of the Government of Karnataka. *Charged* and Voted Expenditure are exhibited distinctly. In addition to representing details of Capital Expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub Head levels also.
- 17. Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the Summary Statement 6 in Volume I contains details of all loans raised by the Government of Karnataka (market loans, bonds, loans from the Government of India, Loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.) and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; (c) interest rate profile of outstanding loans and annexure depicting Market Loans.

- 18. Detailed Statement on Loans and Advances given by the Government:** This statement corresponds to the Summary Statement 7 in Volume I.
- 19. Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details discrepancies, if any between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I.
- 20. Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of Government Guarantees. This statement corresponds to Statement 9 in Volume I.
- 21. Detailed Statement on Contingency Fund and Public Account Transactions:** This statement depicts at Minor Head level the details of un-recouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year and outstanding balances at the end of the year.
- 22. Detailed Statement on Investment of Earmarked Balances:** This statement depicts details of investment from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

Part II contains 13 Appendices on various items including salaries, subsidies, Grants-in-Aid, Externally Aided Projects, etc. These details are present in the accounts at sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of Appendices appears at the ‘Table of Contents’ in Volume I and II. The statements and Notes to Finance Accounts read with the Appendices present the financial position along with accounts of the receipts and disbursements of the Government for the year.

C. Ready Reckoner

The section below links the summary statements appearing in Volume I with the detailed Statements and Appendices in Volume II. (Appendices which do not have a direct link with the Summary Statements are not shown below).

Guide to the Finance Accounts – concld.

Parameter	Summary Statements (Volume I)	Detailed Statements (Volume II)	Appendices
(1)	(2)	(3)	(4)
Revenue Receipts (including Grants received), Capital Receipts	2, 3	14	...
Revenue Expenditure	2, 4	15	I (Salary), II (Subsidy)
Grants-in-Aid given by the Government	2, 10	...	III (Grants-in-Aid)
Capital expenditure	1, 2, 4, 5, 12	16	I (Salary)
Loans and Advances given by the Government	1, 2, 7	18	...
Debt Position / Borrowings	1, 2, 6	17	...
Investments of the Government in Companies, Corporations etc	8	19	...
Cash	1, 2, 12, 13	...	...
Balances in Public Account and Investments thereof	1, 2, 12, 13	21, 22	...
Guarantees	9	20	...
Schemes	IV (Externally Aided Projects), V (Expenditure on Scheme)

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STATEMENTS

STATEMENT NO.1 - STATEMENT OF FINANCIAL POSITION

<i>ASSETS⁽¹⁾</i>	<i>Reference (Sl. No.)</i>		<i>As at</i>	<i>As at</i>
	<i>Notes to Finance Accounts</i>	<i>Statement / Appendix</i>	<i>31 March 2023</i>	<i>31 March 2022</i>
			<i>(₹ in crore)</i>	
(1)	(2)	(3)	(4)	(5)
Cash		Annexure to Stt.2	83,628.63	63,412.36
(i) Cash in Treasuries and Local Remittances		Annexure to Stt.2, 21	0.01	0.01
(ii) Departmental Balances		Annexure to Stt.2, 21	2.09	2.09
(iii) Permanent Cash Imprest		Annexure to Stt.2, 21	3.90	3.55
(iv) Cash Balance Investments account		Annexure to Stt. 2	47,919.99	31,973.89
(v) Deposits with Reserve Bank	Para 1 (vii)	Annexure to Stt.2	2,788.21	1,518.39
(vi) Investment from Earmarked Funds		Annexure to Stt.2, 22	32,914.43	29,914.43
Capital Expenditure		Stt. 5, 16	4,56,415.23^(#)	3,99,069.27
(i) Investments in shares of Companies, Corporations etc.		Stt. 8, 19	72,799.77	70,657.43
(ii) Other Capital expenditure			3,83,617.67	3,28,411.84
F. Loans and Advances	Para 1 (v)	Stt. 7, 18	38,101.38	35,329.29
Contingency Fund (un-recouped)		Stt. 21	...	...
K. (c) Advances		Stt. 21	6.94	6.94
L. Suspense and Miscellaneous Balances	Para 5 (iii)		...	...
M. Remittances	Para 5 (iii)	Stt. 21	1,047.50	1,206.25
Cumulative excess of expenditure over receipts⁽¹⁾			...	7,188.07
Total			5,79,199.68	5,06,212.18

(#) Refer Explanatory Note No. 4 under Statement No.5 at Page No.30.

(1) The cumulative excess of 'Receipts over Expenditure' or 'Expenditure over Receipts' is different from and not the Fiscal / Revenue Deficit for the current year. This represents the cumulative excess of Receipts over Expenditure or Expenditure over Receipts under the heads of accounts closed to Government Accounts excluding the expenditure on Capital Outlay.

STATEMENT NO.1 - STATEMENT OF FINANCIAL POSITION – concl.d.

LIABILITIES ⁽¹⁾	Reference (Sl. No.)		As at	As at
	Notes to Finance Accounts	Statement / Appendix	31 March 2023	31 March 2022
(1)	(2)	(3)	(₹ in crore)	
(1)	(2)	(3)	(4)	(5)
Borrowings (Public Debt)		6, 17	4,03,033.05	3,74,426.81
(i) Internal Debt of the State Government		6, 17	3,53,893.89	3,29,041.81
(ii) Loans and Advances from the Central Government		6, 17	49,139.16	45,385.00
Pre 1984-85 Loans		6, 17	0.07	0.07
Non-Plan Loans		6, 17	20.43	25.34
Loans for State Plan Schemes		6, 17	5,506.97	7,013.92
Loans for Central Plan Schemes ⁽¹⁾		6, 17	7.89	7.89
Loans for Centrally Sponsored Plan Schemes ⁽²⁾		6, 17	(-) 18.25	(-) 18.25
Other Loans for States		6, 17	43,622.02	38,356.00
Loans for Centrally Sponsored Schemes		6, 17	0.03	0.03
Contingency Fund		21	500.00	500.00
Liabilities in Public Account			1,69,358.91	1,31,285.37
(i) I. Small Savings, Provident Funds, etc.		17, 21	45,736.19	42,332.89
(ii) J. Reserve Funds ⁽³⁾	Para 5 (ii)	21	60,327.72	53,045.85
(iii) K. Deposits ⁽⁴⁾		21	59,874.35	33,682.31
(iv) L. Suspense and Miscellaneous Balances ⁽⁵⁾	Para 5 (iii)	21	3,420.65	2,224.32
(v) M. Remittances	Para 5 (iii)		...	...
Cumulative excess of receipts over expenditure ⁽⁶⁾			6,307.72	...
Total			5,79,199.68	5,06,212.18

- The Figures of Assets and Liabilities are cumulative figures. Liabilities shown above do not include the amount of off budget borrowings (₹17,305.63 crore) reported by the Government of Karnataka. Please refer Paragraph of 2 (xv) 'Notes to Finance Accounts' at Page No.66.
- Adverse balances are due to the reasons explained in Statement No.6, footnote (a) at Page No.31.
- Gross balances under J. Reserve Funds are shown here. The investment out of J. Reserve Funds is included in the Assets side under 'Investment from Earmarked Funds'.
- Gross balance under K (a) – Deposits bearing Interest and K (b) – Deposits not bearing Interest are shown here. The investment out of K. Deposits is included in the Assets side under 'Investment from Earmarked Funds'.
- In this statement the line item 'Suspense and Miscellaneous Balances' does not include Cash Balance Investment Account, Department Balances and Permanent Cash Imprest which is included separately above (Assets side), though the later forms part of this sector elsewhere in these Accounts. Correspondingly, the total amount shown against Public Account differs from that shown elsewhere in these Accounts.
- The cumulative excess of 'Receipts over Expenditure' or 'Expenditure over Receipts' is different from and not the Fiscal/ Revenue Deficit for the current year. This represents the cumulative excess of Receipts over Expenditure or Expenditure over Receipts under the heads of accounts closed to Government Accounts excluding the expenditure on Capital Outlay. The Cumulative excess of receipts over expenditure is arrived as under:

Cumulative excess of expenditure over receipts in Government account as in Statement No.13.	4,50,107.51
Less: Cumulative expenditure on Capital Outlay as indicated under Assets above	4,56,415.23
	(-) 6,307.72

STATEMENT NO.2 - STATEMENT OF RECEIPTS AND DISBURSEMENTS

<i>Receipts</i>			<i>Disbursements</i>		
	<i>2022-2023</i>	<i>2021-2022</i>		<i>2022-2023</i>	<i>2021-2022</i>
	<i>(₹ in crore)</i>			<i>(₹ in crore)</i>	
(1)	(2)	(3)	(4)	(5)	(6)
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts <i>(Ref Statement 3&14)</i>	2,29,079.74	1,95,761.84	Revenue Expenditure <i>(Ref Statement 4-A &15)</i>	2,15,583.99	2,09,428.04
Tax Revenue <i>(Raised by the State)</i> <i>(Ref Statement 3&14)</i>	1,43,701.93	1,20,738.79	Salaries ⁽¹⁾ <i>(Ref Statement 15 & Appendix I)</i>	17,816.51	17,058.11
Non-Tax Revenue <i>(Ref Statement 3&14)</i>	13,914.13	11,777.04	Subsidies ⁽²⁾ <i>(Ref Statement 15 & Appendix-II)</i>	22,753.66	28,218.94
Interest receipts <i>(Ref Statement 3&14)</i>	1,376.86	1,314.98	Grants-in-Aid ⁽³⁾ <i>(Ref Statement 10, 15 & Appendix III)</i>	57,045.90	50,966.22
Others ⁽⁴⁾ <i>(Ref Statement 3 and 14)</i>	12,537.27	10,462.06	General Service	60,693.45	52,470.38
States Share of Union Taxes/Duties <i>(Ref Statement 3&14)</i>	34,596.18	33,283.58	Interest Payment and service of debt ^{(5) (\$)}	28,427.16	24,983.61
			Pension and Other Retirement Benefits	24,019.54	20,665.87
			Others	8,246.75	6,820.90
			Social Services	32,805.34	34,172.98
			Economic Services	18,807.27	19,925.59
Grant-in-Aid and contributions from Central Government <i>(Ref Statement 3&14)</i>	36,867.50	29,962.43	Compensation and assignment to Local Bodies and PRIs <i>(Ref Statement 4-A)</i>	5,661.86	6,615.82
On account of rounding*	0.01	(-) 0.01	On account of rounding*	(-) 0.03	0.02
Revenue Deficit		13,666.23	Revenue Surplus	13,495.79^(#)	...
Section-B: Capital					
Capital Receipts <i>(Ref Statement 3&14)</i>	2.21	6.08	Capital Expenditure <i>(Ref Statement 4-A,4-B,5 & 16)</i>	57,348.17	47,874.34
Miscellaneous Capital Receipts	2.21	6.08	Salaries ⁽⁶⁾
			General Services <i>(Ref Statement 4-A, 5 & 16))</i>	1,651.39	939.79
			Social Services <i>(Ref Statement 4-A,5 & 16)</i>	12,476.94	13,228.38
			Economic Services ⁽⁵⁾ <i>(Ref Statement 4-A,5 & 16)</i>	43,219.84	33,706.17
Recoveries of Loans and Advances <i>(Ref Statement 7)</i>	478.30	126.70	Loans and Advances disbursed <i>(Ref Statement 4-A, 7)</i>	3,250.38	4,209.46
General Services <i>(Ref Statement 7)</i>	...	...	General Services <i>(Ref Statement 4-A, 7)</i>	...	...
Social Services <i>(Ref Statement 7)</i>	120.17	5.34	Social Services <i>(Ref Statement 4-A, 7)</i>	1,845.79	2,769.70
Economic Services <i>(Ref Statement 7)</i>	353.41	114.94	Economic Services <i>(Ref Statement 4-A, 7)</i>	1,400.52	1,435.25

(1) Salary, Subsidy and Grants-in-Aid figures summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'General', 'Social', 'Economic Services' and 'Grants-in-Aid and Contributions' does not include expenditure on salaries, subsidies and Grants-in-Aid (explained in footnote 2). Salaries include expenditure booked under Object Heads Pay-Officers, Pay-Staff, Interim Relief, Dearness Allowances, Other Allowance, Medical Allowance and Reimbursement of Medical Expenses' only.

(2) Refer to footnote of Appendix No.2 at Page No. 371

(3) Grants-in-Aid are given to Statutory Corporations, Companies, Autonomous Bodies, Local Bodies etc. by the Government which is included as a line item above. These grants are distinct from Compensation and Assignment of Taxes & Duties to the Local Bodies which is depicted as a separate line item 'Compensation and Assignment to Local Bodies and Panchayat Raj Institutes' - Please refer footnote (A) of Statement No.4 at Page No.23.

(4) Includes Dividends and Profits of ₹428.51 crore (Major Head 0050) during the year 2022-23. The details of Non-Tax Revenue are given in Statement No.3.

(5) Payment of interest on 'Off-Budget borrowings' - Please refer Footnote (A1) (ii) of Statement No.4 on Page No.23.

(6) Salaries under Capital Expenditure is Nil.

(5) Includes Expenditure under Object Head '241 - Commitment Charges' (₹7.65 crore).

STATEMENT NO.2 - STATEMENT OF RECEIPTS AND DISBURSEMENTS – conclud.

<i>Receipts</i>			<i>Disbursements</i>		
	<i>2022-2023</i>	<i>2021-2022</i>		<i>2022-2023</i>	<i>2021-2022</i>
	<i>(₹ in crore)</i>			<i>(₹ in crore)</i>	
(1)	(2)	(3)	(4)	(5)	(6)
Others (Ref Statement 7 & 18)	4.72	6.42	Others (Ref Statement 4-A, 7 & 18)	4.07	4.51
Transfer to Contingency Fund		...			420.00
Fiscal Deficit	46,622.25^(#)	66,037.25	Fiscal Surplus		...
Public Debt Receipts (Ref Statement 3, 6 & 17)	44,548.73	80,640.80	Repayment of Public Debt (Ref Statement 4-A, 6 & 17)	15,942.49	13,971.54
Internal Debt (Market Loans etc.) ⁽⁷⁾	39,282.63	60,461.42	Internal Debt (Market Loans etc.) ⁽⁷⁾	14,430.55	12,559.79
Loans from GOI ^(7a) (Ref Statement 3, 6 & 17)	5,266.10	20,179.38	Loans from GOI (Ref Statement 4-A, 6 & 17)	1,511.94	1,411.75
Net of Inter –State-Settlement	...	...	Net of Inter –State-Settlement		...
Total Receipts Consolidated Fund (Ref Statement 3)	2,74,108.98^(*)	2,76,535.42	Total Expenditure Consolidated Fund (Ref Statement 4)	2,92,125.03	2,75,903.38
On account of rounding*	0.01	...	On account of rounding*	(-) 0.02	0.02
Deficit in Consolidated Fund	18,016.02^(#)	...	Surplus in Consolidated Fund		632.02
Part II Contingency Fund					
Contingency Fund⁽⁸⁾ (Ref Statement 21)		420.00	Contingency Fund⁽⁸⁾ (Ref Statement 21)	...	...
Part III Public Account⁽⁹⁾					
Small Savings, Provident Fund etc. (Ref Statement 6, 17 & 21)	9,192.22	8,881.95	Small Savings, Provident Fund etc. (Ref Statement 6, 17 & 21)	5,788.92	5,360.16
Reserve Funds (Ref Statement 6, 17 & 21)	10,069.18	12,405.51	Reserve Funds (Ref Statement 6, 17 & 21)	5,787.32	9,336.93
Deposits (Ref Statement 6, 17 & 21)	1,01,650.21	73,546.49	Deposits (Ref Statement 6, 17 & 21)	75,458.17	70,738.26
Advances (Ref Statement 21)	...	...	Advances (Ref Statement 21)	...	...
Suspense and Miscellaneous ⁽¹⁰⁾ (Ref Statement 21)	9,78,433.50	8,61,023.01	Suspense and Miscellaneous ⁽¹⁰⁾ (Ref Statement 21)	9,93,183.63	8,71,405.65
Remittances (Ref Statement 21)	(-) 0.05	(-) 1.09	Remittances (Ref Statement 21)	(-) 158.81	131.82
Total Receipts Public Account (Ref Statement 21)	10,99,345.06	9,55,855.87	Total Disbursements Public Account (Ref Statement 21)	10,80,059.23	9,56,972.82
On account of rounding			On account of rounding	(-) 0.02	0.01
Deficit in Public Account		1,116.96	Surplus in Public Account	19,285.85^(#)	...
Opening Cash Balance	1,518.40	1,583.34	Closing Cash Balance⁽¹¹⁾	2,788.22	1,518.40
Increase in Cash Balance	1,269.82	...	Decrease in Cash Balance		64.94

(7) Includes repayment of ₹1,627.92 crore towards National Small Savings Fund during 2022-23

(7a) Includes back to back loans released to State in lieu of GST Compensation Shortfall (₹18,108.91 crore) during 2021-22 and Nil during 2022-23).

(8)	Expenditure debited to Contingency Fund during the current year and not recouped.	Nil
	Expenditure debited to Contingency Fund during the previous year and recouped during the current year:	Nil

(9) For details please refer to Statement No.21 in Part I Volume II.

(10) Excludes Major Head 8675 RBD and includes 'Other Accounts' such as Cash Balance Investment Account (Major Head 8673). The figures may appear huge on account of these other accounts. Details are given in Statement No.21 in Volume II.

(11) The closing cash balance comprises Deposits with the Reserve Bank ₹2,788.21 crore and Remittances in Transit – Local ₹0.01 crore. For details please see Annexure at Page No.6.

(*) Due to adopting rounded figures in crores as appearing in other related statements of Vol-I.

(#) See Page Overleaf.

STATEMENT NO.2 – STATEMENT OF RECEIPTS AND DISBURSEMENTS

(#) Calculation

- (a) **Revenue Surplus** = Revenue Receipts – Revenue Expenditure +/- On account of Rounding
 $\text{₹}2,29,079.74 - \text{₹}2,15,583.99 + \text{₹}0.04 = \text{₹}13,495.79$
- (b) **Fiscal Deficit** = Revenue Expenditure – Revenue Receipts + Capital Expenditure – Capital Receipts + F-loans- Disbursements – F-loans - Receipts + H-Transfer to Contingency Fund +/- On account of Rounding
 $\text{₹}2,15,583.99 - \text{₹}2,29,079.74 + \text{₹}57,348.17 - \text{₹}2.21 + \text{₹}3,250.38 - \text{₹}478.30 + \text{₹}0.04 = \text{₹}46,622.25$
- (c) **Deficit in Consolidated Fund** = Total Expenditure Consolidated Fund – Total Receipts Consolidated Fund +/- On account of Rounding
 $\text{₹}2,92,125.03 - \text{₹}2,74,108.98 - \text{₹}0.03 = \text{₹}18,016.02$
- (d) **Surplus in Public Account** = Total Receipts - Public Account – Total Disbursements - Public Account +/- On account of Rounding
 $\text{₹}10,99,345.06 - \text{₹}10,80,059.23 - \text{₹}0.02 = \text{₹}19,285.85$

ANNEXURE A. CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	<i>Particulars</i>	<i>As on</i> <i>31 March 2023</i>	<i>As on</i> <i>31 March 2022</i>
		<i>(₹ in crore)</i>	
	(1)	(2)	(3)
(a) General Cash Balance:			
1. Cash in Treasuries	...	...	...
2. Deposits with the Reserve Bank ⁽¹⁾	2,788.21 ⁽⁴⁾	1,518.39	
3. Remittances in Transit – Local	0.01	0.01	
Total (1 to 3)	2,788.22	1,518.40	
4. Investments held in the Cash Balance Investment Account ⁽²⁾	47,919.99	31,973.89	
Total (a)	50,708.21	33,492.29	
(b) Other Cash Balances and Investments:			
1. Cash with Departmental Officers	2.09	2.09	
2. Permanent Advances for Contingent expenditure with Departmental Officers	3.90	3.55	
3. Investments of Earmarked Funds ⁽³⁾	32,914.43	29,914.43	
Total (b)	32,920.42	29,920.07	
Total (a) and (b)	83,628.63	63,412.36	

(1) The balance under the head 'Deposits with the Reserve Bank' is arrived at after taking into account the Inter Government Monetary settlements pertaining to transactions of the financial year 2021-22 advised to the Reserve Bank upto 15 April 2023.

(2) For details please refer explanatory Note.

(3) Fund-wise break-up of the investment out of the earmarked balances is given in Statement No.22 in Part I Volume II.

(4) There was a difference of ₹2,786.67 crore (Dr.) between the figures reflected in the accounts {₹2,788.21 crore (Dr.)} and that intimated by the Reserve Bank of India {₹1.54 crore (Cr.)} as on March (JE) 2023. The difference is under reconciliation.

ANNEXURE A. CASH BALANCES AND INVESTMENTS OF CASH BALANCES
– contd.

Explanatory Notes

(a) Cash and Cash Equivalents: Cash and cash equivalents consist of cash in treasuries and deposits with Reserve Bank of India and Remittances in Transit as detailed above. The balance under the head ‘Deposits with Reserve Bank’ above depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with Treasuries, Departments and investments out of the cash balances/Earmarked funds etc are added to the balance in ‘Deposits with Reserve Bank of India’.

(b) Daily Cash and Cash Equivalents: Under an agreement with the Reserve Bank of India, the Government of Karnataka has to maintain a minimum cash balance of ₹2.63 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking special and Ordinary Ways and Means Advances/Overdrafts from time to time.

For arriving at the daily cash balance for the purpose of grant of Ways and Means Advances/Overdraft, the RBI evaluates the holdings of the 14 days and 91 days Treasury Bills and 182 days and 364 days Treasury bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 days Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. **If the net cash balance arrived at results in less than the minimum cash balance** or a credit balance and if there are no 14 day Treasury Bills maturing on that day, RBI rediscounts the holdings of the 14 days Treasury Bills and makes good the shortfall. If there is no holding of 14 days Treasury Bills on that day Special Ways and Means Advances / Over Draft is granted to the Government of Karnataka.

(c) Ways and Means Advances: The limit for Normal Ways and Means Advances to Government of Karnataka was reduced from ₹3,176.00 crore as on 1 April 2020 to ₹3,137.00 crore with effect from 31 March 2022.

The Bank has also agreed to give Special Ways and Means Advances against the pledge of Government Securities. The limit of Special Ways and Means Advances are revised by the Bank from time to time.

During the year 2022-23, the Government of Karnataka has availed Ways & Means Advances of ₹1,797.84 crore from the Reserve Bank of India the same has been repaid.

ANNEXURE A. CASH BALANCES AND INVESTMENTS OF CASH BALANCES
– contd.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2022-23, is given in the table below:-

(i)	Number of days on which the minimum balance was maintained without taking any advance	360
(ii)	Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	05
(iii)	Number of days on which the minimum balance was maintained by taking special ways and means advances	NIL
(iv)	Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	NIL
(v)	Number of days on which overdrafts were taken	NIL

Ways and Means Advances (Ordinary and Special) are granted by the Bank upto a limit, mutually agreed upon between the Bank and the Government. The operative limit for normal Ways and Means Advance and limits of Special Ways and Means Advances are fixed by the Reserve Bank of India from time to time. If even after the maximum advance is given, if the balance is below the minimum, the deficit is left uncovered. Overdrafts are given by the Bank, if the State has a minus balance after availing of the maximum advance.

The details of investments held in Cash Balance Investment Account are given below. Interest realized during the year was ₹1,139.09 crore.

(₹ in crore)		
(i)	Government of India Treasury Bills	47,919.67
(ii)	Government of India Securities	0.32
(iii)	Other Investments	0.01
	Total	47,920.00*

(*) Differs from the Investment held in cash balance Investment by 0.01 due to rounding

The Government of Karnataka had invested in 14 days Treasury Bills, 91 days Treasury Bills, 182 days Treasury bills and 364 days Treasury bills. The operative limits of Normal Ways and Means advances and Special Ways and Means Advances, for the year 2022-23 is given in the tables below:

Operative Limits of Special Ways and Means Advances during 2022-23		(₹ in crore)
Effective date	Amount	
01-04-2022	3,137.00	

(2) Limits of Special Ways and Means advances			
Effective date	Amount	Effective date	Amount
01.04.2022	22,595.19	09.06.2022	31,983.33
07.04.2022	22,595.20	10.06.2022	32,175.32
21.04.2022	22,595.36	13.06.2022	31,967.08
22.04.2022	22,595.20	15.06.2022	31,975.77
09.05.2022	22,597.47	16.06.2022	32,004.01
10.05.2022	22,596.91	17.06.2022	32,006.88
13.05.2022	22,595.95	20.06.2022	32,012.26
16.05.2022	22,594.89	21.06.2022	32,009.16
17.05.2022	22,595.93	22.06.2022	32,011.65
25.05.2022	22,598.06	23.06.2022	32,011.58
26.05.2022	27,291.06	27.06.2022	32,014.37
01.06.2022	27,291.05	28.06.2022	32,011.58
02.06.2022	27,291.11	30.06.2022	18,818.36
06.06.2022	27,303.62	01.07.2022	18,764.48
07.06.2022	27,291.75	07.07.2022	39,730.50

ANNEXURE A. CASH BALANCES AND INVESTMENTS OF CASH BALANCES
– conclud.

<i>(₹ in crore)</i>			
<i>Effective date</i>	<i>Amount</i>	<i>Effective date</i>	<i>Amount</i>
08.07.2022	39,730.54	02.12.2022	36,172.78
11.07.2022	39,732.05	05.12.2022	36,185.48
12.07.2022	39,792.95	06.12.2022	36,469.54
14.07.2022	39,792.93	07.12.2022	36,470.03
25.07.2022	39,793.27	13.12.2022	36,454.82
26.07.2022	39,792.92	14.12.2022	36,375.83
28.07.2022	40,012.96	15.12.2022	36,477.80
01.08.2022	40,016.54	16.12.2022	36,503.45
02.08.2022	40,012.87	17.12.2022	36,485.00
04.08.2022	42,405.32	19.12.2022	36,511.94
08.08.2022	42,406.51	20.12.2022	36,507.29
09.08.2022	42,405.29	22.12.2022	36,598.84
10.08.2022	42,408.00	23.12.2022	36,598.83
11.08.2022	43,850.72	26.12.2022	35,657.98
17.08.2022	43,851.69	27.12.2022	35,655.14
18.08.2022	44,577.46	29.12.2022	35,722.65
20.08.2022	44,577.38	02.01.2023	35,826.61
22.08.2022	44,577.46	03.01.2023	35,818.23
25.08.2022	40,934.08	05.01.2023	25,711.84
29.08.2022	40,945.52	09.01.2023	25,723.86
30.08.2022	40,934.49	10.01.2023	25,711.50
01.09.2022	42,268.64	12.01.2023	22,454.59
03.09.2022	42,268.24	16.01.2023	22,454.58
05.09.2022	42,268.64	17.01.2023	22,476.18
06.09.2022	42,268.58	19.01.2023	26,705.69
08.09.2022	39,680.40	27.01.2023	26,821.24
09.09.2022	39,682.66	30.01.2023	26,821.13
13.09.2022	39,682.65	31.01.2023	26,821.09
15.09.2022	43,708.65	02.02.2023	26,898.64
16.09.2022	43,717.95	03.02.2023	26,906.72
17.09.2022	43,713.41	07.02.2023	26,907.93
19.09.2022	43,736.78	08.02.2023	26,906.71
20.09.2022	43,727.07	09.02.2023	26,911.73
21.09.2022	43,727.05	10.02.2023	26,914.32
22.09.2022	45,566.67	15.02.2023	26,914.46
23.09.2022	45,575.55	16.02.2023	26,951.85
26.09.2022	45,575.52	20.02.2023	26,951.93
29.09.2022	40,060.83	21.02.2023	26,951.86
30.09.2022	40,060.36	28.02.2023	26,953.27
01.10.2022	39,922.45	02.03.2023	27,020.36
06.10.2022	29,067.15	03.03.2023	27,020.35
07.10.2022	29,067.16	06.03.2023	27,966.76
13.10.2022	33,240.69	07.03.2023	27,957.49
18.10.2022	33,240.77	09.03.2023	27,975.25
20.10.2022	33,790.16	13.03.2023	27,976.42
28.10.2022	33,825.65	14.03.2023	27,975.24
03.11.2022	33,977.64	16.03.2023	28,023.83
04.11.2022	33,978.58	17.03.2023	28,033.79
08.11.2022	33,977.64	20.03.2023	28,046.79
11.11.2022	33,979.30	21.03.2023	28,036.11
15.11.2022	33,978.27	23.03.2023	28,045.03
17.11.2022	34,025.90	24.03.2023	28,060.46
23.11.2022	34,034.25	27.03.2023	27,119.62
24.11.2022	34,037.28	28.03.2023	25,454.31
25.11.2022	35,920.13	30.03.2023	25,428.45
01.12.2022	36,172.67	31.03.2023	25,509.21

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**STATEMENT NO. 3 - STATEMENT OF RECEIPTS (CONSOLIDATED FUND)**

**I TAX AND NON-TAX REVENUE**

| <i>Description</i>                                                         |  | <i>Actuals</i>      |                    |
|----------------------------------------------------------------------------|--|---------------------|--------------------|
|                                                                            |  | <i>2022-23</i>      | <i>2021-22</i>     |
|                                                                            |  | <i>(₹ in crore)</i> |                    |
| <b>(1)</b>                                                                 |  | <b>(2)</b>          | <b>(3)</b>         |
| <b>A. Tax Revenue</b>                                                      |  |                     |                    |
| <b>A.1. Own Tax Revenue</b>                                                |  | <b>1,43,701.93</b>  | <b>1,20,738.79</b> |
| State Goods and Service Tax <sup>(1)</sup>                                 |  | 61,403.30           | 49,929.02          |
| State Excise                                                               |  | 29,920.37           | 26,377.68          |
| Taxes on Sales, Trade etc.                                                 |  | 19,082.45           | 19,273.70          |
| Stamps and Registration Fees                                               |  | 17,726.07           | 14,019.66          |
| Taxes on Vehicles                                                          |  | 10,611.18           | 6,915.26           |
| Taxes and Duties on Electricity                                            |  | 3,052.10            | 2,723.86           |
| Other Taxes on Income and Expenditure                                      |  | 1,498.58            | 1,268.98           |
| Land Revenue                                                               |  | 363.87              | 181.49             |
| Other Taxes and Duties on Commodities and Services                         |  | 41.42               | 30.62              |
| Taxes on Goods and Passengers                                              |  | 3.16                | 17.85              |
| Taxes on Agricultural Income                                               |  | (-) 0.57            | 0.67               |
| <b>A.2. Share of net proceeds of Union Taxes and Duties</b>                |  | <b>34,596.18</b>    | <b>33,283.58</b>   |
| Corporation Tax                                                            |  | 11,574.64           | 9,823.19           |
| Other Taxes on Income and Expenditure                                      |  | ...                 | 0.07               |
| Taxes on Income other than Corporation Tax                                 |  | 11,335.59           | 9,623.93           |
| Central Goods and Service Tax                                              |  | 9,786.19            | 9,158.36           |
| Customs                                                                    |  | 1,361.47            | 2,573.81           |
| Union Excise Duties                                                        |  | 427.12              | 1,539.33           |
| Service Tax                                                                |  | 54.17               | 528.33             |
| Other Taxes and Duties on Commodities and Services                         |  | 57.00               | 33.93              |
| Taxes on Wealth                                                            |  | ...                 | 2.63               |
| <b>Total A</b>                                                             |  | <b>1,78,298.11</b>  | <b>1,54,022.37</b> |
| <b>B. Non-Tax Revenue</b>                                                  |  |                     |                    |
| Non-Ferrous Mining and Metallurgical Industries                            |  | 5,945.77            | 6,308.31           |
| Interest Receipts                                                          |  | 1,376.86            | 1,314.98           |
| Miscellaneous General Services                                             |  | 446.83              | 648.11             |
| Medical and Public Health                                                  |  | 430.61              | 522.12             |
| Forestry and Wild Life                                                     |  | 324.89              | 281.69             |
| Other Administrative Services                                              |  | 1,155.88            | 416.98             |
| Police                                                                     |  | 578.66              | 500.32             |
| Education, Sports, Art and Culture                                         |  | 177.77              | 287.20             |
| Other General Economic Services                                            |  | 70.17               | 67.06              |
| Roads and Bridges                                                          |  | 24.97               | 60.56              |
| Housing                                                                    |  | 85.51               | 82.49              |
| Contributions and Recoveries towards Pension and Other Retirement Benefits |  | 87.52               | 76.55              |
| Labour and Employment                                                      |  | 73.96               | 60.38              |
| Minor Irrigation                                                           |  | 0.79                | 1.40               |

(1) It includes Provisional / Advance settlement of Integrated Goods and Service Tax (IGST) of ₹2,089.65 crore received from Central Government.

**STATEMENT NO. 3 - STATEMENT OF RECEIPTS (CONSOLIDATED FUND)**

– contd.

**I TAX AND NON-TAX REVENUE**

| <i>Description</i>                 |  | <i>Actuals</i>                  |                  |
|------------------------------------|--|---------------------------------|------------------|
|                                    |  | <i>2022-23</i>                  | <i>2021-22</i>   |
|                                    |  | <i>(₹ in crore)</i>             |                  |
| <b>(1)</b>                         |  | <b>(2)</b>                      | <b>(3)</b>       |
| <b>B. Non-Tax Revenue</b>          |  |                                 |                  |
| Power                              |  | 244.05                          | 262.07           |
| Co-operation                       |  | 60.56                           | 50.32            |
| Village and Small Industries       |  | 78.10                           | 53.25            |
| Dividends and Profits              |  | 428.51                          | 349.78           |
| Public Works                       |  | 38.10                           | 41.88            |
| Stationery and Printing            |  | 15.83                           | 19.19            |
| Fisheries                          |  | 31.58                           | 22.46            |
| Medium Irrigation                  |  | 16.51                           | 15.84            |
| Other Social Services              |  | 4.95                            | 5.93             |
| Shipping                           |  | 21.00                           | 15.89            |
| Crop Husbandry                     |  | 55.00                           | 201.18           |
| Animal Husbandry                   |  | 11.77                           | 7.37             |
| Other Rural Development Programmes |  | 7.41                            | 8.86             |
| Public Service Commission          |  | 4.66                            | 1.33             |
| Food Storage and Warehousing       |  | 1,820.75                        | 14.68            |
| Urban Development                  |  | 49.16                           | 12.57            |
| Social Security and Welfare        |  | 15.34                           | 9.60             |
| Ports and Light Houses             |  | 11.67                           | 6.30             |
| Jails                              |  | 8.05                            | 4.09             |
| Land Reforms                       |  | 129.51                          | 4.22             |
| Inland Water Transport             |  | 1.73                            | 1.10             |
| Information and Publicity          |  | 2.67                            | 2.40             |
| Water Supply and Sanitation        |  | 5.69                            | 7.01             |
| Civil Aviation                     |  | 48.43                           | 12.05            |
| Tourism                            |  | 2.12                            | 8.93             |
| Industries                         |  | 3.56                            | 2.29             |
| Civil Supplies                     |  | 0.36                            | 0.24             |
| Other Agricultural Programmes      |  | 0.01                            | 0.03             |
| Family Welfare                     |  | 0.46                            | 2.91             |
| Non-Conventional Sources Of Energy |  | 0.05                            | 0.05             |
| Major Irrigation                   |  | 16.32                           | 5.07             |
| Plantations                        |  | ...                             | ...              |
| Road Transport                     |  | 0.03                            | ...              |
| <b>Total B</b>                     |  | <b>13,914.13 <sup>(5)</sup></b> | <b>11,777.04</b> |

**STATEMENT NO. 3 - STATEMENT OF RECEIPTS (CONSOLIDATED FUND) –  
contd.**

**II GRANTS-IN-AID AND CONTRIBUTIONS FROM GOVERNMENT OF INDIA**

| <i>Description</i>                                                    | <i>Actuals</i>                  |                    |
|-----------------------------------------------------------------------|---------------------------------|--------------------|
|                                                                       | <i>2022-23</i>                  | <i>2021-22</i>     |
| <i>(₹ in crore)</i>                                                   |                                 |                    |
| <b>(1)</b>                                                            | <b>(2)</b>                      | <b>(3)</b>         |
| <b>C. Grants-in-Aid and Contributions</b>                             |                                 |                    |
| <b>Centrally Sponsored Schemes</b>                                    | <b>11,628.10 <sup>(2)</sup></b> | <b>12,659.36</b>   |
| Central Assistance/Share                                              | 8,980.36                        | 9,878.78           |
| Externally Aided Projects for Centrally Sponsored Schemes             | ...                             | 5.03               |
| Grants under proviso to Article 275(1) of constitution                | ...                             | 21.00              |
| Grants from Central Road Fund                                         | ...                             | ...                |
| Receipts awaiting transfer to other minor heads                       | 6.54                            | ...                |
| Special Component Plan for Schedule Castes                            | 2,039.66                        | 1,919.12           |
| Tribal Area Sub-Plan                                                  | 601.54                          | 835.43             |
| Deduct Refund                                                         | ...                             | ...                |
| <b>Finance Commission Grants</b>                                      | <b>3,495.25 <sup>(3)</sup></b>  | <b>6,239.03</b>    |
| Post Devolution revenue Deficit Grant                                 | ...                             | 1,631.00           |
| Grants for Rural Local Bodies                                         | 2,093.55                        | 2,375.50           |
| Grants for Urban Local Bodies                                         | 737.70                          | 890.00             |
| Grants-in-Aid for State Disaster Response Fund                        | 664.00                          | 632.80             |
| Grant-in-aid for state Disaster Mitigation Fund                       | ...                             | 158.20             |
| Other Receipts                                                        | ...                             | 551.53             |
| <b>Other Transfer/Grants to State/UT with Legislature</b>             | <b>21,744.15 <sup>(4)</sup></b> | <b>11,064.04</b>   |
| Grants under proviso to Article 275 (1) of the Constitution           | 42.98                           | 11.10              |
| Grants Towards Contribution to National Disaster Response Fund        | 939.83                          | 1,623.30           |
| Grants from Central Road Fund                                         | 465.27                          | 442.90             |
| Grants to cover gap in resources                                      | 1.73                            | ...                |
| Compensation for loss of revenue arising out of implementation of GST | 20,288.40                       | 8,976.43           |
| Special Assistance                                                    | 5.94                            | 10.31              |
| <b>Total C</b>                                                        | <b>36,867.50 <sup>(6)</sup></b> | <b>29,962.43</b>   |
| <b>Total Revenue Receipts (A+B+C)</b>                                 | <b>2,29,079.74</b>              | <b>1,95,761.84</b> |
| <b>D. Miscellaneous Capital Receipts</b>                              |                                 |                    |
| Disinvestments proceeds                                               | 0.97                            | 0.48               |
| Other receipts                                                        | 1.90                            | 14.28              |
| Deduct refund                                                         | (-) 0.66                        | (-) 8.68           |
| <b>Total D</b>                                                        | <b>2.21</b>                     | <b>6.08</b>        |
| <b>E. Public Debt receipts</b>                                        |                                 |                    |
| <b>Internal Debt</b>                                                  | <b>39,282.63</b>                | <b>60,461.42</b>   |
| Market Loans                                                          | 36,000.00                       | 58,999.96          |
| Loans from Financial Institutions                                     | 1,484.79                        | 1,461.46           |
| Ways and Means Advances from the RBI                                  | 1,797.84                        | ...                |

**STATEMENT NO. 3 - STATEMENT OF RECEIPTS (CONSOLIDATED FUND) –  
concl.**

**III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS**

| <i>Description</i>                                            | <i>Actuals</i>      |                    |
|---------------------------------------------------------------|---------------------|--------------------|
|                                                               | <i>2022-23</i>      | <i>2021-22</i>     |
|                                                               | <i>(₹ in crore)</i> |                    |
| <b>(1)</b>                                                    | <b>(2)</b>          | <b>(3)</b>         |
| <b>Loans and Advances from Central Government</b>             | <b>5,266.10</b>     | <b>20,179.38</b>   |
| Non-Plan Loans                                                | ...                 | (-) 0.03           |
| Co-operative for weaker section                               | ...                 | 0.03               |
| Other Loans for States                                        | 5,266.10            | 20,179.38          |
| <b>Total E</b>                                                | <b>44,548.73</b>    | <b>80,640.80</b>   |
| <b>F. Loans and Advances by State Government (Recoveries)</b> | <b>478.30</b>       | <b>126.70</b>      |
| <b>Total Receipts in Consolidated Fund (A+B+C+D+E+F)</b>      | <b>2,74,108.98</b>  | <b>2,76,535.42</b> |

- (2) It includes Integrated Watershed Management Programme (IWMP) (₹70.62 crore), Rashtriya Krishi Vikasa Yojane (RKVY) (₹49.59 crore), Formulization of MFP (₹4.50 crore), National Horticulture Mission (₹60.70 crore), Per Drop More Crop (PMKSY) (₹142.42 crore), PMMSY (₹58.08 crore), NMSA – Rainfed Area Development (₹1.71 crore), National Project on Management of Soil Health (₹0.87 crore), Paramparagat Krishi Vikas Yojana (₹3.84 crore), National Food Security Mission (₹79.27 crore), National Mission on Agriculture Extension and Technology (₹9.87 crore), Submission on Agricultural Mechanization (₹62.77 crore), Edible Oil Seeds Krishonnitti Yojana (₹3.18 crore), Grants for implementing Coconut Development Board (₹4.19 crore), National Livestock Health and Disease Control Programme (₹3.49 crore), Integrated Sample Survey for Estimation of Production of Major Live Stock Products (₹2.18 crore), Modernisation of Police Forces (₹4.80 crore), Swacha Bharath – Rural (₹121.76 crore), Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) (₹2,595.52 crore), National Rural Livelihood Mission (NRLM) (₹137.84 crore), Pradhan Mantri Gram Sadak Yojana (₹720.47 crore), Rashtreeya Gram Swaraj Abhiyan (RGSA) (₹36.00 crore), Intensification Of Forest Management (₹0.87 crore), National Afforestation Programme (National Mission for a Green India) (₹2.93 crore), Integrated Development of Wildlife Habitats (₹1.17 crore), Project Tiger (₹13.52 crore), Project Elephant Karnataka (₹0.98 crore), Grant to States for implementation of Safe City Project (₹58.75 crore), Shyama Prasad Mukherjee Urban Mission (₹41.27 crore), Indira Gandhi National Widow Pension Scheme (IGNWPS) (₹7.55 crore), Agriculture National Bamboo Mission (₹1.72 crore), Digitalization of Primary Agriculture Co-Operatives (₹40.25 crore), Post-Matric Scholarship to OBC (₹45.07 crore), Integrated Child Development Service (ICDS) (₹198.62 crore), Integrated Child Protection Scheme (ICPS) (₹58.57 crore), Pre-Matric Scholarship for Students belonging to Minority Communities (₹0.34 crore), Post Matric Scholarship Schemes to Minority Communities (₹0.40 crore), National Mission for Empowerment of Women including Indira Gandhi Matritav Sahyog Yojana (IGMSY) (₹27.33 crore), Beti Bachao Beti Padhao (₹7.50 crore), Nirbhaya Scheme (₹7.39 crore), Intra-State Movement and handling of food grains and FPS dealers (₹148.70 crore), National Social Assistance Programme (NSAP) (₹12.13 crore), Indira Gandhi National Family Benefit Scheme (₹24.62 crore), Indira Gandhi National Old Age Pension Scheme (₹168.96 crore), Indira Gandhi National Widow Pension Scheme (₹113.46 crore), Pradhan Mantri Awas Yojane – Grameena (₹214.92 crore), Pradhan Mantri Awas Yojane (Urban) (₹442.35 crore), Mid Day Meal (MDM) (₹531.07 crore), Samagra Shiksha (₹502.03 crore), National Service Scheme (NSS) (₹0.59 crore), National Cyclone Risk Mitigation (NCRMP) (₹15.22 crore), New India Literacy Programme (NILP) (₹3.08 crore),

Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (₹614.37 crore), Urban Development and Urban Poverty Alleviation Mission for 100 Smart Cities (₹604.84 crore), Swachh Bharath Urban (₹77.05 crore), Development of Infrastructure facilities for Judiciary including Gram Nyayalayas (₹82.01 crore), Accelerated Irrigation Benefits Programme (₹6.40 crore), National Urban Health Mission (₹214.27 crore), National Health Mission (NHM) (₹214.27 crore), National Ayush Mission (₹14.38 crore), AFD Funded Scheme For Smart City Projects (₹32.00 crore), Har Khet Ko Pani – PMKSY (₹30.00 crore), Strengthening of State Drug Regulatory System (₹2.50 crore), PM Aayushman Bharat Health Infrastructure (₹25.68 crore), Family Welfare Program – Salary Reimbursement (₹178.09 crore), National Career Service (₹0.63 crore), Pradhan Manthri Koushalya Vikas Yojane (₹15.49 crore), Agricultural Census (₹3.39 crore), Externally Aided Projects (₹(-)00.0010 crore), Receipts Awaiting Transfer to Other Minor Heads (₹6.54 crore), (Special Component Plan for Scheduled Castes) SCP for SC – NMSA Rainfed Area Development (₹0.38 crore), SCP for SC – National Project on Management of Soil Health (₹0.17 crore), SCP for SC – Paramparagat Krishi Vikas Yojana (₹0.92 crore), SCP for SC Integrated Watershed Management Programme (IWMP) (₹16.64 crore), SCP for SC – National Food Security Mission (₹16.63 crore), SCP for SC – National Mission on Agriculture Extension and Technology (₹2.22 crore), SCP for SC – Submission on Agriculture Mechanisation (₹22.60 crore), SCP for SC – Rashtriya Krishi Vikasa Yojane (RKVY) (₹6.29 crore), SCP for SC Formulization of MFP (₹0.36 crore), Edible oil Seeds Krishonnati Yojana (₹0.72 crore), SCP for SC – National Horticulture Mission (₹12.61 crore), SCP for SC – Per Drop More Crop (PMKSY) (₹32.09 crore), SCP for SC – National Livestock Health and Disease Control Programme (₹0.77 crore), SCP for PMMSY (₹8.00 crore), SCP for SC – Swach Bharath Rural (₹31.17 crore), SCP for SC – National Rural Livelihood Mission (NRLM) (₹100.68 crore), SCP for SC – Integrated Development of Wildlife Habitats (₹0.88 crore), SCP for SC – Project Tiger (₹1.81 crore), SCSP (₹0.39 crore), Special Assistance to SCP (₹23.77 crore), SCP for SC – Strengthening of Machinery for Enforcement of Protection of Civil Rights Act 1955 (₹30.99 crore), SCP for SC – Integrated child Development Service (ICDS) (₹445.18 crore), SCP for SC – National Social Assistance Programme (NSAP) (₹1.96 crore), Indira Gandhi National Family Benefit Scheme (₹1.59 crore), Indira Gandhi National Old Age Pension Scheme (₹50.36 crore), Indira Gandhi National Widow Pension Scheme (₹24.35 crore), SCP for SC – Pradhana Mantri Awas Yojane (Urban) (₹334.46 crore), SCP for SC – Mid Day Meal (MDM) (₹132.90 crore), Samagra Shiksha (₹316.80 crore), New INDIA Literacy Programme (NILP) (₹0.89 crore), SCP for SC – National Urban Health Mission (₹48.40 crore), SCP for SC – National Health Mission (NHM) (₹311.07 crore), SCP for SC – National Ayush Mission (₹1.52 crore), Strengthening of State Drugs Regulatory System (₹0.56 crore), PM Ayushman Bharat Health Infrastructure Mission (₹5.80 crore), Family Welfare Program – Salary Reimbursement (₹50.29 crore), SCP for SC – Pradhan Manthri Koushalya Vikas Yojane (₹3.44 crore), TSP – NMSA Rainfed Area Development (₹0.16 crore), TSP – National Project on Management of Soil Health (₹0.09 crore), TSP – Paramparagat Krishi Vikas Yojana (₹0.36 crore), TSP – Integrated Watershed Management Programme (IWMP) (₹9.70 crore), TSP – National Food Security Mission (₹6.78 crore), TSP – National Mission on Agricultural Extension and Technology (₹0.91 crore), TSP – Submission on Agricultural Mechanisation (₹18.00 crore), TSP – Rashtriya Krishi Vikasa Yojane (RKVY) (₹2.53 crore), TSP – Formulization of MFP (₹0.35 crore), Edible Oil Seeds Krishonnitti Yojana (₹0.29 crore), TSP – National Horticulture Mission (₹5.52 crore), TSP – Per Drop More Crop (PMKSY) (₹13.13 crore), TSP – National Livestock Health and Disease Control Programme (₹0.40 crore), TSP – Swacha Bharath – Rural (₹2.92 crore), TSP – National Rural Livelihood Mission (NRLM) (₹46.09 crore), TSP for SC Integrated Development of Wildlife Habitats (₹0.88 crore), TSP – Project Tiger (₹1.84 crore),

- National Bamboo Mission ST (₹0.16 crore), Development of particularly vulnerable tribal groups (₹14.39 crore), Pre-Matric Scholarship for ST Students (₹23.70 crore), Special Assistance to TSP (₹9.37 crore), TSP – Integrated Child Development Service (ICDS) (₹122.07 crore), TSP – Rajiv Gandhi Khel Abhiyan (earlier PYKKA) (₹0.04 crore), TSP – National Social Assistance Programme (NSAP) (₹1.65 crore), Indira Gandhi National Family Benefit Scheme (₹1.51 crore), Indira Gandhi National Old Age Pension Scheme (₹24.34 crore), Indira Gandhi National Widow Pension Scheme (₹21.65 crore), TSP – Pradhana Mantri Awas Yojane (Urban) (₹86.82 crore), TSP – Mid Day Meal (MDM) (₹26.79 crore), Samagra Shiksha (₹42.70 crore), New INDIA Literacy Programme (NILP) (₹0.48 crore), TSP – National Urban Health Mission (₹19.63 crore), TSP – National Health Mission (NHM) (₹73.46 crore), TSP – National Ayush Mission (₹1.25 crore), Strengthening of State Drug Regulatory System (₹0.23 crore), PM Aayushman Bharat Health Infrastructure (₹2.36 crore), Family Welfare Program Salary Reimbursement (₹17.22 crore), TSP – Pradhan Manthri Koushalya Vikas Yojane (₹1.78 crore).
- (3) Finance Commission Grants, Grants for Rural Local bodies XV FCG – Basic / Tied Grants to PRI's (₹2,093.55 crore), XV FCG – Grants to ULBs (₹737.70 crore), XV FCG Central Share to State Disaster Response Fund (₹664.00 crore).
- (4) Grant under proviso to Article 275(1) of the Constitution – ST Welfare (₹42.98 crore), Contribution from National Disaster Relief Fund (NDRF) (₹939.83 crore), Grants from Central Road Fund (₹465.27 crore), Grants to cover gap in resources , Home Affairs Narcotics Control (₹1.73 crore), Other Disaster Management Projects (₹0.18 crore), India Reserve Battalion BNS Non-Plan (₹3.31 crore), Reimbursement to States for Home Guards (₹2.45 crore), Compensation for loss of Revenue arising out of implementation of GST (GST Compensation) (₹20,288.40 crore).
- (5) The difference between Summary Statement No.03 and Detailed Statement No.14 by (-) ₹0.02 crore is due to rounding.
- (6) The difference between Summary Statement No.03 and Detailed Statement No.14 by ₹0.01 crore is due to rounding.
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STATEMENT NO. 4 - STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

<i>Description</i>		<i>Revenue</i>	<i>Capital</i>	<i>Loans and Advances</i>	<i>Total</i>
		<i>(₹ in crore)</i>			
(1)		(2)	(3)	(4)	(5)
A. General Services					
A. 1 Organs of State					
Parliament/State/Union Territory Legislatures		265.39	...	...	265.39
President, Vice-President/Governor/ Administrator of Union Territories		12.13	...	...	12.13
Council of Ministers		25.69	...	...	25.69
Administration of Justice		1,647.72	...	...	1,647.72
Elections		436.82	...	...	436.82
TOTAL A.1		2,387.75	...	...	2,387.75
A. 2 Fiscal Services					
Collection of Taxes on Income and Expenditure		3.19	...	...	3.19
Land Revenue		910.28	...	...	910.28
Stamps and Registration		121.84	...	...	121.84
State Excise		247.76	...	...	247.76
Taxes on Sales, Trade etc.		...	...	...	...
Taxes on Vehicles		643.88	...	...	643.88
Collection charges under State Goods and Services Tax		465.97	...	...	465.97
Other Taxes and Duties on Commodities and Services		26.9	...	...	26.90
Other Fiscal Services		12.18	17.38	...	29.56
Appropriation for reduction or Avoidance of Debt		3,000.00	...	...	3,000.00
Interest Payments		28,427.16	...	...	28,427.16
Total A 2		33,859.16	17.38	...	33,876.54
A. 3 Administrative Services					
Public Service Commission		45.62	...	...	45.62
Secretariat – General Services		266.54	...	...	266.54
District Administration		589.20	...	...	589.20
Treasury and Accounts Administration		258.04	...	...	258.04
Police		7,956.15	581.77	...	8,537.92
Jails		292.45	...	...	292.45
Stationery and Printing		76.23	...	...	76.23
Public Works		934.57	1,037.07	...	1,971.64
Vigilance		95.54	...	...	95.54
Other Administrative Services		572.08	15.17	...	587.25
TOTAL A.3		11,086.42	1,634.01	...	12,720.43
A. 4 Pensions and Miscellaneous General Services					
Pensions and Other Retirement Benefits		24,019.54	...	...	24,019.54
Miscellaneous General Services		463.18	...	...	463.18
TOTAL A.4		24,482.72	...	...	24,482.72
TOTAL A. General Services		71,816.05	1,651.39	...	73,467.44

STATEMENT NO. 4 - STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

– contd.

A. EXPENDITURE BY FUNCTION – contd.

<i>Description</i>		<i>Revenue</i>	<i>Capital</i>	<i>Loans and Advances</i>	<i>Total</i>
		<i>(₹ in crore)</i>			
(1)		(2)	(3)	(4)	(5)
B. Social Services					
B. 1 Education, Sports, Art and Culture					
General Education (*)		29,489.66	1,590.01	...	31,079.67
Technical Education		1,029.98	...	...	1,029.98
Sports and Youth Services		325.91	...	...	325.91
Art and Culture		417.49	...	...	417.49
TOTAL B.1		31,263.04	1,590.01	...	32,853.05
B. 2 Health and Family Welfare					
Medical and Public Health		10,367.10	1,230.26	...	11,597.36
Family Welfare		941.67	...	...	941.67
TOTAL B.2		11,308.77	1,230.26	...	12,539.03
B. 3 Water Supply, Sanitation, Housing and Urban Development					
Water Supply and Sanitation		5,356.12	911.92	1,009.57	7,277.61
Housing		3,743.45	287.94	100.00	4,131.39
Urban Development		3,403.21	5,818.39	733.22	9,954.82
TOTAL B.3		12,502.78	7,018.25	1,842.79	21,363.82
B. 4 Information and Broadcasting					
Information and Publicity		298.12	...	...	298.12
TOTAL B.4		298.12	...	...	298.12
B. 5 Welfare of Scheduled Castes, Scheduled Tribes & Other Backward Classes and Minorities					
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities		8,515.43	2,315.07	...	10,830.50
TOTAL B.5		8,515.43	2,315.07	...	10,830.50
B. 6 Labour and Labour Welfare					
Labour, Employment and Skill Development		637.96	...	...	637.96
TOTAL B.6		637.96	...	...	637.96
B. 7 Social Welfare and Nutrition					
Social Security and Welfare		11,296.56	151.99	3.00	11,451.55
Nutrition		1,581.61	...	...	1,581.61
Relief on Account of Natural Calamities		3,015.11	...	...	3,015.11
TOTAL B.7		15,893.28	151.99	3.00	16,048.27
B. 8 Others					
Other Social Services		535.85	171.36	...	707.21
Secretariat – Social Services		55.92	...	...	55.92
TOTAL B.8		591.77	171.36	...	763.13
TOTAL B. Social Services		81,011.15	12,476.94	1,845.79	95,333.88

(*) The amount shown under Capital Section includes Capital Outlay on General Education (₹1,176.57crore), Technical Education (₹220.78 crore), Sports and Youth Services (₹122.26 crore) and Art and Culture (₹70.40 crore).

STATEMENT NO. 4 - STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

– contd.

A. EXPENDITURE BY FUNCTION – contd.

<i>Description</i>		<i>Revenue</i>	<i>Capital</i>	<i>Loans and Advances</i>	<i>Total</i>
		<i>(₹ in crore)</i>			
(1)		(2)	(3)	(4)	(5)
C. Economic Services					
C. 1 Agriculture and Allied Activities					
Crop Husbandry		6,478.56	273.91	...	6,752.47
Soil and Water Conservation		432.24	50.26	...	482.50
Animal Husbandry		1,197.08	127.79	...	1,324.87
Dairy Development		1,201.51	...	...	1,201.51
Fisheries		184.67	107.40	...	292.07
Forestry and Wild Life		1,465.45	606.77	...	2,072.22
Food, Storage and Warehousing		3,059.50	...	123.00	3,182.50
Agricultural Research and Education		727.52	...	...	727.52
Agricultural Financial Institutions		...	...	15.00	15.00
Co-operation		1,419.79	...	...	1,419.79
Other Rural Agricultural Programmes		48.09	...	...	48.09
TOTAL C.1		16,214.41	1,166.13	138.00	17,518.54
C. 2 Rural Development					
Special Programmes for Rural Development		491.96	...	...	491.96
Rural Employment		2,847.37	...	...	2,847.37
Land Reforms		157.99	...	...	157.99
Other Rural Development Programmes		7,736.99	263.87	...	8,000.86
TOTAL C.2		11,234.31	263.87	...	11,498.18
C. 3 Special Areas Programmes					
Hill Areas		...	...	...	...
Other Special Area Programmes		213.25	3,399.96	...	3,613.21
TOTAL C.3		213.25	3,399.96	...	3,613.21
C. 4 Irrigation and Flood Control					
Major Irrigation		390.09	...	...	390.09
Medium Irrigation		1,120.40	17,989.46	...	19,109.86
Minor Irrigation		309.55	3,047.59	...	3,357.14
Command Area Development		68.11	42.48	...	110.59
Flood Control and Drainage		2.42	141.61	...	144.03
TOTAL C.4		1,890.57	21,221.14	...	23,111.71
C. 5 Energy					
Power		14,093.43	724.00	396.92	15,214.35
New and Renewable Energy		10.00	...	...	10.00
TOTAL C.5		14,103.43	724.00	396.92	15,224.35
C. 6 Industry and Minerals					
Village and Small Industries		1,198.14	147.92	...	1,346.06
Industries ^(^)		311.21	177.00	754.05	1,242.26

(^) The amount shown under Revenue Section includes Revenue Expenditure on Consumer Industries (₹136.51 crore).

STATEMENT NO. 4 - STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

– contd.

A. EXPENDITURE BY FUNCTION – conclud.

<i>Description</i>		<i>Revenue</i>	<i>Capital</i>	<i>Loans and Advances</i>	<i>Total</i>
<i>(₹ in crore)</i>					
(1)		(2)	(3)	(4)	(5)
C. Economic Services – conclud.					
C. 6 Industry and Minerals – conclud.					
Non-Ferrous Mining and Metallurgical Industries		70.31	...	...	70.31
Capital Outlay on Telecommunication & Electronic Industries		...	299.35	...	299.35
Consumer Industries		...	7.37	111.55	118.92
Other Capital Outlays on Industries and Minerals		...	54.60	...	54.60
TOTAL C.6		1,579.66	686.24	865.60	3,131.50
C. 7 Transport					
Ports and Light Houses		43.59	20.37	...	63.96
Civil Aviation		6.37	...	...	6.37
Roads and Bridges		2,669.62	12,706.29	...	15,375.91
Road Transport		3,627.13	1,400.88	...	5,028.01
Inland Water Transport		...	...	...	...
TOTAL C.7		6,346.71	14,127.54	...	20,474.25
C. 8 Science, Technology and Environment					
Other Scientific Research		27.24	...	...	27.24
Ecology and Environment		11.26	...	...	11.26
TOTAL C.8		38.50	...	...	38.50
C. 9 General Economic Services					
Secretariat – Economic Services		382.58	...	...	382.58
Tourism		195.47	155.46	...	350.93
Census, Surveys and Statistics		62.56	...	...	62.56
Meteorology		...	...	...	...
Civil Supplies		37.11	...	...	37.11
General Financial and Trading Institutions		...	1,404.91	...	1,404.91
Other General Economic Services		4,796.37	70.59	...	4,866.96
TOTAL C.9		5,474.09	1,630.96	...	7,105.05
TOTAL C. Economic Services		57,094.93	43,219.84	1,400.52	1,01,715.29
D. Grants-in-Aid and Contributions					
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		5,661.86	...	...	5,661.86
TOTAL D. Grants-in-Aid and Contributions		5,661.86	...	...	5,661.86
E Public Debt					
Internal Debt of the State Government		...	14,430.55	...	14,430.55
Loans and Advances from the Central Government		...	1,511.94	...	1,511.94
TOTAL E. Public Debt		...	15,942.49	...	15,942.49
F Loans and Advances					
Loans to Government Servants etc.		...	...	4.07	4.07
Miscellaneous Loans		...	...	...	...
TOTAL F. Loans and Advances		...	...	4.07	4.07
H Transfer to Contingency Fund					
Appropriation to the Contingency Funds		...	...	...	...
TOTAL H. Transfer to Contingency Fund		...	...	...	...
Total Expenditure in Consolidated Fund ⁽¹⁾ (A+B+C+D+E+F+H)		2,15,583.99^(Ω)	73,290.66^(&)	3,250.38	2,92,125.03^(@)

(1) Details are given in Statements No.15, 16, 17 and 18 in Part I Volume II.

(&) Includes expenditure on Capital Outlay ₹57,348.17 crore.

(Ω) Differs from rounding-off of absolute figure by ₹0.03 crore.

(@) Differs from rounding-off of absolute figure by ₹0.02 crore.

STATEMENT NO. 4 - STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

– contd.

B. EXPENDITURE BY NATURE

Object of Expenditure	2022-23			2021-22			2020-21		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
	(₹ in crore)								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Subsidies ^(A)	22,760.66 ^(B1)	...	22,760.66	28,218.94	...	28,218.94	18,431.82	...	18,431.82
Debt Servicing ^(A1)	33,496.63	19,334.88	52,831.51	30,939.66	17,559.23	48,498.89	25,836.80	13,738.47	39,575.27
Commitment Charges	7.65	...	7.65	6.21	...	6.21	8.67	...	8.67
Pension and Other Retirement Benefits ^(A2)	24,369.39	...	24,369.39	21,099.35	...	21,099.35	19,216.38	...	19,216.38
Other Expenses ^(A)	12,083.60	2,359.69	14,443.29	13,326.63	1,672.61	14,999.24	7,877.83	1,116.71	8,994.54
Capital Expenses	2,231.77	19,589.44	21,821.21	2,840.59	17,104.47	19,945.06	814.31	16,028.95	16,843.26
Grants-In-Aid Salaries ^(A)	5,037.84	...	5,037.84	4,919.17	...	4,919.17	4,883.45	...	4,883.45
Pay-Staff ^(@)	8,051.31	...	8,051.31	8,056.86	...	8,056.86	7,731.57	...	7,731.57
Lump sum – Zilla Parishads	11,855.70	...	11,855.70	7,588.79	...	7,588.79	8,907.68	...	8,907.68
Special Component Plan ^(A)	...	...	...	...	68.28	68.28	...	71.19	71.19
Grants for creation of Capital Asset ^(A)	2,614.10	...	2,614.10	1,449.22	260.00	1,709.22	1,440.98	500.00	1,940.98
Special Development Plan ^(A)	692.45	1,741.36	2,433.81	681.07	2,397.82	3,078.89	380.33	1,856.86	2,237.19
Improvements	3.03	5,423.06	5,426.09	1.83	3,911.70	3,913.53	1.30	4,819.42	4,820.72
Maintenance Expenditure ^(A)	3,142.26	60.29	3,202.55	4,076.85	55.10	4,131.95	3,340.37	9.22	3,349.59
Major Works	2,279.25	3,279.06	5,558.31	3,127.67	2,973.83	6,101.50	1,608.85	3,063.05	4,671.90
Belagavi ^(*)	2,669.82	...	2,669.82	2,658.81	...	2,658.81	2,387.25	...	2,387.25
Pay-Officers ^(@)	3,590.55	...	3,590.55	3,538.46	...	3,538.46	3,291.79	...	3,291.79
Financial Assistance / Relief	3,766.96	195.99	3,962.95	5,819.17	100.20	5,919.37	8,328.21	5.46	8,333.67
Tribal Sub Plan	3,848.74	1,805.90	5,654.64	3,335.15	1,963.78	5,298.93	3,088.30	2,155.05	5,243.35
Grants-in-Aid – General ^(A)	3,655.69	...	3,655.69	3,185.19	...	3,185.19	3,299.23	100.00	3,399.23
Investment	...	2,361.23	2,361.23	...	2,401.24	2,401.24	20.00	2,124.00	2,144.00
Dearness Allowance ^(@)	3,632.46	...	3,632.46	2,468.07	...	2,468.07	1,454.21	...	1,454.21
Interest on Capital	0.72	...	0.72	0.70	...	0.70	...	...	...

STATEMENT NO. 4 - STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

– contd.

B. EXPENDITURE BY NATURE – contd.

<i>Object of Expenditure</i>	<i>2022-23</i>			<i>2021-22</i>			<i>2020-21</i>		
	<i>Revenue</i>	<i>Capital</i>	<i>Total</i>	<i>Revenue</i>	<i>Capital</i>	<i>Total</i>	<i>Revenue</i>	<i>Capital</i>	<i>Total</i>
	<i>(₹ in crore)</i>								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Construction	10.00	4,176.03	4,186.03	8.00	3,633.55	3,641.55	0.32	1,980.86	1,981.18
Roads	316.84	2,793.63	3,110.47	323.36	2,442.04	2,765.40	320.87	2,100.34	2,421.21
Tumakuru ^(*)	1,744.18	...	1,744.18	1,711.21	...	1,711.21	1,538.70	...	1,538.70
Other Allowance ^(@)	2,259.16	...	2,259.16	2,720.20	...	2,720.20	2,051.22	...	2,051.22
NABARD Works	405.34	1,283.88	1,689.22	210.18	1,891.91	2,102.09	9.12	1,565.05	1,574.17
Bengaluru (Urban) ^(*)	1,777.31	...	1,777.31	1,521.24	...	1,521.24	1,454.86	...	1,454.86
Kalaburagi ^(*)	1,640.58	...	1,640.58	1,585.06	...	1,585.06	1,427.12	...	1,427.12
Mysuru ^(*)	1,416.06	...	1,416.06	1,405.71	...	1,405.71	1,287.56	...	1,287.56
Vijayapura ^(*)	1,579.50	...	1,579.50	1,537.48	...	1,537.48	1,374.99	...	1,374.99
General Expenses ^(A)	1,852.22	...	1,852.22	1,237.59	...	1,237.59	1,180.93	...	1,180.93
Davanagere ^(*)	1,077.85	...	1,077.85	1,071.83	...	1,071.83	955.83	...	955.83
Hassan ^(*)	1,245.45	...	1,245.45	1,203.93	...	1,203.93	1,087.27	...	1,087.27
Uttara Kannada ^(*)	1,069.58	...	1,069.58	1,058.66	...	1,058.66	960.37	...	960.37
Ballari ^(*)	642.23	...	642.23	1,446.99	...	1,446.99	1,299.64	...	1,299.64
Chitradurga ^(*)	1,176.63	...	1,176.63	1,163.84	...	1,163.84	1,062.79	...	1,062.79
Shivamogga ^(*)	1,198.66	...	1,198.66	1,163.63	...	1,163.63	1,054.04	...	1,054.04
Consolidated Salaries ^(A)	75.35	...	75.35	1,357.01	...	1,357.01	1,292.46	...	1,292.46
Loans	...	2,221.74	2,221.74	...	3,674.57	3,674.57	...	3,723.92	3,723.92
Bidar ^(*)	1,160.61	...	1,160.61	1,158.09	...	1,158.09	1,052.79	...	1,052.79
Mandya ^(*)	1,019.07	...	1,019.07	992.77	...	992.77	906.34	...	906.34
Bagalkot ^(*)	1,247.65	...	1,247.65	1,228.83	...	1,228.83	1,101.97	...	1,101.97
Raichur ^(*)	1,148.28	...	1,148.28	1,126.78	...	1,126.78	1,018.16	...	1,018.16
Haveri ^(*)	1,062.92	...	1,062.92	1,034.83	...	1,034.83	920.39	...	920.39
Dakshina Kannada ^(*)	888.03	...	888.03	886.68	...	886.68	799.81	...	799.81
Chikkamagaluru ^(*)	852.83	...	852.83	831.04	...	831.04	751.64	...	751.64
Dharwad ^(*)	968.03	...	968.03	945.65	...	945.65	849.79	...	849.79
Kolar ^(*)	866.98	...	866.98	862.06	...	862.06	786.48	...	786.48
Chikkaballapura ^(*)	740.26	...	740.26	727.34	...	727.34	658.83	...	658.83
Grants-In-Aid for Asset Creation ^(A)	108.36	...	108.36	366.02	...	366.02	421.68	...	421.68
Renewals	...	259.95	259.95	...	78.22	78.22	...	107.96	107.96
Koppal ^(*)	903.37	...	903.37	869.95	...	869.95	789.59	...	789.59
Gadag ^(*)	721.75	...	721.75	716.11	...	716.11	644.87	...	644.87
Udupi ^(*)	567.23	...	567.23	562.88	...	562.88	508.02	...	508.02
Yadgir ^(*)	698.58	...	698.58	679.18	...	679.18	598.75	...	598.75
Ramanagara ^(*)	640.15	...	640.15	622.97	...	622.97	562.05	...	562.05
Chamarajanagar ^(*)	582.74	...	582.74	561.81	...	561.81	513.82	...	513.82

STATEMENT NO. 4 - STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

– contd.

B. EXPENDITURE BY NATURE – contd.

Object of Expenditure	2022-23			2021-22			2020-21		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
	(₹ in crore)								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Bengaluru (Rural) ^(*)	582.08	...	582.08	567.54	...	567.54	531.95	...	531.95
Subsidiary Expenses	736.49	...	736.49	321.92	...	321.92	454.32	...	454.32
Modernisation	195.10	36.16	231.26	154.59	7.97	162.56	149.44	5.28	154.72
Transport Expenses	452.21	...	452.21	442.01	...	442.01	374.61	...	374.61
Loans to PSU's and Local Bodies	...	903.80	903.80	...	829.93	829.93	...	260.42	260.42
Scholarships and Incentives	906.26	...	906.26	617.44	...	617.44	519.27	...	519.27
Kodagu ^(*)	340.64	...	340.64	337.58	...	337.58	309.53	...	309.53
Drugs and Chemicals	124.55	...	124.55	791.06	...	791.06	572.65	...	572.65
Travel Expenses	275.98	...	275.98	184.08	...	184.08	235.25	...	235.25
Building Expenses	393.06	...	393.06	344.72	...	344.72	365.36	...	365.36
Materials and Supplies	380.06	0.05	380.11	358.94	2.04	360.98	298.99	0.10	299.09
Reimbursement of Medical Expenses ^(@)	220.23	...	220.23	210.22	...	210.22	190.61	...	190.61
Inter Account Transfers	3,398.42	(-) 549.54	2,848.88	1,635.89	(-) 2,415.74	(-) 779.85	311.74	(-) 3,419.84	(-) 3,108.10
Machinery and Equipments	129.87	91.87	221.74	172.11	481.87	653.98	76.07	1,411.78	1,487.85
Diet Expenses	95.81	...	95.81	70.57	...	70.57	59.09	...	59.09
Land and Buildings	0.03	14.50	14.53	0.04	43.24	43.28	3.50	10.47	13.97
Medical Allowance ^(@)	48.44	...	48.44	48.27	...	48.27	47.82	...	47.82
Advances	...	4.07	4.07	...	4.51	4.51	...	4.80	4.80
Telephone Charges	32.66	...	32.66	27.54	...	27.54	15.72	...	15.72
Contributions	1,684.73	...	1,684.73	4,169.67	...	4,169.67	3,035.81	...	3,035.81
Interim Relief ^(@)	14.35	...	14.35	16.03	...	16.03	16.17	...	16.17
Contract/ Outsource	1,180.16	...	1,180.16	1,155.35	...	1,155.35	887.35	...	887.35
Grants-in-Aid Pensions	704.03	...	704.03	540.42	...	540.42	514.70	...	514.70
Daily Wages	143.52	...	143.52	174.31	...	174.31	192.42	...	192.42

STATEMENT NO. 4 - STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

– concld.

B. EXPENDITURE BY NATURE – concld.

Object of Expenditure	2022-23			2021-22			2020-21		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
(₹ in crore)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Acquisition of Land	...	177.00	177.00	...	...	...	...	...	...
Recoveries	...	...	...	...	...	...	0.01	...	0.01
Grants-in-Aid	595.48	...	595.48	561.79	...	561.79	440.77	...	440.77
Contract/ Outsource									
Social Security Pensions	5,672.39	...	5,672.39	4,996.85	...	4,996.85	4,729.56	...	4,729.56
Transportation Assets	...	200.39	200.39	...	18.23	18.23	...	...	...
Vijayanagara	854.81	...	854.81	...	...	...	...	...	...
Others ^(B)	12,968.24	8,776.59	21,744.83	9,291.81	5,314.76	14,606.57	8,128.80	5,751.51	13,880.31
Total	2,15,583.96	76,541.02^(#)	2,92,124.98^(**)	2,09,428.05	66,475.36	2,75,903.41	1,76,053.91	59,091.03	2,35,144.94

(A) Expenditure under Revenue Section against Object Head marked with (A) includes amount released to Urban Local Bodies under Consolidated Salaries (₹759.50 crore), Grants for Creation of Capital Assets (₹1,881.88 crore), Electricity charges to street lights (₹406.65 crore), Maintenance (₹293.07 crore), Debt Servicing (₹877.41 crore), Pension and Other Retirement Benefits (₹127.59 crore), Other Expenses (₹1,389 crore), Scheduled Caste Sub Plan (₹145.20 crore), Tribal Sub Plan (₹68.31 crore), Grants-in-Aid – General (₹242.64 crore), General Expenses (₹36.12 crore), Financial Assistance / Relief (₹1,071 crore), Grants-in-Aid – Salaries (₹12.49 crore), Grants-in-Aid – Asset Creation (₹25 crore), GIA – Contract / Outsource (₹1.68 crore) and Grant-in-Aid – Pensions (₹9.00 crore).

(A1) (i) Includes Debt Servicing under MH 2048 (₹3,000.00 crore), MH 2049 (₹28,415.38 crore), MH 2071 (₹1.70 crore), and MH 3604 (₹155.21 crore).

(ii) Includes payments of interest on off-budget borrowings under MH 2230 (₹36.40 crore), MH 2216 (₹96.21 crore), MH 2700 (₹124.31 crore), MH 2701 (₹903.71 crore) and MH 3054 (₹41.50 crore).

(A2) Includes expenditure under MH 2071 (₹24,120.67 crore), MH 2205 (₹25.81 crore), MH 2235 (₹48.89 crore) and MH 2406 (₹10.95 crore), MH 2053 (₹0.51 crore), MH 2210 (₹0.03 crore), MH 2702 (₹0.3 crore), MH 2058 (₹1.6 crore), MH 2059 (₹0.06 crore), MH 2215 (₹3.18 crore), MH 2401 (₹1.18 crore), MH 2405 (₹0.09 crore), MH 2853 (₹0.05 crore), MH 2851 (₹0.64 crore), MH 2852 (₹0.06 crore), MH 3604 (₹155.21 crore) and MH 3054 (₹0.05 crore).

(@) Components of Salaries. See Appendix I in Part II Volume II of Finance Accounts.

(*) The amounts shown against these represent the grants released to the Panchayati Raj Institutions (Zilla Panchayat, Taluk Panchayat and Gram Panchayat) in those districts. See Statement 10 in Volume I of Finance Accounts.

(#) Includes of Capital Expenditure (₹57,348.17 crore), Repayment of Public Debt (₹15,942.49 crore) Disbursement of Loans and Advances (₹3,250.38 crore).

(B) Includes expenditure under Schedule Caste Sub Plan (₹14,960.59 crore), KKRDP (₹1,150.00 crore), KKRDP – SCSP (₹600.00 crore), KKRDP – TSP (₹250.00 crore), Examination Expenses (₹11.68 crore), Minor Works (₹120.86 crore), SDP – TSP (₹16.70 crore), SDP – SCP (₹36.14 crore), Hospital Accessories (₹16.43 crore), Repairs and Carriages (₹8.42 crore), Office Expenses (₹13.18 crore), Purchase of Furniture / Fixture (₹9 crore), Deduct – Recoveries {(-) ₹786.66 crore}, Secret Service expenses (₹52.79 crore), Salary of Board / Corporation Staff (₹38.41 crore), Honorarium (₹664.99 crore), Electricity charges to street lights (₹734.42 crore), SDP – NABARD (₹46.12 crore), Refund from SNA Bank account {(-) ₹1,434.60 crore}, Transfer of Salary Share to SNA (₹883.99 crore), ULB Salaries (₹1,347.90 crore), Canals Dams and Distributaries (₹3,000 crore) and Pensionary Charges (₹0.1 crore).

(B1) Includes Grants-in-Aid – Subsidies of ₹7.00 crore.

(**) Differs from rounding-off of absolute figure by (-) ₹0.03 crore.

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STATEMENT NO.5 - STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

<i>Description</i>	<i>Expenditure during 2021-22</i>	<i>Progressive Expenditure upto 2021-22</i>	<i>Expenditure during 2022-23</i>	<i>Progressive Expenditure upto 2022-23</i>	<i>Increase (+) / Decrease (-) during the year (Per cent)</i>
	(2)	(3)	(4)	(5)	(6)
EXPENDITURE HEADS (CAPITAL ACCOUNT)					
A Capital Account of General Services					
4047 Capital Outlay on Other Fiscal Services	10.23	10.31	17.38	27.69	(+) 69.89
4055 Capital Outlay on Police	149.89	4,006.41	581.77	4,588.18	(+) 288.13
4059 Capital Outlay on Public Works	778.26	8,332.15	1,037.07	9,369.22	(+) 33.25
4070 Capital Outlay on Other Administrative Services	1.41	34.12	15.17	49.29	(+) 975.89
Total A - Capital Account of General Services	939.79	12,382.99	1,651.39	14,034.38	(+) 75.72
B Capital Account of Social Services					
(a) Capital Account of Education, Sports, Art and Culture					
4202 Capital Outlay on Education, Sports, Art and Culture	1,634.07	10,768.68	1,590.01	12,358.69	(-) 2.70
Total (a)	1,634.07	10,768.68	1,590.01	12,358.69	(-) 2.70
(b) Capital Account of Health and Family Welfare					
4210 Capital Outlay on Medical and Public Health	2,574.84	13,385.81	1,230.26	14,616.07	(-) 52.22
4211 Capital Outlay on Family Welfare	...	176.93	...	176.93	...
Total (b)	2,574.84	13,562.74	1,230.26	14,793.00	(-) 52.22
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development					
4215 Capital Outlay on Water Supply and Sanitation	1,967.79	21,986.24	911.92	22,898.16	(-) 53.66
4216 Capital Outlay on Housing	335.04	4,259.45	287.94	4,547.39	(-) 14.06
4217 Capital Outlay on Urban Development	4,541.04	19,130.13	5,818.39	24,948.52	(+) 28.13
Total (c)	6,843.87	45,375.82	7,018.25	52,394.07	(+) 2.55
(d) Capital Account of Information and Broadcasting					
4220 Capital Outlay on Information and Publicity	0.50	150.71	...	150.71	...
Total (d)	0.50	150.71	...	150.71	...

	(1)	(2)	(3)	(4)	(5)	(6)
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes						
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities		1,952.86	21,127.24	2,315.07	23,442.31	(+) 18.55
Total (e)		1,952.86	21,127.24	2,315.07	23,442.31	(+) 18.55
(g) Capital Account of Social Welfare and Nutrition						
4235 Capital Outlay on Social Security and Welfare		72.82	1,315.22	151.99	1,467.21	(+) 108.72
4236 Capital Outlay on Nutrition		...	2.23	...	2.23	...
Total (g)		72.82	1,317.45	151.99	1,469.44	(+) 108.72
(h) Capital Account of Other Social Services						
4250 Capital Outlay on Other Social Services		149.42	721.65	171.36	893.01	(+) 14.68
Total (h)		149.42	721.65	171.36	893.01	(+) 14.68
Total B - Capital Account of Social Services		13,228.38	93,024.29	12,476.94	1,05,501.23	(-) 5.68
C Capital Account of Economic Services						
(a) Capital Account of Agriculture and Allied Activities						
4401 Capital Outlay on Crop Husbandry		65.92	923.25	273.91	1,197.16	(+) 315.52
4402 Capital Outlay on Soil and Water Conservation		44.75	120.99	50.26	171.25	(+) 12.31
4403 Capital Outlay on Animal Husbandry		121.80	1,164.24	127.79	1,292.03	(+) 4.92
4404 Capital Outlay on Dairy Development		...	28.16	...	28.16	...
4405 Capital Outlay on Fisheries		82.10	826.33	107.40	933.73	(+) 30.82
4406 Capital Outlay on Forestry and Wild Life		535.17	1,291.44	606.77	1,898.21	(+) 13.38
4408 Capital Outlay on Food Storage and Warehousing		...	20.92	...	20.92	...
4415 Capital Outlay on Agricultural Research and Education		...	11.55	...	11.55	...
4416 Investments in Agricultural Financial Institutions		...	21.25	...	21.25	...
4425 Capital Outlay on Co-operation		2.12	132.61 ^(a)	...	132.61	...
Total (a)		851.86	4,542.95	1,166.13	5,706.87	(+) 36.89
(b) Capital Account of Rural Development						
4515 Capital Outlay on other Rural Development Programmes		306.13	1,822.85	263.87	2,086.72	(-) 13.80
Total (b)		306.13	1,822.85	263.87	2,086.72	(-) 13.80

STATEMENT NO.5 - STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE – contd.

Description	Expenditure during 2021-22	Progressive Expenditure upto 2021-22	Expenditure during 2022-23	Progressive Expenditure upto 2022-23	Increase (+) / Decrease (-) during the year
	(₹ in crore)				(Per cent)
(1)	(2)	(3)	(4)	(5)	(6)
EXPENDITURE HEADS (CAPITAL ACCOUNT) – conold.					
C Capital Account of Economic Services – conold.					
(c) Capital Outlay of Special Areas Programmes					
4575 Capital Outlay on Other Special Area Programmes	2,114.80	11,124.87	3,399.96	14,524.83	(+)
Total (c)	2,114.80	11,124.87	3,399.96	14,524.83	(+)
(d) Capital Account of Irrigation and Flood Control					
4700 Capital Outlay on Major Irrigation	...	8,042.72	...	8,042.72	...
4701 Capital Outlay on Medium Irrigation	16,361.95	1,23,008.20	17,989.46	1,40,997.66	(+)
4702 Capital Outlay on Minor Irrigation	2,512.53	22,141.76	3,047.59	25,189.35	(+)
4705 Capital Outlay on Command Area Development	59.03	882.65	42.48	925.13	(-)
4711 Capital Outlay on Flood Control Projects	142.09	1,102.11	141.60	1,243.72	(-)
Total (d)	19,075.60	1,55,177.44	21,221.13	1,76,398.57	(+)
(e) Capital Account of Energy					
4801 Capital Outlay on Power Projects	200.00	12,985.56	724.00	13,709.56	(+)
Total (e)	200.00	12,985.56	724.00	13,709.56	(+)
(f) Capital Account of Industry and Minerals					
4851 Capital Outlay on Village and Small Industries	80.37	1,594.95	147.92	1,742.87 (*)	(+)
4852 Capital Outlay on Iron and Steel Industries	3.83	1,732.62	177.00	1,909.62	(+)
4853 Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	...	3.20	...	3.20	...
4854 Capital Outlay on Cement and Non-metallic Mineral Industries	...	0.42	...	0.42	...
4855 Capital Outlay on Fertilizer Industries	...	0.01	...	0.01	...
4856 Capital Outlay on Petrochemical Industries	...	3.61	...	3.61	...
4858 Capital Outlay on Engineering Industries	...	63.86	...	63.86	...
4859 Capital Outlay on Telecommunication and Electronic Industries	...	20.18	299.35	319.53	...
4860 Capital Outlay on Consumer Industries	9.86	933.76	7.37	941.13 (#)	(-)
4875 Capital Outlay on Other Industries	...	35.52	...	35.52	...
4885 Other Capital Outlay on Industries and Minerals	50.00	1,510.25	54.60	1,564.85	(+)
Total (f)	144.06	5,898.38	686.24	6,584.62	(+)
					376.36

	(1)	(2)	(3)	(4)	(5)	(6)
(g) Capital Account of Transport						
5051 Capital Outlay on Ports and Light Houses		23.23	899.83	20.37	920.20	(-) 12.31
5052 Capital Outlay on Shipping		...	3.07	...	3.07	...
5053 Capital Outlay on Civil Aviation		...	12.73	...	12.73	...
5054 Capital Outlay on Roads and Bridges		9,806.83	90,151.36	12,706.29	1,02,857.65	(+) 29.57
5055 Capital Outlay on Road Transport		312.72	3,589.81	1,400.88	4,990.69	(+) 347.96
5056 Capital Outlay on Inland Water Transport		...	0.19	...	0.19	...
5075 Capital Outlay on Other Transport Services		...	120.97	...	120.97	...
Total (g)		10,142.78	94,777.96	14,127.54	1,08,905.50	(+) 39.27
(i) Capital Account of Science Technology and Environment						
5425 Capital Outlay on Other Scientific and Environmental Research		...	0.40	...	0.40	...
Total (i)		...	0.40	...	0.40	...
(j) Capital Account of General Economic Services						
5452 Capital Outlay on Tourism		123.82	2,487.48	155.46	2,642.94	(+) 25.55
5465 Investments in General Financial and Trading Institutions		469.12	3,535.76	1,404.91	4,940.67	(+) 199.48
5475 Capital Outlay on other General Economic Services		278.00	1,308.34	70.59	1,378.93	(-) 74.61
Total (j)		870.94	7,331.58	1,630.96	8,962.54	(+) 87.26
Total C – Capital Account of Economic Services		33,706.17	2,93,661.99	43,219.84	3,36,879.62	(+) 25.29
GRAND TOTAL		47,874.34	3,99,069.27	57,348.17	4,56,415.23	(+) 19.77

(#) The difference between Summary Statement No. 05 and Detailed Statement No. 16 by ₹0.02 crore due to rounding.

(*) The total differs by ₹0.01 crore due to rounding.

STATEMENT NO.5 – STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE – contd.

Explanatory Notes

A summary of the financial results of the working of the departmentally managed Government Undertakings as disclosed by the latest available proforma accounts is given below:

Sl. No.	Name of the Undertaking	Major Head under which working expenses are accounted for	Year of account	Mean Capital as at the close of the year (₹ in crore)	Total Profit (+) or loss (-) after adding back interest charged	Percentage of profit in relation to mean capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Karnataka Government Insurance Department, Bengaluru	2235 – Social Security and Welfare	There is no capital account. The excess of recoveries over expenditure is credited to Insurance Fund, which closes to balance. The balance in the Fund is shown on the Liability side of the balance sheet.			
2.	Government Saw Mills, Joida	2406 – Forestry and Wild Life	Proforma Accounts prepared to end of 1968-69 were defective. Accounts for 1969-70, 1970-71 and 1971-72 are in arrears. Undertaking closed with effect from 27 April 1971. Decisions of Government for waiving the preparation of Proforma Accounts, which are in arrears, are awaited (March/August 2023).			
3.	Dasara Exhibition Committee, Mysuru	2852 – Industries	Proforma Accounts for the years from 1981-82 to 1995-96 which are in arrears, are awaited (August/2023).			
4.	Bangalore Dairy, Bengaluru	2404 – Dairy Development	Proforma Accounts for the period from 01.04.1975 to 30.11.1975 were furnished. In the absence of certified accounts for the period upto 31.03.1975, audit could not be taken up. The undertaking was transferred to Karnataka Dairy Development Corporation, a Government Company with effect from 1 st December 1975. The assets and liabilities of this Company were transferred to Karnataka Milk Producers Co-operative Federation Limited in November 1984.			
5.	Government Milk Supply Scheme, Hubballi-Dharwar	2404 – Dairy Development	Proforma Accounts for the year 1981-82 to 1984-85 (upto 31.01.1985) which are in arrears, are awaited (August/2023).			
6.	Government Milk Supply Scheme, Mysuru	2404 – Dairy Development	Proforma Accounts prepared to end of 1968-69 were defective. Accounts from 1969-70 to 30 November 1975 are in arrears. The undertaking was transferred to Karnataka Dairy Development Corporation, a Government Company with effect from 1 st December 1975.			
7.	Government Milk Supply Scheme, Belagavi	2404 – Dairy Development	Proforma Accounts for 1975-76 and 1976-77 were defective and therefore, have not been certified. Proforma accounts for 1977-78 to 1984-85 (upto 31.01.1985) are in arrears (August 2023).			
8.	Government Milk Supply Scheme, Kalaburagi	2404 – Dairy Development	Proforma Accounts for the year 1983-84 and 1984-85 (upto 31.01.1985) are in arrears (August 2023).			
9.	Government Milk Supply Scheme, Bhadravathi	2404 – Dairy Development	Proforma Accounts for 1980-81 were found to be defective. Proforma accounts for 1983-84 and 1984-85 (upto 14.02.1985) are in arrears (August 2023).			

(1)	(2)	(3)	(4)	(5)	(6)	(7)
10.	Government Milk Supply Scheme, Mangaluru	2404 – Dairy Development	Proforma Accounts for 1983-84 and 1984-85 (upto 14.02.1985) are in arrears (August 2023).			
11.	Vaccine Institute, Belagavi	2210 – Medical and Public Health	Proforma Accounts from 1993-94 are in arrears (August 2023).			
12.	Government Milk Supply Scheme, Kudige	2404 – Dairy Development	Proforma Accounts from 1967-68 to 1972-73 have been prepared. These could not be certified as replies to audit observations are awaited from the Department. Proforma Accounts for 1973-74 and 1974-75 (upto 30.11.1975) are in arrears. The undertaking was transferred to Karnataka Dairy Development Corporation, a Government Company, with effect from 1 December 1975.			
13.	Government Silk Filature, Kollegal	2852 – Industries	2015-16	1.69	(-) 1.35	
14.	Government Silk Filature, Chamarajanagar	2852 – Industries	2015-16	1.68	(-) 1.01	
15.	Government Silk Filature, Santhamarahally	2852 – Industries	2016-17	1.24	(-) 1.39	
16.	Government Silk Filature, Mambally	2852 – Industries	2015-16	2.38	(-) 1.47	
17.	Government Silk Twisting and Weaving Factory, Mudigundam	2852 – Industries	2015-16	1.81	(-) 0.66	
18.	Government Central Workshop, Madikeri	2852 – Industries	2008-09	0.07	(-) 0.14	
			Workshop was closed vide G.O. No. CI 02 IPD 2007 Bengaluru dated 28.09.2011. Proforma Accounts up to the date of closure is in arrears (July 2022).			
19.	Chamrajendra Technical Institute, Mysuru	2852 – Industries	Proforma Accounts from 1985-86 are in arrears (August 2023).			
20.	Government Silk Filature, Tolahunase	2852 – Industries	Proforma Accounts are in arrears (August 2023).			

STATEMENT NO.5 - STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE – conclud.

Explanatory Notes

1. During the year 2022-23 the net investment made by Government in the form of equity is ₹2,142.34 crore, the break-up is: under Statutory Corporations (₹1,125.98 crore), Government Companies (₹1,017.33 crore), Joint Stock Companies and Disinvestment in Co-operative Institutions is ₹0.97crore.
2. The progressive Balance of Investment reduced by ₹0.97 crore due to retirement of Government investments in share capital under various Co-operative Institutions. [Refer Foot Note under ‘Co-operative Societies and Banks’ of Detailed Statement No.19 (Page No.321).]
3. The total investment of Government in the share capital of different concerns at the end of 2021-22 and 2022-23 was ₹70,657.43 crore and ₹72,799.77 crore respectively. The dividend / interest received on Government Investments was ₹425.23 crore (0.58 *per cent*) in 2022-23 and ₹349.77 crore (0.50 *per cent*) in 2021-22. Further details are given in Statement No.8.
4. The progressive capital expenditure up to 2021-22 under 4425 – Capital Outlay on Co-operation had been decreased by ₹2.21 crore (proforma correction) due to refund of Retirement of Capital / Disinvestments of Co-operative Societies / Banks under the Major Head 4000 – Miscellaneous Capital receipts 2022-23. (Please refer Statement No.16)

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STATEMENT NO. 6 - STATEMENT OF BORROWINGS AND OTHER LIABILITIES
(i) Statement of Public Debt and Other Liabilities⁽¹⁾

Nature of Borrowings	Balance as on 1 April 2022	Receipts during the year	Repayments during the year	Balance as on 31 March 2023	Net Increase (+)/ Decrease (-)	As a per cent of total liabilities	
	(1)	(2)	(3)	(4)	(5)		(6)	(7)
(₹ in crore)							
A. Public Debt							
6003 Internal Debt of the Government of Karnataka							
Market Loans	3,11,289.84	36,000.00	10,000.00	3,37,289.84	(+)	26,000.00	62.92
Ways and Means Advances from Reserve Bank of India	...	1,797.84	1,797.84	...	...	...	...
Special Securities issued to National Small Savings Fund of the Central Government	12,104.84	...	1,627.92	10,476.92 ^(#)	(-)	1,627.92	1.95
Loans from Financial Institutions	5,647.10	1,484.79	1,004.79	6,127.10	(+)	480.00	1.14
Loans from other Institutions	0.03	...	...	0.03	...	...	...
Total 6003	3,29,041.81	39,282.63	14,430.55	3,53,893.89	(+)	24,852.08	66.01
6004 Loans and Advances from the Central Government							
Non-Plan Loans	25.34	...	4.91	20.43	(-)	4.91	...
Loans for State/Union Territory Plan Schemes	7,013.92	...	1,506.95	5,506.97	(-)	1,506.95	1.03
Loans for Central Plan Schemes	7.89	...	...	7.89	...	...	...
Loans for Centrally Sponsored Plan Schemes	(-) 18.25	...	...	(-) 18.25 ^(a)	...	...	...
Loans for Centrally Sponsored Schemes	0.03	...	...	0.03	...	...	...
Pre-1984-85 Loans	0.07	...	...	0.07	...	...	...
Other Loans for States	38,356.00	5,266.10	0.08	43,622.02 ^(#)	(+)	5,266.02	8.14
Total 6004	45,385.00	5,266.10	1,511.94	49,139.16	(+)	3,754.16	9.17
Total A. Public Debt (6003 and 6004)	3,74,426.81	44,548.73	15,942.49	4,03,033.05 ^(#)	(+)	28,606.24	75.18
B. Other Liabilities							
Small Savings and Other Liabilities							
Small Savings, Provident Fund etc.	42,332.88	9,192.22	5,788.92	45,736.18	(+)	3,403.30	8.53
Reserve Funds bearing Interest	1,128.71	1,867.24	2,007.76	988.19	(-)	140.52	0.18
Reserve Funds not bearing Interest	22,002.72	8,201.94	3,779.56	26,425.10	(+)	4,422.38	4.93
Deposits bearing Interest	499.82	3,291.19	3,240.38	550.63	(+)	50.81	0.10
Deposits not bearing Interest	33,182.49	98,359.02	72,217.79	59,323.72	(+)	26,141.23	11.07
Total B. Other Liabilities	99,146.62	1,20,911.61	87,034.41	1,33,023.82	(+)	33,877.20	24.82
Total Public Debt and Other Liabilities	4,73,573.43	1,65,460.34	1,02,976.90	5,36,056.87 ^(#)	(+)	62,483.44	100.00

(1) Detailed Account given in Statement No.17 and Statement No.21. Figures of 'Borrowings and Other Liabilities' excluding balance of Off-budget borrowings (₹17,305.63 crore) reported by the Government. Entry-wise details of Off-Budget Borrowings furnished in Annexure D to Statement No.17.

(a) Minus balance under these heads is due to repayment of Principal and payment of Interest for 2010-11 and 2011-12 against the balance of Loans as on 31.03.2010, which was later written-off during 2011-12 in terms of recommendations of 13th Finance Commission. Excess repayment is under reconciliation with the Union Government, for suitable adjustment.

(#) The difference between Summary Statement No.6 and Detailed Statement No.17 by (-) ₹0.01 crore is due to rounding.

STATEMENT NO. 6 - STATEMENT OF BORROWINGS AND OTHER LIABILITIES – contd. Explanatory Notes

The ‘Karnataka Fiscal Responsibility Act, 2002’ (KFRA) (which came into being from 1 April, 2003) the Government had committed to reduce the fiscal deficit to not more than 3 *per cent* of the estimated Gross State Domestic Product (GSDP) within a period of four financial years commencing from 1 April, 2002.

Further, the Government of Karnataka has enacted the Karnataka Fiscal Responsibility (Amendment) Act 2022, Gazette Notification (31 March 2022) which stipulated that the fiscal deficit during the year 2022-23 shall not exceed 3.5 *per cent* of the estimated GSDP and the “Total Liabilities” exceed 25 *per cent* of the GSDP.

The Government has furnished the balance of off-budget borrowings as on 31 March 2023. During 2022-23, the Fiscal Deficit (₹46,622.26 crore) works out to 2.14 *per cent* of GSDP. The GSDP is adopted as ₹21,81,217.00 crore for the financial year 2022-23.

The indebtedness of the Government increased by ₹79,789.06 crore during the year, which is inclusive of off budget borrowings of ₹17,305.63 crore. The ratio of the outstanding Public Debt and Other Liabilities including the balance of off-budget borrowings (₹5,53,362.49 crore) works out to 25.37 *per cent* of GSDP to the end of the year 2022-23.

(i) Statement of Public Debt and Other Liabilities – Explanatory Notes

(1) Market Loans: These were long-term loans raised in the open market to finance development schemes etc. In recent years, the borrowing profile of the State has shown an increasing trend towards more reliance on Open Market Borrowings. The outstanding Market Borrowings at the end of the year works out to 62.92 *per cent* of the Gross Public Debt and Other Liabilities. During the year, the Government has raised Market Loans amounting to ₹36,000.00 crore. Details of loans raised by Government and outstanding as on 31 March 2023 is given in the Annexure to Statement No.17.

STATEMENT NO. 6 - STATEMENT OF BORROWINGS AND OTHER LIABILITIES – contd.

Explanatory Notes – contd.

(2) Consolidated Sinking Fund (CSF): The Reserve Bank of India maintains a consolidated sinking fund, on behalf of the Government of Karnataka, to provide a cushion for amortisation of market borrowing / liabilities. During 2012-13, the Government of Karnataka set up a consolidated sinking fund in the Public Account through an executive order and contributed a sum of ₹1,000.00 crore to the CSF managed by the Reserve Bank of India. There has been no contribution during the years 2013-14, 2014-15 and during the year 2015-16, the contribution to the CSF was ₹1,069.99 crore. During the years 2016-17 and 2017-18, there has been no contribution to CSF. During the year 2018-19, the contribution to CSF was ₹700.00 crore and during 2019-20 the contribution to CSF was ₹350.00 crore. During the year 2020-21, the contribution to CSF is ₹1,700.00 crore and for the year 2021-22, the contribution to CSF was ₹3,780.00 crore. For the year 2022-23, the contribution to CSF is ₹3,000.00 crore and the details of the balance in the Fund invested for the year 2022-23 as furnished by the Reserve Bank of India is ₹14,216.58 crore which is given in Annexure to Statement No.22.

(3) Ways and Means Advances from the Reserve Bank of India: These are borrowings of a purely temporary nature. These advances are obtained to make good the deficiency in the minimum cash balance with the Reserve Bank of India. If even after the maximum advance is given, the balance is below the minimum, the deficit is left uncovered. Overdrafts are given by the Bank if the State has minus balance after availing of the maximum advance. During the year 2022-23, an amount of ₹1,797.84 crore has been availed as Ways and Means Advances and the same has been repaid.

(4) Loans from National Small Savings Fund: A separate fund viz., 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of Loans out of Small Savings collections.

The XIV Finance Commission has recommended that Government of Karnataka be excluded from the operations of the NSSF with effect from 01.04.2015. Based on this recommendation, the Union Cabinet on 18.01.2017 approved the exclusion of all States and Union Territories (except Arunachal Pradesh, Delhi, Kerala and Madhya Pradesh) from investment of National Small Savings Fund collections in their securities w.e.f. 01.04.2016 and that the investments of the State will be limited solely to discharge the debt obligations already incurred by them until that date. Accordingly, the Government of Karnataka has not received any loans under NSSF from Government of India in the Financial Year 2022-23.

At the beginning of the year 2022-23, the outstanding loans amounted to ₹12,104.84 crore. During the year, ₹1,627.92 crore was repaid, leaving a balance of ₹10,476.92 crore at the close of the year.

(5) Loans from Financial Institutions and Other Institutions: At the beginning of the year 2022-23, an amount of ₹5,647.10 crore was outstanding as loans, obtained from Life Insurance Corporation of India, General Insurance Corporation of India, National Bank for Agricultural and Rural Development, Canara Bank and Other Autonomous Bodies. ₹1,484.79 crore was obtained by Government as fresh loans from these Institutions. After making repayment of ₹1,004.80 crore, ₹6,127.09 crore remained outstanding at the close of the year.

(6) Loans and Advances from the Government of India: During the year, the loans obtained from the Government of India during 2022-23, amounted to ₹5,266.10 crore which represents back-to-back external loans (details are given in Annexure to Statement No.17). The repayments made during the year is ₹1,511.94 crore.

(7) Other Obligations: In addition to the above, the balances at the credit of earmarked and other Funds and certain deposits to the extent to which they have not been invested but are merged with the general cash balance of Government also constitute the liability of Government. Such liability at the end of March 2023 is ₹87,287.64 crore.

STATEMENT NO. 6 - STATEMENT OF BORROWINGS AND OTHER LIABILITIES – contd.

Explanatory Notes – contd.

(ii) Service of Debt

Interest on Debt and Other Obligations: The outstanding gross debt and other obligation and the total net amount of interest charges met from revenue during 2021-22 and 2022-23 are given in the table below:

Particulars	2022-23	2021-22	Net increase (+) / Decrease (-) during the year	
	(₹ in crore)			
(1)	(2)	(3)	(4)	
Gross debt and other obligations outstanding at the end of the year ^(S)	5,36,056.87	4,73,573.45	(+)	62,483.42
(a) Public Debt and Small Savings, Provident Funds etc.	4,48,769.23	4,16,759.71	(+)	32,009.52
(b) Other obligations	87,287.64	56,813.74	(+)	30,473.90
(i) Interest paid by Government				
(a) On Public Debt (including expenditure on Management), Small Savings, Provident Funds etc., and Miscellaneous debts.	28,388.33	24,939.50	(+)	3,448.83
(b) Off Budget Borrowings	1,216.04	1,292.26	(-)	76.22
(c) Other obligations	38.83	44.10	(-)	5.27
Total (i)	29,643.20	26,275.86	(+)	3,367.34
(ii) Deduct –				
(a) Interest received on loans and advances given by Government	135.23 ^(S)	209.92	(-)	74.69
(b) Interest charged to major heads (outside the Revenue Account)	...	...
(c) Interest realised on investment of cash balance	1,139.09	899.44	(+)	239.65
Net interest charges (i) – (ii)	28,368.88	25,166.50	(+)	3,202.38
Percentage of gross interest [item (i)] to total Revenue Receipts	12.94	13.42	(-)	0.48
Percentage of net interest [item (iii)] to total Revenue Receipts	12.38	12.86	(-)	0.48

(S) Excludes 0049-04-800-5-06 (₹38.80 crore) and 0049-04-800-5-08 (₹34.63 crore).

STATEMENT NO. 6 - STATEMENT OF BORROWINGS AND OTHER LIABILITIES – conclud.

Explanatory Notes – conclud.

(ii) Service of Debt

In addition, there were certain other receipts and adjustments such as interest received from Commercial Department etc, totaling to ₹0.72 crore and Deduct Refunds amounting to (-) ₹0.03 crore. If these are also deducted net burden of interest on the revenue was ₹28,368.13 crore working out to 12.38 *per cent* of the total Revenue Receipts (₹2,29,079.75 crore). During the year, Government also received ₹428.51 crore as dividend on investment in various Commercial and Other Undertakings etc.

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**STATEMENT NO. 7 - STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT<sup>(1)</sup>**  
**Section: 1      Summary of Loans and Advances – Loanee Group Wise**

| Loanee Groups              | (1)                                                      | (2)          | (3)      | (4)                   | (5) | (6)          | Net Increase (+)/<br>decrease (-)<br>during the year |                                  | Interest<br>Payment in<br>arrears |
|----------------------------|----------------------------------------------------------|--------------|----------|-----------------------|-----|--------------|------------------------------------------------------|----------------------------------|-----------------------------------|
|                            |                                                          |              |          |                       |     |              | Balance on<br>1 April 2022                           | Disbursements<br>during the year |                                   |
|                            |                                                          |              |          |                       |     |              | Balance on<br>31 March 2023<br>(2+3)-(4+5)           | (3-4)                            |                                   |
| (₹ in crore)               |                                                          |              |          |                       |     |              |                                                      |                                  |                                   |
| I                          | SOCIAL SERVICES                                          |              |          |                       |     |              |                                                      |                                  |                                   |
| 1                          | Universities/Academic Institutions                       | 2.43         | ...      | ...                   | ... | 2.43         | ...                                                  | ...                              | ...                               |
| 2                          | Municipalities/Municipal Councils/Municipal Corporations | 8,233.42     | 733.22   | ...                   | ... | 8,966.64     | (+)                                                  | 733.22                           | ...                               |
| 3                          | Urban Development Authorities                            | 4,220.35     | ...      | ...                   | ... | 4,220.35     | ...                                                  | ...                              | ...                               |
| 4                          | Housing Boards                                           | 1,173.18     | 100.00   | ...                   | ... | 1,273.18     | (+)                                                  | 100.00                           | ...                               |
| 5                          | Statutory Corporations                                   | 7,025.68     | 1,009.57 | ...                   | ... | 8,035.25     | (+)                                                  | 1,009.57                         | ...                               |
| 6                          | Government Companies                                     | 585.99       | ...      | ...                   | ... | 585.99       | ...                                                  | ...                              | ...                               |
| 7                          | Co-operative Societies/Co-operative Corporations/Banks   | 0.70         | ...      | ...                   | ... | 0.70         | ...                                                  | ...                              | ...                               |
| 8                          | Others                                                   | (-) 1,242.63 | 3.00     | 120.17                | ... | (-) 1,359.80 | (-)                                                  | 117.17                           | ...                               |
| Total - Social Services    |                                                          | 19,999.12    | 1,845.79 | 120.17                | ... | 21,724.74    | (+)                                                  | 1,725.62                         | ...                               |
| II                         | ECONOMIC SERVICES                                        |              |          |                       |     |              |                                                      |                                  |                                   |
| 1                          | Panchayat Raj Institutions                               | 2.72         | ...      | ...                   | ... | 2.72         | ...                                                  | ...                              | ...                               |
| 2                          | Statutory Corporations                                   | 3,892.93     | 396.92   | 4.19                  | ... | 4,285.66     | (+)                                                  | 392.73                           | ...                               |
| 3                          | Government Companies                                     | 3,097.45     | 217.29   | 16.38                 | ... | 3,298.36     | (+)                                                  | 200.91                           | ...                               |
| 4                          | Co-operative Societies/Co-operative Corporations/Banks   | 4,428.64     | 34.08    | 34.60                 | ... | 4,428.12     | (-)                                                  | 0.52                             | ...                               |
| 5                          | Others                                                   | 3,998.23     | 752.23   | 298.23                | ... | 4,452.23     | (+)                                                  | 454.00                           | ...                               |
| Total- Economic Services   |                                                          | 15,419.97    | 1,400.52 | 353.40 <sup>(a)</sup> | ... | 16,467.09    | (+)                                                  | 1,047.12                         | ...                               |
| III                        | Loans to Government Servants etc.                        | (-) 8.24     | 4.07     | 4.72                  | ... | (-) 8.89     | (-)                                                  | 0.65                             | ...                               |
| IV                         | Miscellaneous Loans                                      | (-) 81.56    | ...      | ...                   | ... | (-) 81.56    | ...                                                  | ...                              | ...                               |
| Total - Loans and Advances |                                                          | 35,329.29    | 3,250.38 | 478.29                | ... | 38,101.38    | (+)                                                  | 2,772.09                         | ...                               |

(@) The difference between the figures of Section 1 and Section 2 of the Statement is due to rounding off.

**STATEMENT NO. 7 - STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT<sup>(1)</sup>**  
**Section: 2 Summary of Loans and Advances – Sector Wise**

| Sector                                                                                   | Balance on<br>1 April 2022 | Disbursements<br>during the year | Repayments<br>during the<br>year | Write- off of<br>irrecoverable<br>Loans and<br>advances | Balance on<br>31 March 2023<br>(2+3)-(4+5) | Net Increase (+) /<br>decrease (-)<br>during the year<br>(3-4) |          | Interest<br>Payment in<br>arrears |
|------------------------------------------------------------------------------------------|----------------------------|----------------------------------|----------------------------------|---------------------------------------------------------|--------------------------------------------|----------------------------------------------------------------|----------|-----------------------------------|
|                                                                                          | (2)                        | (3)                              | (4)                              | (5)                                                     | (6)                                        | (7)                                                            | (8)      |                                   |
| (₹ in crore)                                                                             |                            |                                  |                                  |                                                         |                                            |                                                                |          |                                   |
| B Loans for Social Services                                                              |                            |                                  |                                  |                                                         |                                            |                                                                |          |                                   |
| (a) Education, Sports, Art and Culture                                                   | 2.43                       | ...                              | ...                              | ...                                                     | 2.43                                       | ...                                                            | ...      | ...                               |
| (b) Health and Family Welfare                                                            | 16.12                      | ...                              | ...                              | ...                                                     | 16.12                                      | ...                                                            | ...      | ...                               |
| (c) Water Supply, Sanitation, Housing and Urban Development                              | 19,899.45                  | 1,842.79                         | 100.00                           | ...                                                     | 21,642.24                                  | (+)                                                            | 1,742.79 | ...                               |
| (d) Information and Broadcasting                                                         | 0.47                       | ...                              | ...                              | ...                                                     | 0.47                                       | ...                                                            | ...      | ...                               |
| (e) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities | 15.08                      | ...                              | ...                              | ...                                                     | 15.08                                      | ...                                                            | ...      | ...                               |
| (g) Social Welfare and Nutrition                                                         | 65.11                      | 3.00                             | 20.17                            | ...                                                     | 47.94                                      | (-)                                                            | 17.17    | ...                               |
| (h) Other Social Services                                                                | 0.46                       | ...                              | ...                              | ...                                                     | 0.46                                       | ...                                                            | ...      | ...                               |
| Total B. Loans for Social Services                                                       |                            |                                  |                                  | ...                                                     | 21,724.74                                  | (+)                                                            | 1,725.62 | ...                               |
| C Loans for Economic Services                                                            |                            |                                  |                                  |                                                         |                                            |                                                                |          |                                   |
| (a) Loans for Agriculture and Allied Activities                                          | 4,060.24                   | 138.00                           | 35.50                            | ...                                                     | 4,162.74                                   | (+)                                                            | 102.50   | ...                               |
| (b) Loans for Rural Development                                                          | 6.71                       | ...                              | ...                              | ...                                                     | 6.71                                       | ...                                                            | ...      | ...                               |
| (c) Loans for Special Areas Programmes                                                   | 0.13                       | ...                              | ...                              | ...                                                     | 0.13                                       | ...                                                            | ...      | ...                               |
| (d) Loans for Irrigation and Flood Control                                               | 9.56                       | ...                              | ...                              | ...                                                     | 9.56                                       | ...                                                            | ...      | ...                               |
| (e) Loans for Energy                                                                     | 5,185.88                   | 396.92                           | 277.72                           | ...                                                     | 5,305.08                                   | (+)                                                            | 119.20   | ...                               |
| (f) Loans for Industry and Minerals                                                      | 6,089.91                   | 865.60                           | 40.19                            | ...                                                     | 6,915.32                                   | (+)                                                            | 825.41   | ...                               |
| (g) Loans for Transport                                                                  | 3.76                       | ...                              | ...                              | ...                                                     | 3.76                                       | ...                                                            | ...      | ...                               |
| (j) General Economic Services                                                            | 63.78                      | ...                              | ...                              | ...                                                     | 63.78                                      | ...                                                            | ...      | ...                               |
| Total C. Loans for Economic Services                                                     |                            |                                  |                                  | ...                                                     | 16,467.08                                  | (+)                                                            | 1,047.11 | ...                               |
| III. Loans to Government Servants etc.                                                   |                            |                                  |                                  | ...                                                     | (-) 8.89                                   | (-)                                                            | 0.65     | ...                               |
| IV. Miscellaneous Loans                                                                  |                            |                                  |                                  | ...                                                     | (-) 81.56                                  | ...                                                            | ...      | ...                               |
| Total F. Loans and Advances                                                              |                            |                                  |                                  | ...                                                     | 38,101.37 <sup>(8)</sup>                   | (+)                                                            | 2,772.08 | ...                               |

(&) The difference between the figures of Statement 7 and 18 is due to rounding off.

(@) The difference between the figures of Section 1 and Section 2 of the Statement is due to rounding off.

**STATEMENT NO. 7 – STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT**  
**Section: 3 – Summary of repayments in arrears from Loanee Entities**

| Loanee-Entity                                                                   | Amount of Arrears as on 31 March 2023 |                         |                             | Earliest period to which arrears relate | Total Loan outstanding against the entity on 31 March 2023 |
|---------------------------------------------------------------------------------|---------------------------------------|-------------------------|-----------------------------|-----------------------------------------|------------------------------------------------------------|
|                                                                                 | Principal <sup>(*)</sup>              | Interest <sup>(*)</sup> | Total                       |                                         |                                                            |
|                                                                                 | (₹ in crore)                          |                         |                             |                                         |                                                            |
| (1)                                                                             | (2)                                   | (3)                     | (4)                         | (5)                                     | (6)                                                        |
| Detailed accounts maintained by Accountant General                              |                                       |                         |                             |                                         |                                                            |
| 6215 Loans to Karnataka Urban Water Supply and Drainage Board                   | 1,576.07                              | 843.32                  | 2,419.39 <sup>(&amp;)</sup> | 1986                                    | 1,576.07                                                   |
| 6215 Loans to Bangalore Water Supply and Sewerage Board                         | 7,085.10                              | 5,059.10                | 12,144.20                   | 1977                                    | 8,094.67                                                   |
| 6216 Loans to Karnataka Housing Board                                           | 26.17                                 | 103.16                  | 129.33                      | 1990                                    | 26.17                                                      |
| 6217 Loans to Bangalore Development Authority (for repayment of loans to HUDCO) | 225.32                                | 62.06                   | 287.38                      | 1987                                    | 225.32                                                     |
| 6220 Loans to Karnataka Film Industries Corporation Limited                     | 0.42                                  | 1.97                    | 2.39 <sup>(&amp;)</sup>     | 1987                                    | 0.42                                                       |
| 6401 Loans to Karnataka State Seeds Corporation Limited                         | 1.44                                  | 7.29                    | 8.73 <sup>(&amp;)</sup>     | 1977                                    | 1.44                                                       |
| 6401 Loans to Karnataka State Oil Seeds Growers Federation                      | 2.88                                  | 7.90                    | 10.78 <sup>(&amp;)</sup>    | 1992                                    | 2.88                                                       |
| 6401 Loans to Karnataka Agro Proteins Limited                                   | 0.70                                  | 4.03                    | 4.73 <sup>(&amp;)</sup>     | 1982                                    | 0.70                                                       |
| 6851 Loans to Karnataka Leather Industries Development Corporation Limited      | 1.26                                  | 4.88                    | 6.14 <sup>(&amp;)</sup>     | 2007                                    | 1.26                                                       |
| 6852 Loans to Danddeli Ferro Private Limited                                    | 0.99                                  | 1.60                    | 2.59 <sup>(&amp;)</sup>     | 1991                                    | 0.99                                                       |
| 6853 Loans to Hutti Gold Mines <sup>(@)</sup>                                   | 3.02                                  | 2.21                    | 5.23                        | 1985                                    | 3.02                                                       |
| 6858 Loans to New Government Electric Factory <sup>(#)</sup>                    | 214.79                                | 247.43                  | 462.22 <sup>(&amp;)</sup>   | 1992                                    | 214.79                                                     |
| 6858 Loans to Karnataka Implements and Machinery Company                        | 2.16                                  | 5.85                    | 8.01 <sup>(&amp;)</sup>     | 1984                                    | 2.16                                                       |
| 6858 Loans to Electro Mobile India Limited                                      | 0.61                                  | 3.02                    | 3.63                        | 1981                                    | 0.61                                                       |
| 6858 Loans to Chamundi Machine Tools Limited <sup>(#)</sup>                     | 2.22                                  | 0.69                    | 2.91                        | 1991                                    | 2.22                                                       |
| 6859 Loans to Karnataka Telecommunication Limited <sup>(#)</sup>                | 3.01                                  | 7.38                    | 10.39                       | 1996                                    | 3.01                                                       |
| 6860 Loans to Mysore Sugar Company                                              | 205.42                                | 76.68                   | 282.10                      | 1993                                    | 205.42                                                     |
| 6860 Loans to Karnataka Soaps and Detergents Limited                            | 0.81                                  | 16.45                   | 17.26 <sup>(&amp;)</sup>    | 1983                                    | 0.81                                                       |
| 6860 Loans to Mysore Tobacco Company Limited                                    | 13.54                                 | 14.62                   | 28.16                       | 1984                                    | 13.54                                                      |
| 6885 Loans to Karnataka State Financial Corporation                             | 13.08                                 | 2.61                    | 15.69 <sup>(&amp;)</sup>    | 1985                                    | 13.08                                                      |
| 7452 Loans to Karnataka State Tourism Development Corporation                   | 1.20                                  | 4.04                    | 5.24                        | 1981                                    | 1.20                                                       |

(&) The difference between the figures of Statement 7 and 18 is due to rounding off.

(^ ) Interest is calculated for the balance loan amount plus accumulated interest for previous years.

(\*) The figures have been revised for setting right the Principal loan amount and are subject to further reconciliation with the entities concerned.

# STATEMENT NO. 7 – STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

## Section: 3 – Summary of repayments in arrears from Loanee Entities

| Detailed Accounts maintained by the State Government <sup>(s)</sup> |                                                                             |        |       |        |        |
|---------------------------------------------------------------------|-----------------------------------------------------------------------------|--------|-------|--------|--------|
| (1)                                                                 | (2)                                                                         | (3)    | (4)   | (5)    | (6)    |
| 6216                                                                | Loans to Rajiv Gandhi Housing Corporation Ltd.                              | 100.00 | ...   | 100.00 | 100.00 |
| 6405                                                                | Loans to Karnataka State Co-operative Fisheries Federation Ltd., Mysore     | 0.08   | 0.29  | 0.37   | 0.33   |
| 6406                                                                | Loans to Karnataka State Forest Industries Corporation Ltd.                 | 0.23   | 0.32  | 0.55   | 0.55   |
| 6801                                                                | Loans to Bangalore Electricity Supply Company Ltd.                          | 155.11 | ...   | 155.11 | 155.11 |
| 6801                                                                | Loans to Hubli Electricity Supply Company Ltd.                              | 759.58 | 1.38  | 760.96 | 790.96 |
| 6851                                                                | Loans to Karnataka State Khadi and Village Industries Board                 | 0.15   | ...   | 0.15   | 0.15   |
| 6851                                                                | Loans to Dr.Babu Jagjeevan Ram Leather Industries Development Corporation L | 9.77   | 1.45  | 11.22  | 11.22  |
| 6852                                                                | Loans to M/s Klene Paks Ltd.                                                | 0.40   | ...   | 0.40   | 0.40   |
| 6852                                                                | Loans to M/s Nahars Engineering India Private Ltd.                          | 64.51  | ...   | 64.51  | 64.51  |
| 6852                                                                | Loans to M/s Ultra Tech Cement Ltd.                                         | 84.86  | ...   | 84.86  | 84.86  |
| 6852                                                                | Loans to M/s Shri Keshav Cements and Infra Ltd.                             | 13.53  | ...   | 13.53  | 13.53  |
| 6852                                                                | Loans to M/s Mangalore Refinery and Petrochemicals Ltd.                     | 109.18 | ...   | 109.18 | 109.18 |
| 6852                                                                | Loans to M/s Toyota Industries Engine India Private Ltd.                    | 428.95 | ...   | 428.95 | 428.95 |
| 6852                                                                | Loans to M/s Khayati Steel Industries Private Ltd.                          | 11.97  | ...   | 11.97  | 11.97  |
| 6860                                                                | Loans to Mysore Sales International Ltd.                                    | ...    | 0.54  | 0.54   | 0.54   |
| 6860                                                                | Loans to Vijayanagar Sugar Private Ltd.                                     | 9.57   | ...   | 9.57   | 9.57   |
| 6860                                                                | Loans to Shree Someshwara Sakkare Karkhane Ltd.                             | 10.55  | 17.65 | 28.20  | 28.20  |
| 6860                                                                | Loans to Krishna Sahakari Sakkare Karkhane Ltd.                             | 20.76  | ...   | 20.76  | 20.76  |
| 6860                                                                | Loans to Sahakari Sakkare Karkhane Ltd., Aland                              | 15.31  | 23.28 | 38.59  | 38.59  |
| 6860                                                                | Loans to Vanivilasa Co-Operative Sugar Factory Ltd.                         | 28.68  | ...   | 28.68  | 28.68  |
| 6860                                                                | Loans to Bannari Amman Sugars Ltd.                                          | 1.71   | ...   | 1.71   | 1.71   |
| 6860                                                                | Loans to Mahatma Gandhi Sahakara Sakkare Karkhane Ltd.                      | 29.24  | ...   | 29.24  | 29.24  |

The list is not exhaustive and depicts as received by the Departments.

(<sup>(^)</sup>) Interest calculation has been revised in accordance with Government of Karnataka order No. FD/01/BLA 2002, Bangalore dated: 10.07.2003.

(<sup>(@)</sup>) The Karnataka Copper Consortium Limited and Chitradurga Copper Company Limited were merged with Hutti Gold Mines Co. Ltd., with effect from 12.07.1984. The Loan shown against this Company is under reconciliation.

(<sup>(#)</sup>) These Companies have applied for Liquidation and the matter is sub-judice in the High Court – (<sup>(1)</sup>): CA No.838/09, (<sup>(2)</sup>): CA No.944/09 and (<sup>(3)</sup>): CA No.919/09

(<sup>(\$)</sup>) The details of repayment in arrears outstanding as on 31 March 2023 is as furnished by the entities and is under reconciliation.

**Note:** The figures in the Column (1) indicate the code of the Major Head under which the transactions of the Loanee Entity is accounted.

### Cases of Loans having been sanctioned as ‘Loan in Perpetuity’

Following are the cases of Loan having been sanctioned as ‘Loan in Perpetuity’<sup>(\*\*)</sup>:

| Sl. No. | Loanee Entity | Year of Sanction | Sanction Order Number | Amount<br>(₹ in crore ) | Rate of Interest |
|---------|---------------|------------------|-----------------------|-------------------------|------------------|
| (1)     | (2)           | (3)              | (4)                   | (5)                     | (6)              |

(\*\*) Information is awaited from Government (July 2023).

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STATEMENT NO. 8 - STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative Summary of Government Investment in the Share Capital of different concerns for 2021-22 and 2022-23

<i>Name of the concern</i>	2022-23			2021-22		
	<i>Number of concerns</i>	<i>Investment at the end of the year</i>	<i>Dividend/ interest received during the year</i>	<i>Number of concerns</i>	<i>Investment at the end of the year</i>	<i>Dividend/ interest received during the year</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. Statutory Corporations	9	4,196.53 ⁽⁶⁾		9	3,070.55	...
2. Regional Rural Banks	6	21.15		6	21.15	...
3. Government Companies						
a. Working	76	62,009.63 ⁽⁷⁾	421.32	75	60,992.30	Dividend: 346.93
b. Non-working	16	67.63	...	16	67.63	...
Total: Government Companies (a+b)	92	62,077.26	421.32	91	61,059.93	Dividend: 346.93
4. Joint Stock Companies	44	6,070.66	2.40	44	6,070.66	Dividend: 2.06
5. Co-operative Institutions and Local Bodies	...	434.17 ⁽⁸⁾	1.51	...	435.14 ⁽⁸⁾	Dividend: 0.79
Total	151	72,799.77	425.23	150	70,657.43	Dividend: 349.77

1. The expenditure towards equity booked under the various Capital Outlay heads are object head '211' below the minor head '190' & '107' (in respect of Co-operative Institutions) have been reckoned as investments.
2. Number of Government Companies (working) increased to 76 due to incorporation of new entity "Karnataka Thanda Development Corporation" incorporated on 31.08.2007 as per G.O No. SWD/35 SDC 07 dated 31.08.2007.
3. During the year 2022-23, the net investment of the Government in the form of Equity is ₹2,142.34 crore. The breakup is: Statutory Corporations (₹1,125.98 crore) Government Companies (₹1,017.33 crore) and Disinvestment in co-operative Institutions is ₹0.97 crore.
4. The progressive balance of Investments reduced by ₹0.97 crore due to retirement of Government investments in share capital under various Co-operative Institutions. [Refer Footnote '(\$)' under 'Co-operative Societies and Banks' of Detailed Statement No.19 on Page No.319].
5. The dividend / interest received on Government Investments was ₹425.23 crore (0.58 per cent) in 2022-23 and ₹349.77 crore (0.50 per cent) in 2021-22.
6. Conversion of Motor Vehicle Tax of ₹988.86 crore to equity as per G.O No. TD 35 TCB 2020 dated 11.08.2022 in respect of North Western Karnataka Road Transport, Bangalore Metropolitan Transport Corporation, Bengaluru and North Eastern Karnataka Road Transport Corporation.
7. Investments for the year reduced by ₹217.92 crore due to the reconciliation of Karnataka State Police Housing & Infrastructure Development Corporation Limited, Bengaluru.

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STATEMENT NO.9 - STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Disclosure of Guarantees given by the Government to Statutory Corporations, Government Companies, Local Bodies and other Institutions to raise loans from Financial Institutions as on 31.03.2023. The Statement has been prepared as per the GOI Notification dated 20 December 2010. The information for this Statement was furnished by the Finance Department, Government of Karnataka.

Sector (Number of Guarantees)	Maximum Amount Guaranteed (up to the end of 31.03.2023)	Outstanding at the beginning of the year ^(a)		Additions during the year		Deletions (other than invoked) during the year		Invoked during the year		Outstanding at the end of the year		Guarantee Commission or Fee	Other material details		
		Principal	Interest	Principal	Interest	Principal	Interest	Discharged	Not Discharged	Principal	Interest			Receivable (b)	Received
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
SECTOR-WISE DETAILS OF GUARANTEES															
Power (28)	32,335.74	12,970.05	...	5,701.38	1,096.57	492.87	1,096.57	...	...	18,178.56	...	148.71	138.15	(a)
Co-operation (10)	1,777.86	1,196.02	44.79	941.67	75.24	763.74	82.13	...	...	1,373.95	37.90	151.64	33.23	(a)
Irrigation (42)	26,265.00	14,493.51	...	3,002.96	1,054.18	3,021.40	1,054.18	...	...	14,475.07	...	139.49	138.11	(a)
Roads and Transport (4)	1,121.20	607.53	...	379.00	56.38	75.63	56.38	...	...	910.91	...	5.72	5.72	(a)
Urban Development and Housing (25)	5,383.95	2,002.82	11.35	382.58	148.72	485.01	151.34	...	...	1,900.39	8.73	72.54	11.53	(a)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Food, Civil Supplies & Consumer Affairs Department (1)	400.00	...	...	...	...	...	...	...	...	...	...	22.71	...	...
State Financial Corporation (8)	1,350.00	1,025.60	...	...	77.96	330.83	77.96	...	...	694.77	...	8.52	8.52	
Any other (33)	1,461.28	785.08	41.61	337.12	48.39	394.31	41.71	...	...	727.89	48.29	44.95	6.65	(a)
GRAND TOTAL (151)	70,095.03	33,080.61	97.75	10,744.71	2,557.44	5,563.78	2,560.27	...	...	38,261.54	94.92	594.28	341.91	

(a) There is a Difference of (-) ₹198.60 crore between CB 2021-22 and OB 2022-23 (Principal) in respect of Co-operation (-) ₹200.13 crore, Irrigation ₹1.43 crore, Urban Development and Housing (-) ₹0.02 crore and any other ₹0.12 crore. The differences are reported against the Entity of the respective Sector in Section B of Statement 20.

(b) The Receivable Guarantee Commission amounts shown in the statement are tentative.

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**STATEMENT NO.10 – STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT**

| <i>Name / Category of the Grantee</i>                          | <i>Total Funds released as Grants-in-Aid</i> |                  | <i>Funds allocated for creation of Capital Assets out of total funds released shown in Column (No.2)</i> |                |                 |
|----------------------------------------------------------------|----------------------------------------------|------------------|----------------------------------------------------------------------------------------------------------|----------------|-----------------|
|                                                                | <i>2022-23</i>                               | <i>2021-22</i>   | <i>2022-23</i>                                                                                           | <i>2021-22</i> | <i>2021-22</i>  |
|                                                                | <i>(₹ in crore)</i>                          |                  |                                                                                                          |                |                 |
| (1)                                                            | (2)                                          | (3)              | (4)                                                                                                      | (5)            |                 |
| <b>1. Urban Local Bodies</b>                                   |                                              |                  |                                                                                                          |                |                 |
| (i) Municipal Corporation                                      | 3,495.86                                     | 4,044.13         | 667.51                                                                                                   |                | 766.27          |
| (ii) Municipalities/ Municipal Council                         | 1,841.68                                     | 2,216.19         | 248.95                                                                                                   |                | 273.87          |
| (iii) Nagara Panchayats/Notified Area Committees               | 324.32                                       | 355.51           | 40.14                                                                                                    |                | 29.87           |
| <b>Total Urban Local Bodies</b>                                | <b>5,661.86</b>                              | <b>6,615.83</b>  | <b>956.60</b>                                                                                            |                | <b>1,070.01</b> |
| <b>2. Panchayat Raj Institutions</b>                           |                                              |                  |                                                                                                          |                |                 |
| (i) Zilla Panchayats                                           | 14,800.45                                    | 12,942.96        | ...                                                                                                      |                | ...             |
| (ii) Taluk Panchayat                                           | 23,821.30                                    | 23,096.94        | ...                                                                                                      |                | ...             |
| (iii) Grama Panchayats                                         | 6,317.80                                     | 3,789.37         | 443.13                                                                                                   |                | ...             |
| (iv) Others <sup>(^)</sup>                                     | 7.96                                         | 5.92             | ...                                                                                                      |                | ...             |
| <b>Total Panchayat Raj Institutions</b>                        | <b>44,947.51</b>                             | <b>39,835.19</b> | <b>443.13</b>                                                                                            |                | <b>...</b>      |
| <b>3. Public Sector Undertakings – Government Companies</b>    | <b>78.86</b>                                 | <b>34.21</b>     | <b>...</b>                                                                                               |                | <b>0.50</b>     |
| <b>4. Non-Governmental Organisations (NGOs)</b>                | <b>1,840.90</b>                              | <b>1,902.42</b>  | <b>1.00</b>                                                                                              |                | <b>1.00</b>     |
| <b>5. Autonomous Bodies – Universities</b>                     | <b>1,217.01</b>                              | <b>1,134.75</b>  | <b>36.28</b>                                                                                             |                | <b>20.88</b>    |
| <b>6. Co-operative Societies and Co-operative Institutions</b> | <b>1,219.21</b>                              | <b>1,405.67</b>  | <b>...</b>                                                                                               |                | <b>...</b>      |
| <b>7. Statutory Bodies and Development Authorities</b>         | <b>2,586.85</b>                              | <b>2,564.04</b>  | <b>1,261.87</b>                                                                                          |                | <b>524.10</b>   |
| <b>8. Others<sup>(#)</sup></b>                                 | <b>5,155.55</b>                              | <b>4,089.93</b>  | <b>23.58</b>                                                                                             |                | <b>198.75</b>   |
| <b>TOTAL Grants-in-Aid</b>                                     | <b>62,707.76</b>                             | <b>57,582.04</b> | <b>2,722.46</b>                                                                                          |                | <b>1,815.24</b> |

(^ ) Includes “Grants-in-Aid – Salaries” released to “Karnataka Panchayat Raj” below the Major Head “2515 – Other Rural Development Programmes”.

(# ) Institutions not coming under category 1 to 7 have been included under category 8-Others. Details of Grantee Institutions are given in Appendix III.

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STATEMENT NO.11 - STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actual for 2022-23			Actual for 2021-22		
	Charged	Voted	Total	Charged	Voted	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(₹ in crore)						
Expenditure Heads (Revenue Account)	33,077.63	1,82,506.33	2,15,583.96	30,513.65	1,78,914.41	2,09,428.06
Expenditure Heads (Capital Account)	3,404.35	53,943.81	57,348.16	3,602.35	44,271.99	47,874.34
Disbursements under Public Debt, Loans and Advances, Inter State Settlement and transfer to Contingency Fund (f)	15,942.49	3,250.38	19,192.87	13,971.54	4,629.46	18,601.00
TOTAL	52,424.47	2,39,700.52	2,92,124.99	48,087.54	2,27,815.86	2,75,903.40
(f) The figures have been arrived at as follows:						
E. Public Debt ⁽¹⁾						
Internal Debt of the State Government	14,430.55	...	14,430.55	12,559.79	...	12,559.79
Loans and Advances from the Central Government	1,511.94	...	1,511.94	1,411.75	...	1,411.75
F. Loans and Advances ⁽²⁾						
Loans for General Services	...	...	...	...	...	...
Loans for Social Services	...	1,845.79	1,845.79	...	2,769.70	2,769.70
Loans for Economic Services	...	1,400.52	1,400.52	...	1,435.25	1,435.25
Loans to Government Servants etc.	...	4.07	4.07	...	4.51	4.51
Loans for Miscellaneous Purpose	...	...	...	...	...	...
G. Inter-State Settlement						
Inter-State Settlement	...	...	...	...	...	...
H. Transfer to Contingency Fund						
Transfer to Contingency Fund	...	...	...	...	420.00	420.00
TOTAL (Sectors E + F + G + H)	15,942.49	3,250.38	19,192.87	13,971.54	4,629.46	18,601.00

The per cent of Charged Expenditure and Voted Expenditure to Total Expenditure for 2021-22 and 2022-23 is as under:

Year	Per cent to Total Expenditure	
	Charged	Voted
(1)	(2)	(3)
2021-22	17.43	82.57
2022-23	17.95	82.05

(1) A more detailed account is given in Statement No. 17 in Part I Volume II.

(2) A more detailed account is given in Statement No. 18 in Part I Volume II.

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**STATEMENT NO. 12 - STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT**

| <i>Heads</i>                                                                             | <i>On 1 April 2022</i> | <i>During the year 2022-23</i> | <i>On 31 March 2023</i> |
|------------------------------------------------------------------------------------------|------------------------|--------------------------------|-------------------------|
|                                                                                          | <i>(₹ in crore)</i>    |                                |                         |
| (1)                                                                                      | (2)                    | (3)                            | (4)                     |
| <b>CAPITAL AND OTHER EXPENDITURE</b>                                                     |                        |                                |                         |
| <b>Capital Expenditure</b>                                                               |                        |                                |                         |
| <i>(i) General Services</i>                                                              |                        |                                |                         |
| Capital Outlay on Public Works                                                           | 8,332.15               | 1,037.07                       | 9,369.22                |
| Other General Services                                                                   | 4,050.83               | 614.32                         | 4,665.15                |
| <b>Total General Services</b>                                                            | <b>12,382.98</b>       | <b>1,651.39</b>                | <b>14,034.37</b>        |
| <i>(ii) Social Services</i>                                                              |                        |                                |                         |
| (a) Education, Sports, Art and Culture                                                   | 10,768.67              | 1,590.01                       | 12,358.68               |
| (b) Health and Family Welfare                                                            | 13,562.74              | 1,230.26                       | 14,793.00               |
| (c) Water Supply, Sanitation, Housing and Urban Development                              | 50,771.53              | 7,088.25                       | 57,859.78               |
| (d) Information and Publicity                                                            | 150.71                 | ...                            | 150.71                  |
| (e) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities | 21,127.24              | 2,315.07                       | 23,442.31               |
| (g) Social Welfare and Nutrition                                                         | 1,317.69               | 151.99                         | 1,469.68                |
| (h) Other Social Services                                                                | 721.65                 | 171.36                         | 893.01                  |
| <b>Total Social Services</b>                                                             | <b>98,420.23</b>       | <b>12,546.94</b>               | <b>1,10,967.17</b>      |
| <i>(iii) Economic Services</i>                                                           |                        |                                |                         |
| (a) Agriculture and Allied Activities                                                    | 4,552.30               | 1,166.14                       | 5,718.44                |
| (b) Rural Development                                                                    | 1,822.85               | 263.87                         | 2,086.72                |
| (c) Special Area Programmes                                                              | 11,124.88              | 3,399.96                       | 14,524.84               |
| (d) Irrigation and Flood Control                                                         | 1,55,177.44            | 21,221.13                      | 1,76,398.57             |
| (e) Energy                                                                               | 14,785.39              | 724.00                         | 15,509.39               |
| (f) Industry and Minerals                                                                | 5,898.39               | 686.24                         | 6,584.63                |
| (g) Transport                                                                            | 1,00,224.98            | 14,607.09                      | 1,14,832.07             |
| (i) Capital Account of Science and Technology and Environment                            | 0.40                   | ...                            | 0.40                    |
| (j) General Economic Services                                                            | 13,659.50              | 1,630.95                       | 15,290.45               |
| <b>Total Economic Services</b>                                                           | <b>3,07,246.13</b>     | <b>43,699.38</b>               | <b>3,50,945.51</b>      |
| <b>Total Capital Expenditure</b>                                                         | <b>4,18,049.34</b>     | <b>57,897.71</b>               | <b>4,75,947.05</b>      |

|                                                                                                                                                                                                                                                       | (1) | (2)                | (3)              | (4)                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--------------------|------------------|----------------------------------|
| <b>LOANS AND ADVANCES –</b>                                                                                                                                                                                                                           |     |                    |                  |                                  |
| <b>Loans and Advances for Various Services</b>                                                                                                                                                                                                        |     |                    |                  |                                  |
| (i) <b>General Services</b>                                                                                                                                                                                                                           |     |                    |                  |                                  |
| (ii) <b>Social Services</b>                                                                                                                                                                                                                           |     |                    |                  |                                  |
| (a) Education, Sports, Art and Culture                                                                                                                                                                                                                |     | 2.44               | ...              | 2.44                             |
| (b) Health and Family Welfare                                                                                                                                                                                                                         |     | 16.12              | ...              | 16.12                            |
| (c) Water Supply, Sanitation, Housing and Urban Development                                                                                                                                                                                           |     | 26,925.38          | 1,742.79         | 28,668.17                        |
| (d) Information and Broadcasting                                                                                                                                                                                                                      |     | 0.47               | ...              | 0.47                             |
| (e) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities                                                                                                                                                              |     | 15.08              | ...              | 15.08                            |
| (g) Social Welfare and Nutrition                                                                                                                                                                                                                      |     | 65.11              | (-) 17.17        | 47.94                            |
| (h) Other Social Services                                                                                                                                                                                                                             |     | 0.45               | ...              | 0.45                             |
| <b>Total Social Services</b>                                                                                                                                                                                                                          |     | <b>27,025.05</b>   | <b>1,725.62</b>  | <b>28,750.67</b>                 |
| (iii) <b>Economic Services</b>                                                                                                                                                                                                                        |     |                    |                  |                                  |
| (a) Agriculture and Allied Activities                                                                                                                                                                                                                 |     | 4,072.51           | 102.50           | 4,175.01                         |
| (b) Rural Development                                                                                                                                                                                                                                 |     | 6.71               | ...              | 6.71                             |
| (c) Special Areas Programme                                                                                                                                                                                                                           |     | 0.13               | ...              | 0.13                             |
| (d) Irrigation and Flood Control                                                                                                                                                                                                                      |     | 1,494.82           | ...              | 1,494.82                         |
| (e) Energy                                                                                                                                                                                                                                            |     | 4,229.44           | 119.21           | 4,348.65                         |
| (f) Industry and Minerals                                                                                                                                                                                                                             |     | 5,573.64           | 825.41           | 6,399.05                         |
| (g) Transport                                                                                                                                                                                                                                         |     | 3.76               | ...              | 3.76                             |
| (i) General Economic Services                                                                                                                                                                                                                         |     | 63.79              | ...              | 63.79                            |
| <b>Total Economic Services</b>                                                                                                                                                                                                                        |     | <b>15,444.80</b>   | <b>1,047.12</b>  | <b>16,491.92</b>                 |
| (iv) <b>Loans to Government Servants etc.</b>                                                                                                                                                                                                         |     | (-) 8.26           | (-) 0.65         | (-) 8.91                         |
| (v) <b>Miscellaneous Loans</b>                                                                                                                                                                                                                        |     | (-) 81.56          | ...              | (-) 81.56                        |
| (vi) <b>Transfer to Contingency Fund</b>                                                                                                                                                                                                              |     | 420.00             | ...              | 420.00                           |
| <b>Total Loans and Advances</b>                                                                                                                                                                                                                       |     | <b>42,800.03</b>   | <b>2,772.09</b>  | <b>45,572.12</b>                 |
| <b>Total Capital and Other Expenditure</b>                                                                                                                                                                                                            |     | <b>4,60,849.37</b> | <b>60,669.80</b> | <b>5,21,519.17</b>               |
| <b>Deduct –</b>                                                                                                                                                                                                                                       |     |                    |                  |                                  |
| (i) Contribution from Contingency Fund for Capital and Other Expenditure                                                                                                                                                                              |     | ...                | ...              | ...                              |
| (ii) Contribution from Miscellaneous Capital Receipts                                                                                                                                                                                                 |     | 1,260.04           | 2.21             | 1,262.25                         |
| (iii) Contribution from Development Funds, Reserve Funds etc.                                                                                                                                                                                         |     | 26,021.52          | 549.54           | 26,571.06                        |
| <b>Add –</b>                                                                                                                                                                                                                                          |     | <b>27,281.56</b>   | <b>551.75</b>    | <b>27,833.31</b>                 |
| Adjustment on Account of disinvestments                                                                                                                                                                                                               |     | 71.98              | ...              | 71.98                            |
| <b>Net Capital and Other Expenditure</b>                                                                                                                                                                                                              |     | <b>4,33,639.79</b> | <b>60,118.05</b> | <b>4,93,757.84<sup>(x)</sup></b> |
| (x) The difference between the Net Capital and Other Expenditure (x) and the Net Provision of Funds (y) - i.e., ₹5,548.98 crore to the end of 2022-23 explained below in the table (differs from rounding off of absolute figure by (-) ₹0.01 crore). |     |                    |                  |                                  |

**STATEMENT NO. 12 - STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT – conclud.**

| <i>Heads</i>                                                                                                     | <i>On 1 April 2022</i> | <i>During the year 2022-23</i> | <i>On 31 March 2023</i>          |
|------------------------------------------------------------------------------------------------------------------|------------------------|--------------------------------|----------------------------------|
|                                                                                                                  | <i>(₹ in crore)</i>    |                                |                                  |
| (1)                                                                                                              | (2)                    | (3)                            | (4)                              |
| <b>PRINCIPAL SOURCES OF FUNDS</b>                                                                                |                        |                                |                                  |
| <b>Debt –</b>                                                                                                    |                        |                                |                                  |
| Internal Debt of the State Government                                                                            | 3,29,041.82            | 24,852.07                      | 3,53,893.89                      |
| Loans and Advances from Central Government                                                                       | 45,384.99              | 3,754.17                       | 49,139.16                        |
| Small Savings, Provident Funds etc.                                                                              | 42,332.88              | 3,403.30                       | 45,736.18                        |
| <b>Total Debt</b>                                                                                                | <b>4,16,759.69</b>     | <b>32,009.54</b>               | <b>4,48,769.23</b>               |
| <b>Other Receipts</b>                                                                                            |                        |                                |                                  |
| Contingency Fund                                                                                                 | 500.00                 | ...                            | 500.00                           |
| Reserve Funds                                                                                                    | 53,045.86              | 7,281.87                       | 60,327.73                        |
| Deposits and Advances                                                                                            | 33,675.35              | 26,192.04                      | 59,867.39                        |
| Suspense and Miscellaneous (Other than amounts closed to Government Account and Cash Balance Investment Account) | 2,218.66               | 1,195.97                       | 3,414.63                         |
| Remittances                                                                                                      | (-) 1,206.26           | 158.76                         | (-) 1,047.50                     |
| <b>Total Other Receipts</b>                                                                                      | <b>88,233.61</b>       | <b>34,828.64</b>               | <b>1,23,062.25</b>               |
| <b>Total Debt and Other Receipts</b>                                                                             | <b>5,04,993.30</b>     | <b>66,838.18</b>               | <b>5,71,831.48</b>               |
| <b>Deduct –</b>                                                                                                  |                        |                                |                                  |
| (i) Cash Balance                                                                                                 | 1,518.40               | 1,269.82                       | 2,788.22                         |
| (ii) Investments                                                                                                 | 61,888.30              | 18,946.10                      | 80,834.40                        |
| <b>Add Revenue Surplus (+)</b>                                                                                   |                        | <b>(+) 13,495.79</b>           |                                  |
| <b>Add –</b>                                                                                                     |                        |                                |                                  |
| Amount closed to Government Account                                                                              | ...                    |                                |                                  |
| <b>Net Provision of Funds</b>                                                                                    | <b>4,41,586.60</b>     | <b>60,118.05</b>               | <b>4,88,208.86<sup>(v)</sup></b> |

(y) The difference between the Net Capital and Other Expenditure (x) and the Net Provision of Funds (y) - i.e., ₹5,548.98 crore to the end of 2022-23 explained below in the table [differs by (-) ₹0.01 crore due to rounding off].

**Note: 1** (i) The Capital Expenditure and Loans and Advances shown above is Gross Expenditure, which includes expenditure met out of contributions from Development Funds, Reserve Funds etc.  
(ii) The Expenditure on Capital Outlay and Loans and Advances during the year considered for mention in this statement:- (a) includes the expenditure spent from out of advances obtained from the Contingency Fund during the year but not recouped till the close of the year and (b) excludes the expenditure spent from out of advances obtained from the Contingency Fund during the previous years but recouped to the Fund during the current year.

| <i>(₹ in crore)</i>                                                                                                                                        | <i>Amount</i>       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Net Balances available to end of 1950-51                                                                                                                   | 4.31                |
| Balances transferred to Miscellaneous Government Account -                                                                                                 |                     |
| (a) Sinking Fund on Maturity of Loans from 1962-63 to 2022-23                                                                                              | 1,316.89            |
| (b) Write-off of balances under Special sanctions etc. from 1951-52 to 2022-23                                                                             | 5.69                |
| (c) Write-off of amount classified under 'Sinking Fund – Other Appropriations'                                                                             | 490.13              |
| Net effect of transfer of balances of Capital and Other Expenditure consequent on Reorganisation of States (allocation of balance) from 1954-55 to 2022-23 | (-) 17.59           |
| Proforma correction of balances consequent on formation of Mysore State Electricity Board 1962-63                                                          | 0.16                |
| Proforma correction of balances consequent on transfer of Kolar Gold Mining Undertakings to Central Government 1964-65                                     | 0.58                |
| Cumulative balance of Revenue Surplus (+) / Revenue Deficit (-) from 1951-52 to 2022-23                                                                    | 4,051.08            |
| Write off of Central Loans under CSS/CPS by various Ministries of Government of India as per the recommendations of the Finance Commission                 | 170.14              |
| Proforma correction of balances to rectify the wrong accounting/adjustments in the accounts of earlier years from 1951-52 to 2022-23                       | 43.14               |
| Inter State Settlement                                                                                                                                     | (-) 15.54           |
| Appropriation to Contingency Fund                                                                                                                          | (-) 500.00          |
| <b>TOTAL</b>                                                                                                                                               | <b>(-) 5,548.99</b> |

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# STATEMENT NO. 13 - SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

A. The following is a summary of the balances as on 31 March 2023.

| Sector of the General Account |             | Name of Account                 |                                        | (₹ in crore)    |
|-------------------------------|-------------|---------------------------------|----------------------------------------|-----------------|
| Debit Balances                | (1)         | (2)                             | (3)                                    | Credit Balances |
|                               |             |                                 |                                        | (4)             |
|                               | 4,50,107.51 | A, B, C, D, G, H and Parts of L | GOVERNMENT ACCOUNT <sup>(1)</sup>      |                 |
|                               |             |                                 | CONSOLIDATED FUND                      |                 |
|                               |             | E                               | Public Debt                            | 4,03,033.06     |
|                               |             | F                               | Loans and Advances                     |                 |
|                               | 38,101.38   |                                 | CONTINGENCY FUND                       | 500.00          |
|                               |             |                                 | Contingency Fund                       |                 |
|                               |             |                                 | PUBLIC ACCOUNT                         |                 |
|                               |             | I                               | Small Savings, Provident Funds, etc.   | 45,736.19       |
|                               |             | J                               | RESERVE FUNDS –                        |                 |
|                               |             |                                 | (a) Reserve Funds bearing Interest     |                 |
|                               |             |                                 | Gross Balance                          | 988.20          |
|                               |             |                                 | (b) Reserve Funds not bearing Interest |                 |
|                               |             |                                 | Gross Balance                          | 59,339.52       |
|                               |             |                                 | Investment                             |                 |
|                               | 32,914.42   |                                 |                                        |                 |
|                               |             | K                               | DEPOSITS AND ADVANCES                  |                 |
|                               |             |                                 | (a) Deposits bearing Interest          |                 |
|                               |             |                                 | Gross Balance                          | 550.63          |
|                               |             |                                 | (b) Deposits not bearing Interest      |                 |
|                               |             |                                 | Gross Balance                          | 59,323.71       |
|                               |             |                                 | Investment                             |                 |
|                               |             |                                 | (c) Advances                           |                 |
|                               | 0.01        |                                 |                                        |                 |
|                               | 6.94        |                                 |                                        |                 |

| (1)         | (2) | (3)                                                | (4)         |
|-------------|-----|----------------------------------------------------|-------------|
|             | L   | SUSPENSE AND MISCELLANEOUS                         |             |
| 87.63       |     | (b) Suspense                                       |             |
| 47,919.99   |     | (c) Other Accounts Investment                      |             |
| ...         |     | Other items (Net)                                  | 3,502.28    |
|             |     | (d) Accounts with Governments of Foreign Countries |             |
| 1,047.50    | M   | REMITTANCES                                        |             |
| 2,788.22    | N   | CASH BALANCE <sup>(2)</sup>                        |             |
|             |     | On Account of Rounding                             | 0.01        |
| 5,72,973.60 |     | TOTAL                                              | 5,72,973.60 |

(1) For details please see para (B) and table there under.

(2) There was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India under 'Reserve Bank Deposits' which is a component of the cash balance of the Government. Please also refer footnote (4) under Annexure to Statement No.2 on Page No.6

**B. Government Account:** Under the system of Book Keeping in Government Accounts, the amounts booked under Revenue, Capital and other transactions of Government, the balances of which are not carried forward from year to year in the accounts are closed to a single head called 'Government Account'. The balance under this head represents the cumulative result of all such transactions.

The balances under Public Debt, Loans and Advances, Small Savings, Provident Fund etc., Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (other than Miscellaneous Government Account) Remittances and Contingency Fund etc., are added and the closing balance at the end of the year worked out and proved.

**STATEMENT NO. 13 - SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT**  
**– contd.**

The other heading in this summary takes into account the balances under all account heads in the Government books where Government has a liability to repay the moneys received or has a claim to recover the amounts paid and heads of accounts opened in the books for adjustments of remittance transactions.

It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government of Karnataka, as these do not take into account all the physical assets of the State, such as Lands, Buildings, Communications etc., nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

The net amount at the Debit of Government Account at the end of the year 2022-23 has been arrived at as under:

| <b>Debit</b>       |  | <b>Details</b>                         |  | <b>Credit</b>      |  |
|--------------------|--|----------------------------------------|--|--------------------|--|
| 4,06,257.34        |  | Opening Balance                        |  |                    |  |
|                    |  | Net effect of Prior Period Adjustments |  |                    |  |
|                    |  | Receipt Heads (Revenue Account)        |  | 2,29,079.75        |  |
| 2,15,583.96        |  | Expenditure Heads (Revenue Account)    |  |                    |  |
|                    |  |                                        |  |                    |  |
|                    |  | Receipt Heads (Capital Account)        |  | 2.21               |  |
| 57,348.17          |  | Expenditure Heads (Capital Account)    |  |                    |  |
|                    |  | Miscellaneous                          |  |                    |  |
|                    |  | Transfer to Contingency Fund           |  |                    |  |
| ...                |  | Closing Balance                        |  | 4,50,107.51        |  |
| <b>6,79,189.47</b> |  | <b>Total</b>                           |  | <b>6,79,189.47</b> |  |

**STATEMENT NO. 13 - SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT –**  
**contd.**

**Details of Prior Period Adjustments <sup>(\*)</sup>**

| Sl. No. | Particulars                               | (₹ in crore) |            |
|---------|-------------------------------------------|--------------|------------|
|         |                                           | Dr.          | Cr.        |
| 1.      | Government Accounts                       | ...          | ...        |
| 2.      | E. Public Debt                            | ...          | ...        |
| 3.      | F. Loans and Advances                     | ...          | ...        |
| 4.      | G. Interstate Settlement                  | ...          | ...        |
| 5.      | H. Transfer to Contingency Funds          | ...          | ...        |
| 6.      | I. Small Savings and Provident Funds etc. | ...          | ...        |
| 7.      | J. Reserve Funds                          | ...          | ...        |
| 8.      | K. Deposits and Advances                  | ...          | ...        |
| 9.      | L. Suspense and Miscellaneous             | ...          | ...        |
| 10.     | M. Remittances                            | ...          | ...        |
|         | <b>Total</b>                              | <b>...</b>   | <b>...</b> |

(\*) There are no Prior Period Adjustment during 2022-23, hence the columns have 'Nil' entries against the corresponding sectors.

**STATEMENT NO. 13 - SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT – concld.**

The following are the details of the sum shown against 'F – Miscellaneous':

(₹ in crore)

|                                                          | <i>Debit</i> | <i>Credit</i> |
|----------------------------------------------------------|--------------|---------------|
| Unreconciled Balances written off under special sanction | ...          | ...           |
| Ledger Balance Adjustment Account                        | ...          | ...           |
| <b>Total</b>                                             | ...          | ...           |
| <b>Net</b>                                               | ...          | ...           |

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NOTES TO FINANCE ACCOUNTS

NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2022-23

1. Summary of Significant Accounting Policies:

(i) **Reporting Entity:** These accounts present the transactions of the Government of Karnataka for the period 1 April 2022 to 31 March 2023. The accounts of receipts and expenditure of the Government of Karnataka have been compiled based on the initial accounts rendered by 36 Treasuries, 103 Forest Divisions, 59 Public Works Divisions, 35 Minor Irrigation Divisions, 10 Pay and Accounts Offices and Advices of the Reserve Bank of India. In Karnataka, the Treasuries are responsible for the primary compilation of the accounts and for rendition of the monthly accounts to the Accountant General (A&E) for secondary compilation. No accounts have been excluded at the end of the year.

(ii) **Reporting Period:**

The reporting period of these accounts is 1 April 2022 to 31 March 2023.

(iii) **Reporting Currency:** The accounts of Government of Karnataka are maintained in Indian Rupees (₹).

(iv) **Form of Accounts:** Under Article 150 of the Constitution of India, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General of India, prescribe. The word "form" used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads of accounts under which the transactions are to be classified, which forms the chart of accounts.

(v) **Basis of Budget and Financial Reporting:** As per the provisions of Article 202 of the Constitution of India, a statement of estimated receipts and expenditure, the Annual Financial Statements (called Budget) for a financial year is presented to the legislature in the form of grants / appropriations before the commencement of the financial year. Budget is presented on gross basis without the recoveries and receipts which are otherwise permitted to be set off in reduction of expenditure. All grants / appropriations relating to heads of budget and accounts, whose balances are not carried forward, lapse at the end of the financial year.

Budget and Accounts: Both budget and accounts of the State follow the same accounting period, cash basis of accounting and uniform basis of classification. The accounts are classified as per the List of Major and Minor Heads to the level of Minor Heads as notified by the Controller General of Accounts in consultation with the Comptroller and Auditor General of India. Classification followed below Minor Heads is as agreed to by the Office of the Accountant

NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2022-23

General (Accounts and Entitlements) in each state.

A separate budget comparison statement is presented as Appropriation Accounts, which represent actual disbursements in comparison to the grants / appropriations.

Cash basis: The accounts represent the actual cash receipts and disbursements during the reporting period with the exception of such book adjustments which are authorised. Receipts and disbursements in the Finance Accounts are on net basis; net of recoveries, deductions and refunds.

Book Adjustments: Book adjustments are non-cash transactions that appear in the accounts as adjustments / settlements. Some of these transactions take place at the level of the account rendering units *e.g.*, Treasuries, Divisions *etc.*, for adjustments of deductions and recoveries from salaries to Revenue Receipts/Loans/Public Account, 'nil' bills for transfer of moneys between the Consolidated Fund and Public Account, *etc.*

Book adjustments are also carried out at the Office of the Accountant General (A&E). These, amongst others, include booking for creation of and contribution to funds in Public Account by debit to Consolidated Fund (*e.g.*, State Disaster Response Fund, Central Road Fund, Sinking Fund *etc.*) crediting deposit heads of accounts in Public Account by debiting Consolidated Fund; annual adjustment of interest on General Provident Fund and State Government Group Insurance Scheme by debiting Major Head 2049-Interest Payments and crediting relevant Major Heads in Public Account; adjusting Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions, recoupment of Contingency Fund, *etc.*

Classification between Capital and Revenue Expenditure: Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the organisation and not for sale in the ordinary course of business) or enhancing the utility of existing assets, is broadly defined as Capital expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the organisation, including establishment and administrative expenses are classified as Revenue expenditure. Capital and Revenue expenditure are shown separately in the Accounts.

Physical and Financial Assets and Liabilities: Physical Assets and Financial Assets (such as, investments, loans and advances made by the Government, *etc.*), as well as Liabilities, such as, debt *etc.*, are measured at historical cost. Physical Assets are not depreciated, and

NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2022-23

financial assets are not amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

Grants-in-Aid: In compliance with the Indian Government Accounting Standard (IGAS) 2: Accounting and Classification of Grants-in-aid, grants-in-aid in cash is recognised as revenue expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorised by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognised as revenue receipts. Details for meeting the requirements of accounting and classification of Grants-in-aid given by the State Government are depicted in Statement 10 and Appendix III of the Finance Accounts. Detailed information in respect of Grants-in-aid given in kind is not available.

Loans and advances: In compliance with the IGAS 3: Loans and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balance depicted in Statements as on 31 March 2023 is as provided by the State Government.

Accountant General (A&E) maintains detailed accounts of twenty one loanee entities and detailed accounts of twenty two loanee entities were received from State Government. These are depicted in Statement no.7.

Retirement benefits: Retirement benefits disbursed during the reporting period have been reflected in the accounts, but the future pension liability of the Government towards employees under the Old Pension scheme, *i.e.*, the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

(vi) Rounding off:

The Statements present figures which are rounded-off to ₹ in lakh and ₹ in crore as depicted at the top of the respective Statements.

Minor difference of ₹0.01 / ₹0.02 in lakh / crore, wherever occurring, between the Summary Statements and Detailed Statements in Volume-I and Volume-II respectively, is due to rounding off the figures.

NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2022-23

(vii) Cash Balance:

Cash balance as reported in the accounts is the balance of the State as at end of 31 March of a year recorded in the Account of the State Government with the Reserve Bank of India. The cash balance reflects the balance after cash transactions involving Consolidated Fund, the Contingency Fund and Public Account of the State for the year. Book adjustments do not affect the cash balance. General Cash balance (Annexure - A of Statement No. 2) reported in the Finance Accounts is subject to reconciliation with the books of the Reserve Bank of India. Investments of Earmarked funds (Part b – Annexure A of Statement No. 2) consist of Consolidated Sinking Fund; Guarantee Redemption Fund; Bangalore Metro Rail Corporation Limited fund; and Infrastructure Initiative fund.

(viii) Disclosure of Contingent & Committed liabilities:

Contingent liabilities are not recognised in compliance with the IGAS 1: 'Guarantees given by the Governments', Sector – wise details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts as per the details made available by the State Government.

The Government does not follow commitment accounting and the commitments are neither recorded nor the liability against commitment recognised in accounts, but it discloses its future commitments under Appendix XII of the Finance Accounts.

(ix) Pass-through transactions:

Pass-through transactions in the nature of receipts collected by the State but required to be transferred to other entity are disclosed in the Notes to Finance Accounts. These include transfer of 10 *per cent* of the collection of the year in the State CAMPA Fund to the National Fund on annual basis.

2. Consolidated Fund:

(i) **Goods and Services Tax:** Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2022-23, the State GST collection was ₹61,403.30 crore compared to ₹49,929.02 crore in 2021-2022, registering an increase of ₹11,474.28 crore (22.98 *per cent*). This includes Advance apportionment of IGST amounting to ₹2,089.65 crore. In addition, the State received ₹9,786.19 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹71,189.49 crore.

NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2022-23

The State received compensation of ₹20,288.40 crore during 2022-23 on account of loss of revenue arising out of implementation of GST.

During the year 2022-23, there was no difference between the RBI's figure and figures booked in the Finance accounts. Hence, no adjustments were carried out by the State Government.

The relevant figures are available in Statement No. 14 of the Finance Accounts.

(ii) Misclassification between Revenue and Capital Expenditure: During the year 2022-23, Government of Karnataka incorrectly budgeted and booked expenditure of ₹0.15 crore under Revenue Section (2052-00-090-0-12-195-purchase of car) instead of Capital Section (4851-00-107-1-01-139) and ₹0.21 crore under Capital section instead of Revenue Section (repair work), as has been determined from the purpose of expenditure. This led to overstatement of Revenue Expenditure by ₹0.15 crore and understatement by ₹0.21 crore of the State, which are shown under Para 5 of Notes to Finance Accounts.

This has reference to figures in Statements 4, 5, 15 and 16 of the Finance Accounts.

(iii) Reconciliation of Receipts and Expenditure between CCOs and Accountant General (A&E): All Controlling Officers are required to reconcile receipts and expenditure of the Government of Karnataka with the figures accounted for by the Accountant General (A&E), Karnataka. During the year, receipts amounting to ₹2,27,451.09 crore (99.29 *per cent* of total receipts of ₹2,29,081.96 crore which excludes loan receipts) and expenditure amounting to ₹2,71,307.91 crore (99.40 *per cent* of total expenditure ₹2,72,932.13 crore which excludes loan expenditure) were reconciled by the State Government.

Receipts amounting to ₹1,93,763.21 crore (98.98 *per cent* of total receipts) and expenditure amounting to ₹2,49,650.66 crore (97.03 *per cent* of total expenditure) were reconciled by the State Government during 2021-22, i.e., the previous year.

(iv) Bookings under Minor Head 800-Other Expenditure and 800-Other Receipts: The Minor Head 800 - Other Expenditure / 800-Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged since it renders the accounts opaque.

During the year 2022-23, ₹15,964.70 crore under 41 Major Heads of accounts (25 major head of accounts under Revenue and 16 under Capital), constituting 5.85 *per cent* of the total Revenue and Capital expenditure (₹2,72,932.13 crore) were classified under the Minor Head

NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2022-23

800 - Other Expenditure in the accounts. During the previous year 2021-22, ₹18,537.73 crore under 42 Major Heads of accounts, constituting 7.20 *per cent* of the total Revenue and Capital expenditure (₹2,57,302.40 crore) were classified under the Minor Head 800 - Other Expenditure in the accounts.

Similarly, ₹2,210.89 crore under 48 Major Heads of Account (under Revenue Section), constituting 0.97 *per cent* of the total Revenue Receipts (₹2,29,079.74 crore) was classified under 800 - Other Receipts in the accounts. During the previous year 2021-22, ₹2,077.82 crore under 48 Major Heads of Account, constituting 1.06 *per cent* of the total Revenue Receipts (₹1,95,761.83 crore) was classified under 800 - Other Receipts in the accounts.

This has reference to Statements 14, 15 and 16 of the Finance Accounts.

(v) Transfer of Funds to Personal Deposit Accounts

The PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme.

In terms of Article 286 of the Karnataka Financial Code, 1958, Administrators of PD accounts are required to reconcile the cash book balances with reference to the monthly extract of their account as appearing in the treasury records on the fifth of the succeeding month. As per Article 286A of Karnataka Financial Code, PD Account operated by transferring funds from the Consolidated Fund should be closed at the end of the financial year and unspent balances transferred to the Consolidated Fund. Information on reconciliation of figures by the Administrators of Accounts with the Treasuries is not available.

During 2022-23, an amount of ₹32,201.44 crore (including ₹2,915.98 crore transferred in the month of March 2023) was transferred to the PD Accounts. The amount of ₹32,201.44 crore also includes one PD account for an amount of ₹23,122.88 crore opened (June 2022) in the name of Managing Director, Karnataka Mining Environment Restoration Corporation (KMERC) for accounting various kinds of contributions and penalties from mining activities. Further, an amount of ₹6,797.51 crore was withdrawn during 2022-23, thereby leaving an unspent balance of ₹29,509.54 crore pertaining to 85 PD Accounts as at the end of 31 March 2023, which were not closed as required under Article 286A of the Karnataka Financial Code. Details of the PD accounts as on 31 March 2023 are given below:

NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2022-23

(₹ in crore)

Opening Balance as on April 2022		Addition during the year 2022-23		Closed [#] /Withdrawal during the year 2022-23		Closing Balance as on 31 March 2023	
Number of PD Accounts	Amount (Cr)	Number of PD Accounts	Amount (Cr)	Number of PD Accounts	Amount (Dr)	Number of PD Accounts	Amount (Cr)
78	4,105.61	07	32,201.44	...	6,797.51	85	29,509.54

The relevant figures are available in Statement No. 21 of the Finance Accounts.

Details of the PD accounts as on 31 March 2022 are given below:

(₹ in crore)

Opening Balance as on April 2021		Addition during the year 2021-22		Closed/Withdrawal during the year 2021-22		Closing Balance as on 31 March 2022	
Number of PD Accounts	Amount (Cr)	Number of PD Accounts	Amount (Cr)	Number of PD Accounts	Amount (Dr)	Number of PD Accounts	Amount (Cr)
71	3,989.23	11	4,787.13	04*	4,670.75	78	4,105.61

(*) 04 PD accounts amounting to ₹0.47 crore were closed during 2021-22

(vi) Unadjusted Abstract Contingent (AC) Bills:

In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills by debiting Service Heads. In terms of Rules 36 and 37 of the Manual of Contingent Expenditure 1958 of the Government of Karnataka, DDOs are required to present Non-payment Detailed Contingent (NDC) bills to their Controlling Officers containing vouchers in support of final expenditure before the close of first week following the month to which the AC Bill relates. These bills are sent to the Accountant General (A&E) before 15th of the month, unless otherwise permitted by the Administrative Department with the concurrence of the Finance Department.

Out of 2,217 AC bills amounting to ₹158.65 crore drawn during the year 2022-23, 357 AC bills amounting to ₹23.59 crore (15 *per cent*) were drawn in March 2023. NDC bills which were due as of March 2023 in respect of a total of 1,462 AC bills amounting to ₹72.76 crore were not received. Details of unadjusted AC bills as on 31 March 2023 pending submission of NDC bills are given below:

(₹ in crore)

Year	No. of unadjusted AC Bills	Amount
Upto2021-22	1,235	60.97
2022-23	227	11.79
Total	1,462	72.76

NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2022-23

As on 31 March 2022, 1,376 unadjusted AC bills amounting to ₹63.89 crore were pending for submission of NDC Bills.

(vii) Utilization Certificates (UCs) for Grants-in-Aid not received:

In terms of Rule 161 (b) (5) of the Karnataka Financial Code 1958, Utilization Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, not later than 18 months from the date of sanction of Grants-in-Aid or before applying for a further grant on the same object, whichever is earlier. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

During the year 2022-23, ₹540.31 crore pertaining to 188 outstanding UCs for the period upto 31.03.2023, was cleared. The position of outstanding UCs as on 31 March 2023 is given below:

(₹ in crore)		
Year*	Number of UCs Outstanding	Amount
Up to 2021-22	34	30.53
2022-23	14	11.14
Total	48	41.67

(*) The year mentioned above relates to “Due year” i.e. after 18 months of actual drawal.

This has reference to the Statement 10 and Appendix III of the Finance Accounts.

As on 31 March 2022, 132 UCs amounting to ₹325.50 crore were outstanding.

(viii) Interest Adjustment: Government is liable to pay/adjust interest in respect of balances under category J-Reserve Funds (a. Reserve Funds bearing interest) and K-Deposit and Advances (a. Deposits bearing interest), and for this purpose, specific Sub-Major Heads are provided in the List of Major and Minor Heads of Account.

NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2022-23

Details of these Funds/Deposits and interest paid by the Government during the year 2022-23 is given below:

(₹ in crore)				
Funds/Deposits	Balance on 1 April, 2022	Basis for calculation of interest	Interest due	Interest paid
(1)	(2)	(3)	(4)	(5)
Defined Contribution Pension Scheme for Government Employees	12.80	Interest calculated as per the rate of interest notified by the Government/payable to General Provident Fund (7.1 <i>per cent</i>)	0.91	7.72
State Compensatory Afforestation Deposit	889.23	As per circulars issued by the Ministry of Environment, Forest and Climate Change (3.35 <i>per cent</i>)	29.78	37.51
State Disaster Response Fund	2.42	Interest calculated taking average Repo rate for the year + two <i>per cent</i> i.e 7.49 <i>per cent</i> as per the Guidelines of SDRF	0.18	...
State Disaster Mitigation Fund	237.10		17.76	...
Miscellaneous Deposits (Consumer Welfare Fund)	13.60	Average interest rate for Ways and means advances (5.49 <i>per cent</i> for the year 2022-23)	0.74	1.49
Total			49.37	46.72

From the table above, it is evident that while there were overpayment of interest in respect of 3 cases, there were also short-payment in respect of 2 cases, which had a net impact on the understatement of Revenue expenditure by ₹2.65 crore.

This has reference to figures in Statements 15, 21 and 22 of the Finance Accounts.

(ix) Guarantees given by the Government: In terms of the Karnataka Ceiling on Government Guarantees Act, 1999, the total outstanding Government Guarantees as on the first day of April of any year shall not exceed 80 *per cent* of the State Revenue Receipts of the second preceding year. During the year, cumulative amount guaranteed by the State Government is ₹13,302.15 crore. The outstanding guarantees of ₹33,178.36 crore (Principal *plus* Interest) as on 1 April 2022 works out to 21.17 *per cent* of the State Revenue Receipts of the year 2020-21 (₹1,56,716.41 crore) and are within the limits prescribed.

Under Section 5 of the Government Guarantees Act, the Government shall charge a minimum of one *per cent* of the guaranteed amount as Guarantee commission, which works out to ₹331.78 crore. During 2022-23, State Government received ₹341.91 crore towards guarantee

NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2022-23

commission, which constituted 1.03 *per cent* of the guaranteed amount as on 1 April, 2022 (₹33,178.36 crore: Principal plus Interest as on 1 April 2022).

The relevant figures are available in Statements 9, 14 and 20 of the Finance Accounts.

(x) Expenditure on Ecology and Environment:

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts upto the level of Minor Head under various functional heads of accounts. During the year 2022-23, the Government of Karnataka incurred an expenditure of ₹11.26 crore against the budget allocation of ₹12.78 crore under Major Head 3435 - Ecology and Environment. During the previous year 2021-22, the Government of Karnataka incurred ₹9.42 crore against the budget allocation of ₹10.32 crore under Major Head 3435 - Ecology and Environment.

This has reference to Statements 15 and 16 of the Finance Accounts.

(xi) Writing off of Central Loans: On the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders, all dated 29 February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance.

The Government of Karnataka had made excess repayment of ₹68.65 crore (principal ₹32.18 crore, interest ₹36.47 crore) to the end of March 2022 (after write off of Central Loans) of which, Ministry of Finance has so far adjusted ₹33.09 crore (principal ₹21.82 crore, interest ₹11.27 crore). Balance of ₹35.56 crore requires adjustment to be made by Ministry of Finance (March 2023). Concerned ministries have been addressed (May 2023) to adjust the remaining balances towards the excess repayment made by the State Government.

This has reference to Statement 17 of the Finance Accounts.

(xii) Loans given by the State Government:

In respect of old loans amounting to ₹10,389.78 crore involving eight Departments (21 Loanee entities), recoveries of principal have not been effected during the past several years, which includes loans pending since the year 1977. Further, the Terms and conditions of

NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2022-23

repayment of loans have not been settled for the 28 Statutory Bodies/other entities loans amounting to ₹1,462.01 crore as on 31 March, 2023 (details are in additional disclosures to Statement 18 of the Finance Accounts). Consequently, the receivables of the State Government on this account could not be estimated.

The Accountant General (A&E) annually communicates loan balances to the loan sanctioning Departments for verification and acceptance. However, Acceptance of Balances was not communicated by Loanees. Details of information awaited from Departmental Officers for Reconciliation of Balances have been provided in Appendix-VII of the Finance Accounts.

This has reference to Statements 7 & 18 of the Finance Accounts.

(xiii) Committed Liabilities: In terms of the Twelfth Finance Commission recommendations, action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual based system of accounting, some additional information in the form of statements is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government furnished information on Committed Liabilities and the same has been reflected in Appendix-XII.

(xiv) Restructuring of Centrally Sponsored Schemes (CSSs)/Additional Central Assistance (ACA) excluding Block Grants:

Consequent to the merger of Plan/Non-Plan classification, the Central Assistance release is now classified as Central Assistance/Share under Centrally Sponsored Schemes.

During 2022-23, the total expenditure booked under Centrally Sponsored Schemes is ₹15,171.44 crore (Revenue Expenditure ₹13,987.12 crore and Capital Expenditure ₹1,184.32 crore), which includes expenditure out of Central Assistance and State share of Centrally Sponsored Schemes.

This has reference to Statements 15 and 16 of the Finance Accounts.

(xv) Off Budget Liabilities of State Government:

Off-Budget Borrowing is a liability of the Government in as much as the principal and the interest thereon invariably are serviced through the Government Budget, either as assistance or grant to State entity. The servicing of the Off-Budget Borrowings is done by the Government of Karnataka and included in the Budget estimates. The total of Off-Budget Borrowings at the end of

NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2022-23

March 2023 is ₹17,305.63 crore.

In the year 2022-23, the State Government of Karnataka had made a Budget Provision of ₹4,593.83 crore for servicing of loan on account of Off-budget borrowings. The State Government had actually spent ₹4,621.51 crore for servicing of these loans as Assistance / Grants on account of Off Budget borrowings. In addition to the Off-Budget borrowing, implicit subsidies to the power utility of ₹14,092.61 crore on account of non-recovery of cost were also provided in the year.

(xvi) Transfer of funds to Single Nodal Agency (SNA) and Implementing Agencies:

Ministry of Finance, Government of India vide letter No. 1(13)PFMS/FCD/2020 dated 23.03.2021 had notified procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilization of the funds released through Single Nodal Agency (SNA). For each CSS, SNA is set up with own Bank Account in scheduled Commercial Bank authorised to conduct Government business by the State Government. As per the procedure, the State Government is to transfer the Central share received in its accounts to the concerned SNA's account along with corresponding State share.

As per the PFMS Report, the Government transferred ₹12,068.66 crore being Central share received in Treasury Accounts and State share of ₹11,463.08 to SNAs. However, detailed vouchers and supporting documents of actual expenditure were not received by AG office from the SNAs / Treasuries (March 2023). As per the information obtained from the PFMS portal, ₹13,925.31 crore was lying unspent in the bank accounts of SNAs as on 31 March 2023.

As per the PFMS portal of the CGA, an amount of ₹22,648.59 crore was directly transferred to the implementing agencies during 2022-23. Details of which are shown in Appendix-VI of the Finance Accounts Vol.II.

3. Contingency Fund: In exercise of the powers conferred by the Karnataka Contingency Fund Act, 1957 the State Government made the Karnataka Contingency Fund Rules, for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Karnataka. The Contingency

NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2022-23

Fund of the State of Karnataka has a corpus of ₹500.00 crore. At the end of year 2022-23, entire amount has been recouped.

The relevant figures are available in Statements 1, 2, and 21 of the Finance Accounts.

4. Public Account:

(i) (a) National Pension System:

During the year 2022-23, total contribution to the NPS which is a Defined Contribution Pension Scheme was ₹3,213.13 crore (Employees' contribution ₹1,344.16 crore and Government's contribution ₹1,868.97 crore). The detailed information on government contribution is available in Statement No.15 and 21 of the Finance Accounts. The Government transferred entire amount of ₹3,213.13 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme.

(b) Non-payment of Interest on Government Employees' Group Insurance Fund:

Karnataka Government Insurance Department (KGID) is responsible for implementing Compulsory Insurance Programme to all the Government Employees working under Karnataka Government. The KGID assures adequate financial security for the Government Employees on their attaining of superannuation retirement and financial benefits to their dependents in the event of untimely death while in service.

During the year 2022-23, the Government had made a budget provision of ₹277.93 crore for payment of interest under the head of account 2049-03-108-3-00-240. An amount of ₹238.67 crore was paid as interest for three quarters. However, interest of ₹84.66 crore (₹6.81 crore on insurance fund and ₹77.85 crore on savings fund) for the fourth quarter was not paid/transferred to MH 8011-00-107 – State Government Employees' Group Insurance Fund, due to insufficient provision (₹45.40 crore) of funds for the year 2022-23. The Department has sought for re-appropriation for transfer of interest which was yet to be done from the Government's end.

Non-transfer of interest to the Group Insurance Fund led to understatement of Revenue expenditure to the extent of ₹84.66 crore.

NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2022-23

(ii) (A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund (SDRF): In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head – ‘8121 General & Other Reserve Funds’ which is under interest bearing section), the Central and State Governments were required to contribute to the Fund in the proportion of 75:25. The fund had an opening balance of ₹2.42 crore. During the year 2022-23, the State Government transferred an amount of ₹885.34 crore (Central share ₹664.00 crore, State share ₹221.34 crore) to the fund under Major Head 8121-122 SDRF. The State also received ₹939.83 crore during 2022-23 from the Central Government towards NDRF and the entire amount of ₹1,825.17 crore (SDRF ₹885.34 crore & NDRF ₹939.83 crore) was transferred to the Fund. An expenditure of ₹1,738.39 crore was incurred from the fund head leaving a closing balance of ₹89.20 crore.

(b) State Disaster Mitigation Fund:

The State Disaster Mitigation Fund (SDMF) is to be constituted under section 48 (1) (c) of the Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation project in respect of disaster covered under State Disaster Response Fund (SDRF)/National Disaster Response Fund (NDRF) guidelines and the State specific local disaster notified by the State Government from time to time. The State Government has created the SDMF vide Notification dated 28.01.2013 under Major Head 8121-130- State Disaster Mitigation Fund.

The fund had an opening balance of ₹237.10 crore. During the year 2022-23, no amount was transferred to the Fund and no expenditure was incurred from the Fund by the State Government. The Fund had a closing balance of ₹237.10 crore as on 31 March 2023.

NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2022-23

(c) State Compensatory Afforestation Fund: In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

The fund had an opening balance of ₹889.23 crore. During the year 2022-23, no amount was received from user agencies. An amount of ₹42.07 crore (including ₹37.51 crore being interest and ₹4.56 crore amount pertaining to earlier years) was credited to the CAMPA fund under Major Head '8121-129 – State Compensatory Afforestation Fund. During the year, ₹269.37 crore was spent from the fund account, thereby leaving a closing balance of ₹661.93 crore as on 31 March 2023.

(B) Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund:

The Government of Karnataka set up the Consolidated Sinking Fund for amortization of loans. According to the guidelines of the Fund, State may contribute a minimum of 0.50 *per cent* of their outstanding liabilities (internal debt + public account) as at the end of the previous year, to the Consolidated Sinking Fund. In the year 2022-23, Government contributed ₹3,000.00 crore (0.70 *per cent*) to the Fund (outstanding liabilities as on 31 March 2022 was ₹4,28,188.43 crore). The total accumulation of the Fund was ₹11,600.00 crore as on 31 March 2023 (₹8,600 crore as on 31 March 2022).

(b) Guarantee Redemption Fund:

During the year 2022-23, Government of Karnataka had formulated a scheme called 'Guarantee Redemption Fund Scheme' to set up Guarantee Redemption Fund on the guidelines

NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2022-23

prescribed by the RBI. The Government is required to make an initial contribution of minimum of one *per cent* of the outstanding guarantees and thereafter 0.50 *per cent* every year. Even though the Karnataka Ceiling on Government Guarantees Act, 1999 did not provide for setting up of Guarantee Redemption Fund, in order to provide for sudden discharge of the State's obligation on guarantees, the Government of Karnataka had set up a Fund during 1999-2000 with corpus of ₹1.00 crore under the head of account 8235-00-200-0-02.

During 2022-23, the State Government had for the very first time transferred ₹314.00 crore (0.94 *per cent* of outstanding guarantee) under head of account 8235-00-117 – Guarantee Redemption Fund and entire amount has been invested in Government of India Securities through RBI.

(c) Central Road and Infrastructure Fund (CRIF):

The erstwhile Central Road Fund (CRF) has been renamed as the Central Road and Infrastructure Fund (CRIF), vide GOI's Gazette notification dated 31.03.2018. The CRIF will be used for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural roads and other infrastructure, *etc.*

In terms of the extant accounting procedure, the grants received by the State from the Centre are to be initially booked as Revenue Receipts under Major Head – 1601. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head 8449-103 – Subventions from Central Road and Infrastructure Fund through functional Major Head(s).

The opening balance was ₹327.25 crore. During the year 2022-23, the State Government received grants of ₹465.27 crore under Major Head - 1601 towards CRIF and transferred entire amount to the Fund. Further, an expenditure of ₹465.24 crore was incurred from the fund head in the Public Account leaving a closing balance of ₹327.28 crore.

NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2022-23

(iii) Suspense and Remittance Balances:

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The balance outstanding under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads, was ₹197.76 crore under seven Heads as on 31 March 2023 (₹141.45 crore as on 31 March 2022).

Non-clearance of balances outstanding under these heads affects the accuracy of receipt/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

(iv) Cheques and Bills: Credit balance under MH 8670-00-104 Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2022 was ₹2,252.90 crore (Credit). During 2022-23, cheques worth ₹2,44,977.10 crore were issued and cheques for ₹2,43,708.83 crore were encashed during the year, leaving a closing balance of ₹3,521.17 crore (Credit) as on 31 March 2023. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow of the Government of Karnataka till 31 March 2023.

(v) Building and other Construction Workers Welfare Cess:

The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers.

The opening balance in the fund account was ₹163.09 crore. During the year 2022-23, the Government collected ₹330.54 crore (₹220.28 crore during 2021-22) as Labour Cess under Major Head-8449-00-120 and transferred ₹117.77 crore to the Building and Other Construction Workers Welfare Board leaving a closing balance of ₹375.86 crore as on 31 March 2023.

NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2022-23

(vi) Other Cesses: During the year 2022-23, the Government collected ₹2,116.50 crore (₹1,692.65 crore was collected during 2021-22) being the collection of cess (other than Labour Cess). Out of total collection of ₹2,116.50 crore, ₹85.03 crore collected towards Road Safety cess (₹70.09 crore) and Green tax (₹14.94 crore) were not transferred to the designated fund under Major Head 8229-200-Other Development and Welfare Fund, by the State Government (₹105.15 crore during 2021-22).

Non transfer of receipts to the Reserve Fund led to understatement of Revenue expenditure to the extent of ₹85.03 crore.

(vii) Adverse Balance: Minus balances appearing in the accounts during the year are given below. The minus balances were due to misclassification and are under review/correction.

(₹ in crore)		
Major Heads	Major Head Description	Minus Balance
6003	Loans from National Co-operative Development Corporation Ltd.	174.41
6004	Loans for Centrally Sponsored Plan Scheme	18.25
6435	Loans for Other Agricultural Programmes	0.02
7610	Loans to Government Servants etc.	8.89
7615	Miscellaneous Loans	81.56

Note: There was minus balance under MH 6505, 6506 & 6701, which has not been depicted in the table due to balance being less than rupees one lakh.

(viii) Cash Balance: The Cash balance as on 31 March 2023 as per record of Accountant General (A&E) was ₹2,788.21 crore (Debit) and that reported by the RBI was ₹1.54 crore (Credit). There was a net difference of ₹2,786.67 crore (Debit), mainly due to non-reporting and non-reconciliation of figures by the Agency Banks. The difference is under reconciliation.

The relevant figures are available in Statement No. 2 of the Finance Accounts.

The Cash Balance as on 31 March 2022 as per record of Accountant General (A&E) was ₹1,518.38 crore (Debit) and that reported by the RBI was ₹26.17 crore (Debit). There was a net difference of ₹1,544.56 crore (Debit), mainly due to non-reporting and non-reconciliation.

NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2022-23

5. Impact on Revenue Expenditure:

The impact on revenue expenditure of misclassifications/non-compliance to statutory provisions on the states' finances as brought out in the preceding paras is tabulated below:

(₹ in crore)			
Para Number	Item	Overstatement of Revenue expenditure	Understatement of Revenue expenditure
(1)	(2)	(3)	(4)
2 (ii)	Misclassification between Revenue and Capital	0.15	0.21
2 (viii)	Interest adjustment	15.29	17.94
4 (i) (b)	Non-payment of Interest on Government employees' Group Insurance Fund	...	84.66
4 (vi)	Non-transfer of Cess	...	85.03
Total		15.44	187.84
(Net) Impact	Understatement		172.40

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