

सत्यमेव जयते

# FINANCE ACCOUNTS VOLUME - I

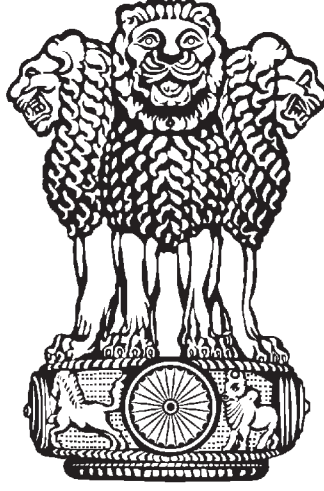
## 2021 - 22



SUPREME AUDIT INSTITUTION OF INDIA  
लोकहितार्थं 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 2022 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 2021-22.

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 2022.

#### **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 2022, there were 78 PD Accounts with an unspent balance of ₹4,105.61 crore, which were not closed as required under Article 286A of the Karnataka Financial Code. Such practices violate legislative intent, which is to ensure that funds approved by the State Government for the concerned financial year are spent during the year itself. Further, not transferring the unspent balance lying in PD Accounts to the Consolidated Fund of the State before the closure of the financial year entails the risk of misuse of public funds, fraud and misappropriation. [**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: 15-12-2022**

**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 State Government 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 State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, 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 State Government 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'.

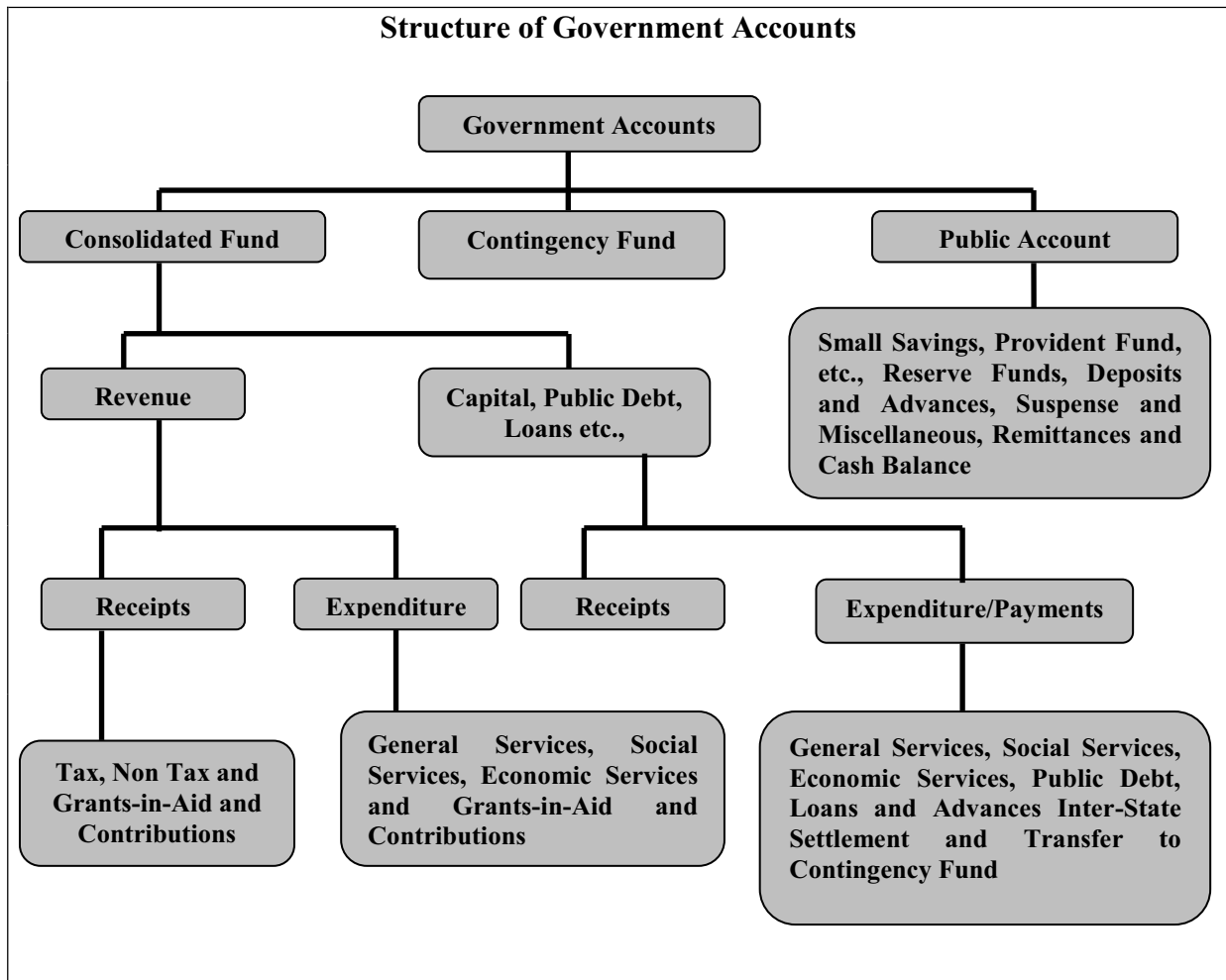
**Part II: The Contingency Fund:** This Fund is in the nature of an imprest, which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. 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 2021-22 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 2022)

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

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 Certificate 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 State Government 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:

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**Guide to the Finance Accounts – contd.**

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1. **Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, 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 State Government 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 State Government. This statement corresponds to 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) also. This statement corresponds to 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 State Government 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 State Government 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 State Government 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 State Government 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 Central Government.
- 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 State Government. *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 State Government. *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 State Government (market loans, bonds, loans from the Central Government, 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 of Investment during the year, where there is a difference 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).

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**Guide to the Finance Accounts – conclud.**

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

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# STATEMENTS

**STATEMENT NO.1 - STATEMENT OF FINANCIAL POSITION**

| <i>ASSETS</i> <sup>(1)</sup>                                         | <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 2022</i>              | <i>31 March 2021</i> |
| (1)                                                                  | (2)                              | (3)                        | <i>(₹ in crore)</i>               |                      |
|                                                                      |                                  |                            | (4)                               | (5)                  |
| <b>Cash</b>                                                          |                                  | Annexure to Stt.2          | <b>63,412.36</b>                  | <b>47,143.18</b>     |
| (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      | 3.55                              | 3.18                 |
| (iv) Cash Balance Investments account                                |                                  | Annexure to Stt. 2         | 31,973.89                         | 21,744.33            |
| (v) Deposits with Reserve Bank                                       | Para 1 (vii)                     | Annexure to Stt.2          | 1,518.39                          | 1,583.33             |
| (vi) Investment from Earmarked Funds                                 |                                  | Annexure to Stt.2, 22      | 29,914.43                         | 23,810.24            |
| <b>Capital Expenditure</b>                                           |                                  | Stt. 5, 16                 | <b>3,99,069.27</b> <sup>(#)</sup> | <b>3,51,201.00</b>   |
| (i) Investments in shares of Companies, Corporations etc.            |                                  | Stt. 8, 19                 | 70,657.43                         | 68,256.68            |
| (ii) Other Capital expenditure                                       |                                  | Stt. 16                    | 3,28,411.84                       | 2,82,944.32          |
| <b>F. Loans and Advances</b>                                         | Para 1 (v)                       | Stt. 7, 18                 | <b>35,329.29</b>                  | <b>31,246.53</b>     |
| <b>Contingency Fund (un-recouped)</b>                                |                                  | Stt. 21                    | ...                               | ...                  |
| <b>K. (c) Advances</b>                                               |                                  | Stt. 21                    | <b>6.94</b>                       | <b>6.94</b>          |
| <b>L. Suspense and Miscellaneous Balances</b>                        | Para 5 (iii)                     |                            | ...                               | ...                  |
| <b>M. Remittances</b>                                                | Para 5 (iii)                     | Stt. 21                    | <b>1,206.25</b>                   | <b>1,073.33</b>      |
| <b>Cumulative excess of expenditure over receipts</b> <sup>(1)</sup> |                                  |                            | <b>7,188.07</b>                   | ...                  |
| <b>Total</b>                                                         |                                  |                            | <b>5,06,212.18</b>                | <b>4,30,670.98</b>   |

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. 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. | 4,06,257.34            |
| <b>Less: Cumulative expenditure on Capital Outlay as indicated under Assets above</b>       | <u>3,99,069.27</u>     |
|                                                                                             | <u><b>7,188.07</b></u> |

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

**STATEMENT NO.1 - STATEMENT OF FINANCIAL POSITION – conclud.**

| <i>LIABILITIES</i> <sup>(1)</sup>                          | <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 2022</i>              | <i>31 March 2021</i> |
| (1)                                                        | (2)                              | (3)                         | <i>(₹ in crore)</i>               |                      |
| (1)                                                        | (2)                              | (3)                         | (4)                               | (5)                  |
| <b>Borrowings (Public Debt)</b>                            |                                  | 6, 17                       | <b>3,74,426.81</b> <sup>(*)</sup> | <b>3,07,757.56</b>   |
| (i) Internal Debt of the State Government                  |                                  | 6, 17                       | 3,29,041.81                       | 2,81,140.19          |
| (ii) Loans and Advances from the Central Government        |                                  | 6, 17                       | 45,385.00                         | 26,617.37            |
| Pre 1984-85 Loans                                          |                                  | 6, 17                       | 0.07                              | 0.07                 |
| Non-Plan Loans                                             |                                  | 6, 17                       | 25.34                             | 30.35                |
| Loans for State Plan Schemes                               |                                  | 6, 17                       | 7,013.92                          | 8,420.61             |
| Loans for Central Plan Schemes <sup>(2)</sup>              |                                  | 6, 17                       | 7.89                              | 7.89                 |
| Loans for Centrally Sponsored Plan Schemes <sup>(2)</sup>  |                                  | 6, 17                       | (-) 18.25                         | (-) 18.25            |
| Other Loans for States                                     |                                  | 6, 17                       | 38,356.00                         | 18,176.70            |
| Loans for Centrally Sponsored Schemes                      |                                  | 6, 17                       | 0.03                              | ...                  |
| <b>Contingency Fund</b>                                    |                                  | 21                          | <b>500.00</b>                     | <b>80.00</b>         |
| <b>Liabilities in Public Account</b>                       |                                  |                             | <b>1,31,285.37</b>                | <b>1,15,935.27</b>   |
| (i) I. Small Savings, Provident Funds, etc.                |                                  | 17, 21                      | 42,332.89                         | 38,811.09            |
| (ii) J. Reserve Funds <sup>(3)</sup>                       | Para 5 (ii)                      | 21                          | 53,045.85                         | 43,873.08            |
| (iii) K. Deposits <sup>(4)</sup>                           |                                  | 21                          | 33,682.31 <sup>(*)</sup>          | 30,874.07            |
| (iv) L. Suspense and Miscellaneous Balances <sup>(5)</sup> | Para 5 (iii)                     | 21                          | 2,224.32                          | 2,377.03             |
| (v) M. Remittances                                         | Para 5 (iii)                     |                             | ...                               | ...                  |
| <b>Cumulative excess of receipts over expenditure</b>      |                                  |                             | <b>...</b>                        | <b>6,898.15</b>      |
| <b>Total</b>                                               |                                  |                             | <b>5,06,212.18</b>                | <b>4,30,670.98</b>   |

- The Figures of Assets and Liabilities are cumulative figures. Liabilities shown above do not include the amount of off budget borrowings (₹16,682.10 crore) reported by the Government of Karnataka. Please refer Paragraph of 3 (xvi) '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 difference between Summary Statement No.01 and Detailed Statement No.17 by (-) ₹0.01 crore is due to rounding.

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**STATEMENT NO.2 - STATEMENT OF RECEIPTS AND DISBURSEMENTS**

|  | <i>Receipts</i>                |                    |   | <i>Disbursements</i> |                    |
|--|--------------------------------|--------------------|---|----------------------|--------------------|
|  | 2021-2022                      | 2020-2021          |   | 2021-2022            | 2020-2021          |
|  | <i>(₹ in crore)</i>            |                    |   | <i>(₹ in crore)</i>  |                    |
| (1)  | (2)                            | (3)                | (4)   | (5)                  | (6)                |
| <b>Part-I Consolidated Fund</b>  |                                |                    |   |                      |                    |
| <b>Section-A: Revenue</b>  |                                |                    |   |                      |                    |
| <b>Revenue Receipts</b><br><i>(Ref Statement 3&amp;14)</i>                                       | <b>1,95,761.84</b>             | <b>1,56,716.41</b> | <b>Revenue Expenditure</b><br><i>(Ref Statement 4-A, 4-B &amp;15)</i>                     | <b>2,09,428.04</b>   | <b>1,76,053.91</b> |
| <b>Tax Revenue</b><br><i>(Raised by the State)</i><br><i>(Ref Statement 3&amp;14)</i>            | <b>1,20,738.79</b>             | <b>97,052.54</b>   | Salaries <sup>(1)</sup><br><i>(Ref Statement 4-B,15 &amp; Appendix I)</i>                 | 17,058.11            | 14,783.39          |
| <b>Non-Tax Revenue</b><br><i>(Ref Statement 3&amp;14)</i>  | <b>11,777.04</b>               | <b>7,893.84</b>    | Subsidies <sup>(11)</sup><br><i>(Ref Statement 15 &amp; Appendix-II)</i>                  | 28,218.94            | 18,431.82          |
| Interest receipts<br><i>(Ref Statement 3&amp;14)</i>   | 1,314.98                       | 919.60             | Grants-in-Aid <sup>(2)</sup><br><i>(Ref Statement 4-B, 10, 15 &amp; Appendix III)</i>     | 50,966.22            | 48,089.56          |
| Others <sup>(3)</sup><br><i>(Ref Statement 3 and 14)</i>   | 10,462.06                      | 6,974.24           | <b>General Service</b>  | <b>52,470.38</b>     | <b>45,951.81</b>   |
| <b>States Share of Union Taxes/Duties</b><br><i>(Ref Statement 3&amp;14)</i>                     | <b>33,283.58</b>               | <b>21,694.11</b>   | Interest Payment and service of debt <sup>(4) (5)</sup>                                   | 24,983.61            | 21,920.39          |
|  |                                |                    | Pension and other retirement benefits   | 20,665.87            | 18,936.46          |
|  |                                |                    | Others  | 6,820.90             | 5,094.96           |
|  |                                |                    | <b>Social Services</b>  | <b>34,172.98</b>     | <b>21,697.61</b>   |
|  |                                |                    | <b>Economic Services</b>  | <b>19,925.59</b>     | <b>21,418.68</b>   |
| <b>Grant-in-Aid and contributions from Central Government</b><br><i>(Ref Statement 3&amp;14)</i> | <b>29,962.43</b>               | <b>30,075.92</b>   | <b>Compensation and assignment to Local Bodies and PRIs</b><br><i>(Ref Statement 4-A)</i> | <b>6,615.82</b>      | <b>5,681.04</b>    |
| <i>On account of rounding</i>  | (-) 0.01                       |                    | <i>On account of rounding</i>   | 0.02                 |                    |
| <b>Revenue Deficit</b>   | <b>13,666.23<sup>(#)</sup></b> | <b>19,337.50</b>   | <b>Revenue Surplus</b>  | ...                  | ...                |
| <b>Section-B: Capital</b>  |                                |                    |   |                      |                    |
| <b>Capital Receipts</b><br><i>(Ref Statement 3&amp;14)</i>                                       | <b>6.08</b>                    | <b>45.23</b>       | <b>Capital Expenditure</b><br><i>(Ref Statement 4-A,4-B,5 &amp; 16)</i>                   | <b>47,874.34</b>     | <b>45,406.05</b>   |
| Miscellaneous Capital Receipts   | 6.08                           | 45.23              | Salaries <sup>(5)</sup>   | ...                  | ...                |
|  |                                |                    | General Services<br><i>(Ref Statement 4-A, 5 &amp; 16)</i>                                | 939.79               | 1,206.29           |
|  |                                |                    | Social Services<br><i>(Ref Statement 4-A,5 &amp; 16)</i>                                  | 13,228.38            | 11,547.09          |
|  |                                |                    | Economic Services <sup>(5)</sup><br><i>(Ref Statement 4-A,5 &amp; 16)</i>                 | 33,706.17            | 32,652.67          |
| <b>Recoveries of Loans and Advances</b><br><i>(Ref Statement 7&amp;18)</i>                       | <b>126.70</b>                  | <b>269.87</b>      | <b>Loans and Advances disbursed</b><br><i>(Ref Statement 4-A, 7 &amp; 18)</i>             | <b>4,209.46</b>      | <b>2,669.17</b>    |
| General Services<br><i>(Ref Statement 7&amp;18)</i>  | ...                            | ...                | General Services<br><i>(Ref Statement 4-A, 7 &amp; 18)</i>                                | ...                  | ...                |
| Social Services<br><i>(Ref Statement 7 &amp;18)</i>  | 5.34                           | ...                | Social Services<br><i>(Ref Statement 4-A, 7 &amp; 18)</i>                                 | 2,769.70             | 1,392.75           |
| Economic Services<br><i>(Ref Statement 7&amp;18)</i>   | 114.94                         | 262.78             | Economic Services<br><i>(Ref Statement 4-A, 7 &amp; 18)</i>                               | 1,435.25             | 1,271.62           |
| Others<br><i>(Ref Statement 7 &amp;18)</i>   | 6.42                           | 7.09               | Others<br><i>(Ref Statement 4-A, 7 &amp; 18)</i>  | 4.51                 | 4.80               |
| <b>Transfer to Contingency Fund</b>  | ...                            | ...                |   | <b>420.00</b>        | ...                |
| <b>Fiscal Deficit</b>  | <b>66,037.25<sup>(#)</sup></b> | <b>67,097.62</b>   | <b>Fiscal Surplus</b>   | ...                  | ...                |

(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) 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

(5) Includes Expenditure under Object Head '241 – Commitment Charges' (₹6.21 crore).

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

| (1)   | Receipts                      |                    | (4)   | Disbursements                    |                    |
|---|-------------------------------|--------------------|---|----------------------------------|--------------------|
|   | 2021-2022                     | 2020-2021          |   | 2021-2022                        | 2020-2021          |
|   | (₹ in crore)                  |                    |   | (₹ in crore)                     |                    |
| (2)   | (3)                           | (5)                | (6)   |                                  |                    |
| <b>Public Debt Receipts</b><br>(Ref Statement 3, 6 & 17)        | <b>80,640.80</b>              | <b>84,527.94</b>   | <b>Repayment of Public Debt</b><br>(Ref Statement 4-A, 6 & 17)  | <b>13,971.54</b>                 | <b>11,015.81</b>   |
| Internal Debt (Market Loans etc.) <sup>(6)</sup>                | 60,461.42                     | 70,413.86          | Internal Debt (Market Loans etc.) <sup>(6)</sup>                | 12,559.79                        | 9,610.60           |
| Loans from GOI <sup>(6a)</sup><br>(Ref Statement 3, 6 & 17)     | 20,179.38                     | 14,114.08          | Loans from GOI<br>(Ref Statement 4-A, 6 & 17)                   | 1,411.75                         | 1,405.21           |
| <b>Net of Inter –State-Settlement</b>                           | ...                           | ...                | <b>Net of Inter –State-Settlement</b>                           | ...                              | ...                |
| <b>Total Receipts Consolidated Fund</b><br>(Ref Statement 3)    | <b>2,76,535.42</b>            | <b>2,41,559.45</b> | <b>Total Expenditure Consolidated Fund</b><br>(Ref Statement 4) | <b>2,75,903.38<sup>(*)</sup></b> | <b>2,35,144.94</b> |
| <b>On account of rounding</b>                                   | ...                           | ...                | <b>On account of rounding</b>                                   | <b>0.02</b>                      | ...                |
| <b>Deficit in Consolidated Fund</b>                             | ...                           | ...                | <b>Surplus in Consolidated Fund</b>                             | <b>632.02<sup>(#)</sup></b>      | <b>6,414.51</b>    |
| <b>Part II Contingency Fund</b>                                 |                               |                    |   |                                  |                    |
| <b>Contingency Fund<sup>(7)</sup></b><br>(Ref Statement 21)     | <b>420.00</b>                 | ...                | <b>Contingency Fund<sup>(7)</sup></b><br>(Ref Statement 21)     | ...                              | ...                |
| <b>Part III Public Account<sup>(8)</sup></b>                    |                               |                    |   |                                  |                    |
| Small savings Provident Fund etc.<br>(Ref Statement 6,17 & 21)  | 8,881.95                      | 8,472.64           | Small Savings Provident Fund etc.<br>(Ref Statement 6,17 & 21)  | 5,360.16                         | 4,840.70           |
| Reserve Funds<br>(Ref Statement 6,17 & 21)                      | 12,405.51                     | 8,313.71           | Reserve Funds<br>(Ref Statement 6,17 & 21)                      | 9,336.93                         | 6,684.46           |
| Deposits<br>(Ref Statement 6,17 & 21)                           | 73,546.49                     | 63,574.70          | Deposits<br>(Ref Statement 6,17 & 21)                           | 70,738.26                        | 64,259.84          |
| Advances<br>(Ref Statement 21)                                  | ...                           | ...                | Advances<br>(Ref Statement 21)                                  | ...                              | ...                |
| Suspense and Miscellaneous <sup>(9)</sup><br>(Ref Statement 21) | 8,61,023.01                   | 6,80,560.13        | Suspense and Miscellaneous <sup>(9)</sup><br>(Ref Statement 21) | 8,71,405.65                      | 6,91,591.17        |
| Remittances<br>(Ref Statement 21)                               | (-) 1.09                      | (-) 2.17           | Remittances<br>(Ref Statement 21)                               | 131.82                           | 33.22              |
| <b>Total Receipts Public Account</b><br>(Ref Statement 21)      | <b>9,55,855.87</b>            | <b>7,60,919.01</b> | <b>Total Disbursements Public Account</b><br>(Ref Statement 21) | <b>9,56,972.82<sup>(*)</sup></b> | <b>7,67,409.39</b> |
|   |                               |                    | <b>On account of rounding</b>                                   | <b>0.01</b>                      |                    |
| <b>Deficit in Public Account</b>                                | <b>1,116.96<sup>(#)</sup></b> | <b>6,490.38</b>    | <b>Surplus in Public Account</b>                                | ...                              | ...                |
| <b>Opening Cash Balance</b>                                     | <b>1,583.34</b>               | <b>1,659.21</b>    | <b>Closing Cash Balance<sup>(10)</sup></b>                      | <b>1,518.40</b>                  | <b>1,583.34</b>    |
| <b>Increase in Cash Balance</b>                                 | ...                           | ...                | <b>Decrease in Cash Balance</b>                                 | <b>64.94</b>                     | <b>75.87</b>       |

(3) Includes Dividends and Profits of ₹349.78 crore (Major Head 0050) during the year 2021-22. The details of Non-Tax Revenue are given in Statement No.3.

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

(5) Salaries under Capital Expenditure is Nil.

(6) Includes repayment of ₹1,627.92 crore towards National Small Savings Fund during 2021-22

(6 a) Includes back to back loans released to State in lieu of GST Compensation Shortfall (₹18,108.91 crore during 2021-22 and ₹12,407.00 during 2020-21).

|     |  |     |
|-----|--|-----|
| (7) | 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 |

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

(9) 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.

(10) The closing cash balance comprises Deposits with the Reserve Bank ₹1,518.39 crore and Remittances in Transit – Local ₹0.01 crore. For details please see Annexure at Page No.6

(11) Refer to Footnote of Appendix No.2 at Page No.367

(\*) Differs from rounding-off of absolute figure in Consolidated Fund by (-) ₹0.02 crore and in Public Accounts by (-) ₹0.01 crore.



## STATEMENT NO.2 – STATEMENT OF RECEIPTS AND DISBURSEMENTS

### (#) Calculation

- (a) **Revenue Deficit** = Revenue Expenditure – Revenue Receipts +/- On account of Rounding  
 $\text{₹}2,09,728.04 - \text{₹}1,95,761.84 + \text{₹}0.03 = \text{₹}13,666.23$
- (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  
 $\text{₹}2,09,428.04 - \text{₹}1,95,761.84 + \text{₹}47,874.34 - \text{₹}6.08 + \text{₹}4,209.46 - \text{₹}126.70 + \text{₹}420.00 + \text{₹}0.03 = \text{₹}66,037.25$
- (c) **Surplus in Consolidated Fund** = Total Receipts Consolidated Fund – Total Expenditure Consolidated Fund +/- On account of Rounding  
 $\text{₹}2,76,535.42 - \text{₹}2,75,903.38 - \text{₹}0.02 = \text{₹}632.02$
- (d) **Deficit in Public Account** = Total Disbursements - Public Account – Total Receipts - Public Account +/- On account of Rounding  
 $\text{₹}9,56,972.82 - \text{₹}9,55,855.87 + \text{₹}0.01 = \text{₹}1,116.96$

## ANNEXURE A. CASH BALANCES AND INVESTMENTS OF CASH BALANCES

| <i>Particulars</i>       |   | <i>As on</i><br><i>31 March 2022</i> | <i>As on</i><br><i>31 March 2021</i> |
|--------------------------|---|--------------------------------------|--------------------------------------|
|                          |   | <i>(₹ in crore)</i>                  |                                      |
| (1)                      |   | (2)                                  | (3)                                  |
| <b>(a)</b>               | <b>General Cash Balance:</b>  |                                      |                                      |
|                          | 1. Cash in Treasuries   | ...                                  | ...                                  |
|                          | 2. Deposits with the Reserve Bank <sup>(1)</sup>                            | 1,518.39 <sup>(4)</sup>              | 1,583.33                             |
|                          | 3. Remittances in Transit – Local   | 0.01                                 | 0.01                                 |
|                          | <b>Total (1 to 3)</b>   | <b>1,518.40</b>                      | <b>1,583.34</b>                      |
|                          | 4. Investments held in the Cash Balance Investment Account <sup>(2)</sup>   | 31,973.89                            | 21,744.33                            |
|                          | <b>Total (a)</b>  | <b>33,492.29</b>                     | <b>23,327.67</b>                     |
| <b>(b)</b>               | <b>Other Cash Balances and Investments:</b>                                 |                                      |                                      |
|                          | 1. Cash with Departmental Officers  | 2.09                                 | 2.09                                 |
|                          | 2. Permanent Advances for Contingent expenditure with Departmental Officers | 3.55                                 | 3.18                                 |
|                          | 3. Investments of Earmarked Funds <sup>(3)</sup>                            | 29,914.43                            | 23,810.24                            |
|                          | <b>Total (b)</b>  | <b>29,920.07</b>                     | <b>23,815.51</b>                     |
| <b>Total (a) and (b)</b> |   | <b>63,412.36</b>                     | <b>47,143.18</b>                     |

(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 2020-21 advised to the Reserve Bank upto 15 April 2022.

(2) For details please refer explanatory Note.

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

(4) There was a difference of ₹1,544.56 crore (Dr.) between the figures reflected in the accounts {₹1,518.39 crore (Dr.)} and that intimated by the Reserve Bank of India {₹26.17 crore (Cr.)} as on March (JE) 2022. 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 State Government 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 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 are granted to the State Government.

**(c) Ways and Means Advances:** The limit for Normal Ways and Means Advances to the State Government was raised from ₹1,985.00 crore to ₹3,176.00 crore with effect from 01 April 2021. 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 2021-22, the State Government has not availed of any Ways & Means advances from the Reserve Bank of India as the minimum balances was being maintained during the entire year.

**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 2021-22, is given in the table below:-

|       |   |     |
|-------|---|-----|
| (i)   | Number of days on which the minimum balance was maintained without taking any advance   | 365 |
| (ii)  | Number of days on which the minimum balance was maintained by taking ordinary ways and means advance                            | NIL |
| (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 ₹899.44 crore.

| (₹ in crore) |                                    |                  |
|--------------|------------------------------------|------------------|
| (i)          | Government of India Treasury Bills | 31,973.57        |
| (ii)         | Government of India Securities     | 0.32             |
| (iii)        | Other Investments                  | 0.01             |
| <b>Total</b> |                                    | <b>31,973.90</b> |

The Government of Karnataka had invested in 14 days Treasury Bills and 91 days Treasury Bills. The operative limits of Normal Ways and Means advances and Special Ways and Means Advances, for the year 2021-22 is given in the tables below:

| (₹ in crore)  |               |
|---|---------------|
| <i>(1) Limits of Normal Ways and Means advances</i> |               |
| <i>Effective date</i>                               | <i>Amount</i> |
| 01-04-2021  | 3,176.00      |

| <i>(2) Limits of Special Ways and Means advances</i> |               |                       |               |
|--|---------------|-----------------------|---------------|
| <i>Effective date</i>                                | <i>Amount</i> | <i>Effective date</i> | <i>Amount</i> |
| 01-04-2021   | 1,912.95      | 10-11-2021            | 23,590.79     |
| 07-04-2021   | 1,913.75      | 11-11-2021            | 26,885.72     |
| 08-04-2021   | 6,624.32      | 15-11-2021            | 26,886.84     |
| 22-04-2021   | 10,393.33     | 17-11-2021            | 26,885.70     |
| 29-04-2021   | 14,162.17     | 24-11-2021            | 26,885.72     |
| 04-05-2021   | 14,163.12     | 25-11-2021            | 30,651.53     |
| 06-05-2021   | 16,047.54     | 01-12-2021            | 30,651.93     |
| 10-05-2021   | 16,056.70     | 02-12-2021            | 32,535.39     |
| 11-05-2021   | 16,050.59     | 06-12-2021            | 32,547.41     |
| 14-05-2021   | 16,050.61     | 07-12-2021            | 32,536.52     |
| 15-05-2021   | 16,050.52     | 09-12-2021            | 34,420.18     |
| 17-05-2021   | 16,050.61     | 10-12-2021            | 34,418.55     |
| 24-05-2021   | 16,051.49     | 13-12-2021            | 34,416.47     |
| 25-05-2021   | 16,057.11     | 16-12-2021            | 36,302.72     |
| 26-05-2021   | 16,050.72     | 17-12-2021            | 36,314.02     |

**ANNEXURE A. CASH BALANCES AND INVESTMENTS OF CASH BALANCES**  
**– concld.**

*(₹ in crore)*

| <i>Effective date</i> | <i>Amount</i> | <i>Effective date</i> | <i>Amount</i> |
|-----------------------|---------------|-----------------------|---------------|
| 01-06-2021            | 16,051.13     | 20-12-2021            | 36,318.67     |
| 02-06-2021            | 16,050.91     | 21-12-2021            | 36,317.92     |
| 05-06-2021            | 16,039.76     | 09-11-2021            | 23,588.23     |
| 07-06-2021            | 16,051.90     | 23-12-2021            | 38,203.30     |
| 10-06-2021            | 16,043.61     | 24-12-2021            | 39,147.22     |
| 11-06-2021            | 16,043.62     | 27-12-2021            | 39,150.05     |
| 16-06-2021            | 16,043.63     | 28-12-2021            | 39,147.26     |
| 17-06-2021            | 16,056.72     | 01-01-2022            | 39,002.27     |
| 19-06-2021            | 16,056.28     | 03-01-2022            | 39,002.58     |
| 21-06-2021            | 16,059.39     | 10-01-2022            | 39,012.35     |
| 23-06-2021            | 16,062.06     | 11-01-2022            | 39,002.86     |
| 28-06-2021            | 16,062.29     | 13-01-2022            | 37,118.82     |
| 01-07-2021            | 15,947.50     | 19-01-2022            | 36,464.67     |
| 08-07-2021            | 11,236.88     | 20-01-2022            | 31,755.04     |
| 09-07-2021            | 11,236.90     | 24-01-2022            | 31,755.40     |
| 12-07-2021            | 11,238.64     | 25-01-2022            | 31,755.05     |
| 13-07-2021            | 11,236.91     | 27-01-2022            | 27,046.38     |
| 22-07-2021            | 12,178.17     | 28-01-2022            | 27,046.44     |
| 28-07-2021            | 12,177.97     | 31-01-2022            | 27,050.09     |
| 29-07-2021            | 13,119.23     | 01-02-2022            | 27,046.46     |
| 31-07-2021            | 13,115.58     | 02-02-2022            | 22,339.99     |
| 02-08-2021            | 13,121.66     | 03-02-2022            | 22,340.96     |
| 03-08-2021            | 13,121.27     | 10-02-2022            | 15,282.11     |
| 05-08-2021            | 15,947.43     | 15-02-2022            | 15,288.06     |
| 07-08-2021            | 15,946.22     | 17-02-2022            | 15,288.72     |
| 09-08-2021            | 15,947.43     | 21-02-2022            | 15,288.80     |
| 10-08-2021            | 15,953.86     | 22-02-2022            | 15,288.72     |
| 12-08-2021            | 19,721.94     | 24-02-2022            | 9,031.52      |
| 17-08-2021            | 19,727.66     | 28-02-2022            | 9,042.55      |
| 26-08-2021            | 21,612.27     | 01-03-2022            | 9,031.58      |
| 30-08-2021            | 21,612.83     | 03-03-2022            | 7,148.12      |
| 06-09-2021            | 21,622.11     | 07-03-2022            | 7,157.38      |
| 07-09-2021            | 21,612.83     | 08-03-2022            | 7,148.09      |
| 09-09-2021            | 21,615.04     | 09-03-2022            | 7,150.47      |
| 13-09-2021            | 21,616.21     | 10-03-2022            | 5,266.81      |
| 14-09-2021            | 21,615.04     | 14-03-2022            | 5,267.98      |
| 16-09-2021            | 21,634.36     | 15-03-2022            | 5,266.82      |
| 17-09-2021            | 21,636.89     | 16-03-2022            | 5,279.37      |
| 20-09-2021            | 21,647.67     | 17-03-2022            | 3,396.19      |
| 21-09-2021            | 21,644.09     | 19-03-2022            | 3,386.75      |
| 24-09-2021            | 21,644.07     | 21-03-2022            | 3,401.03      |
| 30-09-2021            | 21,645.73     | 22-03-2022            | 3,396.45      |
| 01-10-2021            | 21,707.47     | 24-03-2022            | 1,513.78      |
| 07-10-2021            | 21,707.60     | 25-03-2022            | 2,454.61      |
| 14-10-2021            | 23,591.64     | 28-03-2022            | 4,124.10      |
| 21-10-2021            | 23,591.33     | 30-03-2022            | 3,795.06      |
| 28-10-2021            | 23,589.90     | 31-03-2022            | 22,616.46     |
| 03-11-2021            | 23,586.58     |                       |               |



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

**I TAX AND NON-TAX REVENUE**

| <i>Description</i>   | <i>Actuals</i>      |                    |
|--|---------------------|--------------------|
|  | <i>2021-22</i>      | <i>2020-21</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>1,20,738.79</b>  | <b>97,052.54</b>   |
| State Goods and Service Tax <sup>(1)</sup>                                 | 49,929.02           | 37,711.18          |
| State Excise   | 26,377.68           | 23,332.10          |
| Taxes on Sales, Trade etc.   | 19,273.70           | 16,027.59          |
| Stamps and Registration Fees   | 14,019.66           | 10,576.43          |
| Taxes on Vehicles  | 6,915.26            | 5,606.99           |
| Taxes and Duties on Electricity  | 2,723.86            | 2,433.68           |
| Other Taxes on Income and Expenditure                                      | 1,268.98            | 1,127.10           |
| Land Revenue   | 181.49              | 183.72             |
| Other Taxes and Duties on Commodities and Services                         | 30.62               | 37.62              |
| Taxes on Goods and Passengers  | 17.85               | 16.15              |
| Taxes on Agricultural Income   | 0.67                | (-) 0.02           |
| <b>A.2. Share of net proceeds of Union Taxes and Duties</b>                | <b>33,283.58</b>    | <b>21,694.11</b>   |
| Corporation Tax  | 9,823.19            | 6,656.01           |
| Other Taxes on Income and Expenditure                                      | 0.07                | ...                |
| Taxes on Income other than Corporation Tax                                 | 9,623.93            | 6,837.75           |
| Central Goods and Service Tax  | 9,158.36            | 6,236.01           |
| Customs  | 2,573.81            | 1,110.05           |
| Union Excise Duties  | 1,539.33            | 714.26             |
| Service Tax  | 528.33              | 119.03             |
| Other Taxes and Duties on Commodities and Services                         | 33.93               | 21.00              |
| Taxes on Wealth  | 2.63                | ...                |
| <b>Total A</b>   | <b>1,54,022.37</b>  | <b>1,18,746.65</b> |
| <b>B. Non-Tax Revenue</b>  |                     |                    |
| Non-Ferrous Mining and Metallurgical Industries                            | 6,308.31            | 3,893.45           |
| Interest Receipts  | 1,314.98            | 919.60             |
| Miscellaneous General Services   | 648.11              | 420.14             |
| Medical and Public Health  | 522.12              | 418.59             |
| Forestry and Wild Life   | 281.69              | 275.90             |
| Other Administrative Services  | 416.98              | 387.81             |
| Police   | 500.32              | 367.24             |
| Education, Sports, Art and Culture   | 287.20              | 174.50             |
| Other General Economic Services  | 67.06               | 93.68              |
| Roads and Bridges  | 60.56               | 50.04              |
| Housing  | 82.49               | 85.48              |
| Contributions and Recoveries towards Pension and Other Retirement Benefits | 76.55               | 65.87              |
| Labour and Employment  | 60.38               | 57.98              |
| Minor Irrigation   | 1.40                | 1.51               |

(1) It includes Provisional/Advance settlement of Integrated Goods and Service Tax (IGST) of ₹3,099.36 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>2021-22</i>      | <i>2020-21</i>  |
|                                    | <i>(₹ in crore)</i> |                 |
| <b>(1)</b>                         | <b>(2)</b>          | <b>(3)</b>      |
| <b>B. Non-Tax Revenue</b>          |                     |                 |
| Power                              | 262.07              | 236.64          |
| Co-operation                       | 50.32               | 43.30           |
| Village and Small Industries       | 53.25               | 27.33           |
| Dividends and Profits              | 349.78              | 80.70           |
| Public Works                       | 41.88               | 37.32           |
| Stationery and Printing            | 19.19               | 15.33           |
| Fisheries                          | 22.46               | 19.21           |
| Medium Irrigation                  | 15.84               | 21.63           |
| Other Social Services              | 5.93                | 43.45           |
| Shipping                           | 15.89               | 14.73           |
| Crop Husbandry                     | 201.18              | 8.37            |
| Animal Husbandry                   | 7.37                | 7.37            |
| Other Rural Development Programmes | 8.86                | 46.72           |
| Public Service Commission          | 1.33                | 11.48           |
| Food Storage and Warehousing       | 14.68               | 5.53            |
| Urban Development                  | 12.57               | 10.33           |
| Social Security and Welfare        | 9.60                | 2.98            |
| Ports and Light Houses             | 6.30                | 15.60           |
| Jails                              | 4.09                | 3.87            |
| Land Reforms                       | 4.22                | 0.26            |
| Inland Water Transport             | 1.10                | 1.20            |
| Information and Publicity          | 2.40                | 1.94            |
| Water Supply and Sanitation        | 7.01                | 5.39            |
| Civil Aviation                     | 12.05               | 15.32           |
| Tourism                            | 8.93                | 0.41            |
| Industries                         | 2.29                | 1.82            |
| Civil Supplies                     | 0.24                | 0.24            |
| Other Agricultural Programmes      | 0.03                | 0.01            |
| Family Welfare                     | 2.91                | 3.16            |
| Non-Conventional Sources Of Energy | 0.05                | 0.14            |
| Major Irrigation                   | 5.07                | 0.27            |
| Plantations                        | ...                 | ...             |
| Road Transport                     | ...                 | ...             |
| <b>Total B</b>                     | <b>11,777.04</b>    | <b>7,893.84</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>2021-22</i>                  | <i>2020-21</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>12,659.36</b> <sup>(2)</sup> | <b>9,851.89</b>    |
| Central Assistance/Share  | 9,878.78                        | 7,136.10           |
| Externally Aided Projects for Centrally Sponsored Schemes             | 5.03                            | ...                |
| Grants under proviso to Article 275(1) of constitution                | 21.00                           | 7.93               |
| Grants from Central Road Fund   | ...                             | 434.99             |
| Receipts awaiting transfer to other minor heads                       | ...                             | 10.54              |
| Special Component Plan for Schedule Castes                            | 1,919.12                        | 1,717.29           |
| Tribal Area Sub-Plan  | 835.43                          | 545.76             |
| Deduct Refund   | ...                             | (-) 0.72           |
| <b>Finance Commission Grants</b>                                      | <b>6,239.03</b> <sup>(3)</sup>  | <b>5,557.00</b>    |
| Post Devolution revenue Deficit Grant                                 | 1,631.00                        | ...                |
| Grants for Rural Local Bodies   | 2,375.50                        | 3,217.00           |
| Grants for Urban Local Bodies   | 890.00                          | 1,549.00           |
| Grants-in-Aid for State Disaster Response Fund                        | 632.80                          | 791.00             |
| 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>11,064.04</b> <sup>(4)</sup> | <b>14,667.03</b>   |
| Grants under proviso to Article 275 (1) of the Constitution           | 11.10                           | ...                |
| Grants Towards Contribution to National Disaster Response Fund        | 1,623.30                        | 689.27             |
| Grants from Central Road Fund   | 442.90                          | ...                |
| Compensation for loss of revenue arising out of implementation of GST | 8,976.43                        | 13,789.26          |
| Special Assistance  | 10.31                           | 188.50             |
| <b>Total C</b>  | <b>29,962.43</b>                | <b>30,075.92</b>   |
| <b>Total Revenue Receipts (A+B+C)</b>                                 | <b>1,95,761.84</b>              | <b>1,56,716.41</b> |
| <b>D. Miscellaneous Capital Receipts</b>                              |                                 |                    |
| Disinvestments proceeds   | 0.48                            | 3.25               |
| Other receipts  | 14.28                           | 46.94              |
| Deduct refund   | (-) 8.68                        | (-) 4.96           |
| <b>Total D</b>  | <b>6.08</b>                     | <b>45.23</b>       |
| <b>E. Public Debt receipts</b>  |                                 |                    |
| <b>Internal Debt</b>  | <b>60,461.42</b>                | <b>70,413.86</b>   |
| Market Loans  | 58,999.96                       | 69,000.00          |
| Loans from Financial Institutions                                     | 1,461.46                        | 1,413.86           |
| Ways and Means Advances from the RBI                                  | ...                             | ...                |

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

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

| <i>Description</i>  | <i>Actuals</i>      |                    |
|---|---------------------|--------------------|
|   | <i>2021-22</i>      | <i>2020-21</i>     |
|   | <i>(₹ in crore)</i> |                    |
| <b>(1)</b>  | <b>(2)</b>          | <b>(3)</b>         |
| <b>Loans and Advances from Central Government</b>             | <b>20,179.38</b>    | <b>14,114.08</b>   |
| Non-Plan Loans  | (-) 0.03            | 0.04               |
| Co-operative for weaker section                               | 0.03                | ...                |
| Other Loans for States  | 20,179.38           | 14,114.04          |
| <b>Total E</b>  | <b>80,640.80</b>    | <b>84,527.94</b>   |
| <b>F. Loans and Advances by State Government (Recoveries)</b> | <b>126.70</b>       | <b>269.87</b>      |
| <b>Total Receipts in Consolidated Fund (A+B+C+D+E+F)</b>      | <b>2,76,535.42</b>  | <b>2,41,559.45</b> |

- (2) It includes NMSA – Rain fed Area Development (₹5.88 crore), National Food Security Mission (₹66.87 crore), National Mission on Agriculture Extension and Technology (₹18.22 crore), Submission on Agricultural Mechanization (₹82.60 crore), Rashtriya Krishi Vikasa Yojane (RKVY) (₹93.98 crore), National Horticulture Mission (₹41.58 crore), Per Drop More Crop (PMKSY) (₹380.00 crore), National Livestock Mission (₹7.72 crore), Integrated Watershed Management Programme (IWMP) (₹83.30 crore), Formulization of MFP (₹15.37 crore), Integrated Sample Survey for Estimation of Production of Major Live Stock Products (₹1.90 crore), PMMSY (₹67.28 crore), Modernisation of Police Forces (₹41.54 crore), Shyama Prasad Mukherjee Urban Mission (₹13.69 crore), National Rural – Drinking Water Programme (NRDWP) (₹815.80 crore), Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) (₹1,212.02 crore), National Rural Livelihood Mission (NRLM) (₹164.94 crore), Pradhan Mantri Gram Sadak Yojana (₹704.25 crore), Krishonnati Yojane (Agro Forestry under NMSA) (₹1.90 crore), National Afforestation Programme (National Mission for a Green India) (₹10.30 crore), Integrated Development of Wildlife Habitats (₹5.72 crore), Project Tiger (₹22.98 crore), Project Elephant Karnataka (₹2.61 crore), Rashtreeya Gram Swaraj Abhiyan (RGSA) (₹22.15 crore), Intensification Of Forest Management (₹1.57 crore), Pre Matric Scholarship to OBC (₹25.00 crore), Post-Matric Scholarship to OBC (₹50.00 crore), Multi-Sectoral Development Programme for Minorities (₹35.14 crore), Integrated Child Development Service (ICDS) (₹648.11 crore), Integrated Child Protection Scheme (ICPS) (₹42.52 crore), Swadhar Greh (₹6.68 crore), Ujjwala Scheme (₹1.24 crore), Nirbhaya Scheme (₹6.64 crore), Intra State Movement And Handling of Food grains and FPS dealers (₹779.27 crore), National Social Assistance Programme (NSAP) (₹12.85 crore), Pradhan Mantri Awas Yojane (Urban) (₹99.80 crore), Mid Day Meal (MDM) (₹409.45 crore), Samagra Shiksha (₹350.19 crore), National Service Scheme (₹0.61 crore), National Cyclone Risk Mitigation (NCRMP) (₹14.00 crore), Indira Gandhi National Family Benefit Scheme (₹16.75 crore), Indira Gandhi National Old Age Pension Scheme (₹199.78 crore), Indira Gandhi National Widow Pension Scheme (₹1,17.26 crore), Rashtriya Uchchar Shikshabhiyana (RUSA) (₹2.90 crore), Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (₹169.27 crore), Urban Development and Urban Poverty Alleviation Mission for 100 Smart Cities (₹897.16 crore), Swachh Bharath Urban (₹216.23 crore), Development of Infrastructure facilities for Judiciary including Gram Nyayalayas (₹27.00 crore), Accelerated Irrigation Benefits Programme (₹111.78 crore), National Urban Health Mission (₹25.91 crore), National Health Mission (NHM) (₹1,333.27 crore), National Ayush Mission (₹14.01 crore), Establishment of New Medical Colleges attached with District/Referral Hospitals (Chikkamagalur, Haveri Yadgiri) (₹363.55 crore), Market Development Assistance to Coir Sector (₹1.23 crore), Teritary Care Programms DIMHANS (₹3.28 crore), PM Aayushman Bharat Health Infrastructure (₹8.54 crore), Pradhan Manthri Koushalya Vikas Yojane (₹2.48 crore), Up Gradation of ITIs (₹1.70 crore), National Database for Unorganised Workers (₹1.00 crore), Externally Aided Projects (₹5.03 crore), GIA Under Article 275(1) of Constitution (₹21.00 crore), (Special Component Plan for Scheduled Castes) SCP for SC – NMSA Rainfed Area Development (₹1.33 crore), SCP for SC Integrated watershed



Management Programme (IWMP) (₹34.13 crore), SCP for SC – National Food Security Mission (₹13.92 crore), SCP for SC – National Mission on Agriculture Extension and Technology (₹4.10 crore), SCP for SC – Submission on Agriculture Mechanisation (₹42.72 crore), SCP for SC – Rashtriya Krishi Vikasa Yojane (RKVY) (₹13.68 crore), SCP for SC Formulization of MFP (₹1.77 crore), SCP for SC – National Horticulture Mission (₹8.64 crore), SCP for SC – Per Drop More Crop (PMKSY) (₹85.00 crore), SCP for SC – National Livestock Mission (₹1.19 crore), SCP for PMMSY (₹21.47 crore), SCP for SC – National Rural – Drinking Water Programme (NRDWP) (₹325.22 crore), SCP for SC – National Rural Livelihood Mission (NRLM) (₹56.38 crore), SCP for SC – Rastreeya Gram Swaraj Abhiyan (RGSA) (₹2.04 crore), SCP for SC – Krishnonnati Yojane (Agro Forestry under NMSA) (₹0.40 crore), SCP for SC – National Afforestation Programme (National Mission for a Green India) (₹1.29 crore), SCP for SC – Integrated Development of Wildlife Habitats (₹3.42 crore), SCP for SC – Project Tiger (₹3.28 crore), Pre Matric Scholarship to SC Students (₹76.58 crore), Post Matric Scholarship for SC Students (₹3.10 crore), SCP for SC – Strengthening of Machinery for Enforcement of Protection of Civil Rights Act 1955 (₹61.85 crore), SCP for SC – Pradhan Mantri Adarsh Gram Yojana (PMAGY) (₹82.44 crore), Special Assistance to SCP (₹100.13 crore), Babu Jagajivan Ram Chhatrawas Yojana (₹10.13 crore), SCP for SC – Integrated child Development Service (ICDS) (₹302.10 crore), SCP for SC – National Social Assistance Programme (NSAP) (₹2.17 crore), Indira Gandhi National Family Benefit Scheme (₹1.08 crore), Indira Gandhi National Old Age Pension Scheme (₹63.00 crore), Indira Gandhi National Widow Pension Scheme (₹32.47 crore), SCP for SC – Pradhana Mantri Awas Yojane (Urban) (₹129.98 crore), SCP for SC Rashtriya Uchchar Shikshabhiyana (RUSA) (₹0.56 crore), SCP for SC – Mid Day Meal (MDM) (₹36.45 crore), Samagra Shiksha (₹90.86 crore), SCP for SC – National Urban Health Mission (₹5.86 crore), SCP for SC – National Health Mission (NHM) (₹190.74 crore), SCP for SC – National Ayush Mission (₹2.82 crore), Establishment of New Medical Colleges attached with District /Referral Hospitals SCP (Chikkamagalur, Haveri Yadgiri) (₹103.87 crore), PM Ayushman Bharat Health Infrastructure Mission (₹1.93 crore), SCP for SC – Pradhan Manthri Koushalya Vikas Yojane (₹0.55 crore), SCP for SC Upgradation of ITIs (₹0.49 crore), TSP – NMSA Rainfed Area Development (₹0.54 crore), TSP – Integrated Watershed Management Programme (IWMP) (₹2.41 crore), TSP – National Food Security Mission (₹5.70 crore), TSP – National Mission on Agricultural Extension and Technology (₹1.68 crore), TSP – Submission on Agricultural Mechanisation (₹22.52 crore), TSP – Rashtriya Krishi Vikasa Yojane (RKVY) (₹5.42 crore), TSP – Formulization of MFP (₹0.33 crore), TSP – National Horticulture Mission (₹3.78 crore), TSP – Per Drop More Crop (PMKSY) (₹35.00 crore), TSP – National Livestock Mission (₹0.80 crore), TSP – PMMSY (₹10.09 crore), TSP – National Rural – Drinking Water Programme (NRDWP) (₹111.17 crore), TSP – National Rural Livelihood Mission (NRLM) (₹39.05 crore), Rastreeya Gram Swaraj Abhiyan (₹4.96 crore), TSP – Krishnonnati Yojane (Agro Forestry under NMSA) (₹0.20 crore), TSP – National Afforestation Programme (National Mission for a Green India) (₹1.87 crore), TSP for SC Integrated Development of Wildlife Habitats (₹3.42 crore), TSP – Project Tiger (₹3.31 crore), Development of particularly vulnerable tribal groups (₹6.61 crore), CSS of Post Matric scholarships for ST (₹170.81 crore), Pre – Matric Scholarship for ST Students (₹17.53 crore), Special Assistance to TSP (₹21.40 crore), Support to Tribal Research Institute (₹1.84 crore), TSP – Integrated child Developmen Service (ICDS) (₹59.28 crore), TSP – National Social Assistance Programme (NSAP) (₹1.16 crore), Indira Gandhi National Family Benefit Scheme (₹1.03 crore), Indira Gandhi National Old Age Pension Scheme (₹28.74 crore), Indira Gandhi National Widow Pension Scheme (₹17.88 crore), TSP – Pradhana Mantri Awas Yojane (Urban) (₹27.76 crore), TSP - Rashtriya Uchchar Shikshabhiyana ( RUSA) (₹0.28 crore), TSP – Mid Day Meal (MDM) (₹42.44 crore), Samagra Shiksha (₹33.46 crore), TSP – National Urban Health Mission (₹2.37 crore), TSP – National Health Mission (NHM) (₹95.97 crore), TSP – National Ayush Mission (₹1.38 crore), Establishment of New Medical Colleges attached with District /Referral Hospitals TSP (Chikkamagalur, Haveri Yadgiri) (₹51.94 crore), PM Aayushman Bharat Health Infrastructure (₹0.78 crore), TSP – Pradhan Manthri Koushalya Vikas Yojane (₹0.29 crore), TSP – Up – Gradation of it is (₹0.22 crore).

- (3) Post Devolution Revenue deficit grant (₹1,631.00 crore), XV FCG – Basic / Tied Grants to PRIs (₹2,375.50 crore), XIV FCG – Grants to ULBs (₹890.00 crore), XV FCG Central Share to State Disaster Response Fund (₹632.80 crore), Disaster Mitigation Fund (₹158.20 crore), XV Finance Commission Grant for Strengthening Primary Health Care Center (₹551.53 crore).
- (4) Grant under proviso to Article 275(1) of the Constitution – ST Welfare (₹11.10 crore), Contribution from National Disaster Relief Fund (NDRF) (₹1,623.30 crore), Grants from Central Road Fund (₹442.90 crore), Integrated sample Survey for Estimated Production of Major Livestock Product (₹0.25 crore), Scheme Financed from Nirbhaya Fund (₹9.88 crore), Other Disaster Management Projects (₹0.18 crore), Compensation for loss of Revenue arising out of implementation of GST (GST Compensation) (₹8,976.43 crore).
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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> |                |                           |                  |
| <b>(1)</b>  | <b>(2)</b>          | <b>(3)</b>     | <b>(4)</b>                | <b>(5)</b>       |
| <b>A. General Services</b>  |                     |                |                           |                  |
| <b>A. 1 Organs of State</b>   |                     |                |                           |                  |
| Parliament/State/Union Territory Legislatures                             | 203.90              | ...            | ...                       | 203.90           |
| President, Vice-President/Governor/<br>Administrator of Union Territories | 10.66               | ...            | ...                       | 10.66            |
| Council of Ministers  | 17.02               | ...            | ...                       | 17.02            |
| Administration of Justice   | 1,438.35            |                |                           | 1,438.35         |
| Elections   | 190.34              | ...            | ...                       | 190.34           |
| <b>TOTAL A.1</b>  | <b>1,860.27</b>     | <b>...</b>     | <b>...</b>                | <b>1,860.27</b>  |
| <b>A. 2 Fiscal Services</b>   |                     |                |                           |                  |
| Collection of Taxes on Income and Expenditure                             | 4.36                | ...            | ...                       | 4.36             |
| Land Revenue  | 802.94              | ...            | ...                       | 802.94           |
| Stamps and Registration   | 116.82              | ...            | ...                       | 116.82           |
| State Excise  | 234.43              | ...            | ...                       | 234.43           |
| Taxes on Sales, Trade etc.  | (-) 0.03            | ...            | ...                       | (-) 0.03         |
| Taxes on Vehicles   | 264.89              | ...            | ...                       | 264.89           |
| Collection charges under State Goods and Services<br>Tax                  | 404.54              | ...            | ...                       | 404.54           |
| Other Taxes and Duties on Commodities and<br>Services                     | 24.73               | ...            | ...                       | 24.73            |
| Other Fiscal Services   | 11.35               | 10.23          | ...                       | 21.58            |
| Appropriation for reduction or<br>Avoidance of Debt                       | 3,780.00            | ...            | ...                       | 3,780.00         |
| Interest Payments   | 24,983.61           | ...            | ...                       | 24,983.61        |
| <b>Total A 2</b>  | <b>30,627.64</b>    | <b>10.23</b>   | <b>...</b>                | <b>30,637.87</b> |
| <b>A. 3 Administrative Services</b>                                       |                     |                |                           |                  |
| Public Service Commission   | 57.53               | ...            | ...                       | 57.53            |
| Secretariat - General Services  | 249.19              | ...            | ...                       | 249.19           |
| District Administration   | 553.61              | ...            | ...                       | 553.61           |
| Treasury and Accounts Administration                                      | 221.50              | ...            | ...                       | 221.50           |
| Police  | 6,650.83            | 149.89         | ...                       | 6,800.72         |
| Jails   | 268.91              | ...            | ...                       | 268.91           |
| Stationery and Printing   | 71.99               | ...            | ...                       | 71.99            |
| Public Works  | 780.42              | 778.26         | ...                       | 1,558.68         |
| Vigilance   | 79.79               | ...            | ...                       | 79.79            |
| Other Administrative Services   | 454.31              | 1.41           | ...                       | 455.72           |
| <b>TOTAL A.3</b>  | <b>9,388.08</b>     | <b>929.56</b>  | <b>...</b>                | <b>10,317.64</b> |
| <b>A. 4 Pensions and Miscellaneous General Services</b>                   |                     |                |                           |                  |
| Pensions and Other Retirement Benefits                                    | 20,665.87           | ...            | ...                       | 20,665.87        |
| Miscellaneous General Services  | 127.19              | ...            | ...                       | 127.19           |
| <b>TOTAL A.4</b>  | <b>20,793.06</b>    | <b>...</b>     | <b>...</b>                | <b>20,793.06</b> |
| <b>TOTAL A. General Services</b>  | <b>62,669.05</b>    | <b>939.79</b>  | <b>...</b>                | <b>63,608.84</b> |

**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> |                  |                           |                   |
| <b>(1)</b>  | <b>(2)</b>          | <b>(3)</b>       | <b>(4)</b>                | <b>(5)</b>        |
| <b>B. Social Services</b>   |                     |                  |                           |                   |
| <b>B. 1 Education, Sports, Art and Culture</b>  |                     |                  |                           |                   |
| General Education (*)   | 27,600.96           | 1,634.07         | ...                       | 29,235.03         |
| Technical Education   | 1,019.70            | ...              | ...                       | 1,019.70          |
| Sports and Youth Services   | 195.91              | ...              | ...                       | 195.91            |
| Art and Culture   | 323.69              | ...              | ...                       | 323.69            |
| <b>TOTAL B.1</b>  | <b>29,140.26</b>    | <b>1,634.07</b>  | <b>...</b>                | <b>30,774.33</b>  |
| <b>B. 2 Health and Family Welfare</b>   |                     |                  |                           |                   |
| Medical and Public Health   | 11,856.18           | 2,574.84         | ...                       | 14,431.02         |
| Family Welfare  | 913.72              | ...              | ...                       | 913.72            |
| <b>TOTAL B.2</b>  | <b>12,769.90</b>    | <b>2,574.84</b>  | <b>...</b>                | <b>15,344.74</b>  |
| <b>B. 3 Water Supply, Sanitation, Housing and Urban Development</b>                                   |                     |                  |                           |                   |
| Water Supply and Sanitation   | 4,821.96            | 1,967.79         | 1,178.43                  | 7,968.18          |
| Housing   | 3,193.36            | 335.04           | ...                       | 3,528.40          |
| Urban Development   | 3,191.80            | 4,541.04         | 1,588.27                  | 9,321.11          |
| <b>TOTAL B.3</b>  | <b>11,207.12</b>    | <b>6,843.87</b>  | <b>2,766.70</b>           | <b>20,817.69</b>  |
| <b>B. 4 Information and Broadcasting</b>  |                     |                  |                           |                   |
| Information and Publicity   | 215.53              | 0.50             | ...                       | 216.03            |
| <b>TOTAL B.4</b>  | <b>215.53</b>       | <b>0.50</b>      | <b>...</b>                | <b>216.03</b>     |
| <b>B. 5 Welfare of Scheduled Castes, Scheduled Tribes &amp; Other Backward Classes and Minorities</b> |                     |                  |                           |                   |
| Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities                  | 7,573.54            | 1,952.86         | ...                       | 9,526.40          |
| <b>TOTAL B.5</b>  | <b>7,573.54</b>     | <b>1,952.86</b>  | <b>...</b>                | <b>9,526.40</b>   |
| <b>B. 6 Labour and Labour Welfare</b>   |                     |                  |                           |                   |
| Labour, Employment and Skill Development  | 996.66              | ...              | ...                       | 996.66            |
| <b>TOTAL B.6</b>  | <b>996.66</b>       | <b>...</b>       | <b>...</b>                | <b>996.66</b>     |
| <b>B. 7 Social Welfare and Nutrition</b>  |                     |                  |                           |                   |
| Social Security and Welfare   | 10,562.40           | 72.82            | 3.00                      | 10,638.22         |
| Nutrition   | 1,952.14            | ...              | ...                       | 1,952.14          |
| Relief on Account of Natural Calamities   | 5,202.28            | ...              | ...                       | 5,202.28          |
| <b>TOTAL B.7</b>  | <b>17,716.82</b>    | <b>72.82</b>     | <b>3.00</b>               | <b>1,77,92.64</b> |
| <b>B. 8 Others</b>  |                     |                  |                           |                   |
| Other Social Services   | 133.67              | 149.42           | ...                       | 283.09            |
| Secretariat-Social Services   | 50.42               | ...              | ...                       | 50.42             |
| <b>TOTAL B.8</b>  | <b>184.09</b>       | <b>149.42</b>    | <b>...</b>                | <b>333.51</b>     |
| <b>TOTAL B. Social Services</b>   | <b>79,803.92</b>    | <b>13,228.38</b> | <b>2,769.70</b>           | <b>95,802.00</b>  |

(\*) The amount shown under capital section includes Capital Outlay on General Education (₹1,401.15 crore), Technical Education (₹119.99 crore), Sports and Youth Services (₹62.65 crore) and Art and Culture (₹50.28 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> |                  |                           |                  |
| <b>(1)</b>                                    | <b>(2)</b>          | <b>(3)</b>       | <b>(4)</b>                | <b>(5)</b>       |
| <b>C. Economic Services</b>                   |                     |                  |                           |                  |
| <b>C. 1 Agriculture and Allied Activities</b> |                     |                  |                           |                  |
| Crop Husbandry                                | 6,182.86            | 65.92            | ...                       | 6,248.78         |
| Soil and Water Conservation                   | 218.26              | 44.75            | ..                        | 263.01           |
| Animal Husbandry                              | 1,139.74            | 121.80           | ...                       | 1,261.54         |
| Dairy Development                             | 1,402.77            | ...              | ...                       | 1,402.77         |
| Fisheries                                     | 291.63              | 82.10            | ...                       | 373.73           |
| Forestry and Wild Life                        | 1,316.05            | 535.17           | ...                       | 1,851.22         |
| Food, Storage and Warehousing                 | 6,718.68            | ...              | 9.36                      | 6,728.04         |
| Agricultural Research and Education           | 689.17              | ...              | ...                       | 689.17           |
| Agricultural Financial Institutions           | ...                 | ...              | 10.00                     | 10.00            |
| Co-operation                                  | 1,948.05            | 2.12             | ...                       | 1,950.17         |
| Other Rural Agricultural Programmes           | 10.34               | ...              | ...                       | 10.34            |
| <b>TOTAL C.1</b>                              | <b>19,917.55</b>    | <b>851.86</b>    | <b>19.36</b>              | <b>20,788.77</b> |
| <b>C. 2 Rural Development</b>                 |                     |                  |                           |                  |
| Special Programmes for Rural Development      | 516.64              | ...              | ...                       | 516.64           |
| Rural Employment                              | 1,818.39            | ...              | ...                       | 1,818.39         |
| Land Reforms                                  | 19.29               | ...              | ...                       | 19.29            |
| Other Rural Development Programmes            | 5,767.03            | 306.13           | ...                       | 6,073.16         |
| <b>TOTAL C.2</b>                              | <b>8,121.35</b>     | <b>306.13</b>    | <b>...</b>                | <b>8,427.48</b>  |
| <b>C. 3 Special Areas Programmes</b>          |                     |                  |                           |                  |
| Hill Areas                                    | 0.07                | ...              | ...                       | 0.07             |
| Other Special Area Programmes                 | 218.41              | 2,114.80         | ...                       | 2,333.21         |
| <b>TOTAL C.3</b>                              | <b>218.48</b>       | <b>2,114.80</b>  | <b>...</b>                | <b>2,333.28</b>  |
| <b>C. 4 Irrigation and Flood Control</b>      |                     |                  |                           |                  |
| Major Irrigation                              | 399.13              | ...              | ...                       | 399.13           |
| Medium Irrigation                             | 1,215.72            | 16,361.95        | ...                       | 17,577.67        |
| Minor Irrigation                              | 293.14              | 2,512.53         | ...                       | 2,805.67         |
| Command Area Development                      | 68.25               | 59.03            | ...                       | 127.28           |
| Flood Control and Drainage                    | 2.58                | 142.09           | ...                       | 144.67           |
| <b>TOTAL C.4</b>                              | <b>1,978.82</b>     | <b>19,075.60</b> | <b>...</b>                | <b>21,054.42</b> |
| <b>C. 5 Energy</b>                            |                     |                  |                           |                  |
| Power   | 17,444.93           | 200.00           | 150.00                    | 17,794.93        |
| New and Renewable Energy                      | 0.30                | ...              | ...                       | 0.30             |
| <b>TOTAL C.5</b>                              | <b>17,445.23</b>    | <b>200.00</b>    | <b>150.00</b>             | <b>17,795.23</b> |
| <b>C. 6 Industry and Minerals</b>             |                     |                  |                           |                  |
| Village and Small Industries                  | 1,333.31            | 80.37            | ...                       | 1,413.68         |
| Industries <sup>(^)</sup>                     | 282.50              | 3.83             | 1,234.70                  | 1,521.03         |

(^) The amount shown under Revenue Section includes Revenue Expenditure on Engineering Industries (₹0.13 crore) and Consumer Industries (₹180.76 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>              |                                    |                           |                                  |
| <b>(1)</b>   | <b>(2)</b>                       | <b>(3)</b>                         | <b>(4)</b>                | <b>(5)</b>                       |
| <b>C. Economic Services – conclud.</b>                                       |                                  |                                    |                           |                                  |
| <b>C. 6 Industry and Minerals – conclud.</b>                                 |                                  |                                    |                           |                                  |
| Non-Ferrous Mining and Metallurgical Industries                              | 65.82                            | ...                                | ...                       | 65.82                            |
| Consumer Industries  | ...                              | 9.86                               | 31.19                     | 41.05                            |
| Other Capital Outlays on Industries and Minerals                             | ...                              | 50.00                              | ...                       | 50.00                            |
| <b>TOTAL C.6</b>   | <b>1,681.63</b>                  | <b>144.06</b>                      | <b>1,265.89</b>           | <b>3,091.58</b>                  |
| <b>C. 7 Transport</b>  |                                  |                                    |                           |                                  |
| Ports and Light Houses   | 30.34                            | 23.23                              | ...                       | 53.57                            |
| Civil Aviation   | 14.52                            | ...                                | ...                       | 14.52                            |
| Roads and Bridges  | 2,313.65                         | 9,806.83                           | ...                       | 12,120.48                        |
| Road Transport   | 2,242.39                         | 312.72                             | ...                       | 2,555.11                         |
| Inland Water Transport   | 4.56                             | ...                                | ...                       | 4.56                             |
| <b>TOTAL C.7</b>   | <b>4,605.46</b>                  | <b>10,142.78</b>                   | <b>...</b>                | <b>14,748.24</b>                 |
| <b>C. 8 Science, Technology and Environment</b>                              |                                  |                                    |                           |                                  |
| Other Scientific Research  | 35.42                            | ...                                | ...                       | 35.42                            |
| Ecology and Environment  | 9.40                             | ...                                | ...                       | 9.40                             |
| <b>TOTAL C.8</b>   | <b>44.82</b>                     | <b>...</b>                         | <b>...</b>                | <b>44.82</b>                     |
| <b>C. 9 General Economic Services</b>  |                                  |                                    |                           |                                  |
| Secretariat – Economic Services  | 293.71                           | ...                                | ...                       | 293.71                           |
| Tourism  | 126.59                           | 123.82                             | ...                       | 250.41                           |
| Census, Surveys and Statistics   | 50.50                            | ...                                | ...                       | 50.50                            |
| Meteorology  | ...                              | ...                                | ...                       | ...                              |
| Civil Supplies   | 31.61                            | ...                                | ...                       | 31.61                            |
| General Financial and Trading Institutions                                   | ...                              | 469.12                             | ...                       | 469.12                           |
| Other General Economic Services  | 5,823.50                         | 278.00                             | ...                       | 6,101.50                         |
| <b>TOTAL C.9</b>   | <b>6,325.91</b>                  | <b>870.94</b>                      | <b>...</b>                | <b>7,196.85</b>                  |
| <b>TOTAL C. Economic Services</b>  | <b>60,339.25</b>                 | <b>33,706.17</b>                   | <b>1,435.25</b>           | <b>95,480.67</b>                 |
| <b>D. Grants-in-Aid and Contributions</b>                                    |                                  |                                    |                           |                                  |
| Compensation and Assignments to Local Bodies and Panchayati Raj Institutions | 6,615.82                         | ...                                | ...                       | 6,615.82                         |
| <b>TOTAL D. Grants-in-Aid and Contributions</b>                              | <b>6,615.82</b>                  | <b>...</b>                         | <b>...</b>                | <b>6,615.82</b>                  |
| <b>E. Public Debt</b>  |                                  |                                    |                           |                                  |
| Internal Debt of the State Government  | ...                              | 12,559.79 <sup>(#)</sup>           | ...                       | 12,559.79 <sup>(#)</sup>         |
| Loans and Advances from the Central Government                               | ...                              | 1,411.75                           | ...                       | 1,411.75                         |
| <b>TOTAL E. Public Debt</b>  | <b>...</b>                       | <b>13,971.54</b>                   | <b>...</b>                | <b>13,971.54</b>                 |
| <b>F. Loans and Advances</b>   |                                  |                                    |                           |                                  |
| Loans to Government Servants etc.  | ...                              | ...                                | 4.51                      | 4.51                             |
| Miscellaneous Loans  | ...                              | ...                                | ...                       | ...                              |
| <b>TOTAL F. Loans and Advances</b>   | <b>...</b>                       | <b>...</b>                         | <b>4.51</b>               | <b>4.51</b>                      |
| <b>H. Transfer to Contingency Fund</b>                                       |                                  |                                    |                           |                                  |
| Appropriation to the Contingency Funds                                       | ...                              | 420.00                             | ...                       | 420.00                           |
| <b>TOTAL H. Transfer to Contingency Fund</b>                                 | <b>...</b>                       | <b>420.00</b>                      | <b>...</b>                | <b>420.00</b>                    |
| <b>Total Expenditure in Consolidated Fund <sup>(1)</sup> (A+B+C+D+E+F+H)</b> | <b>2,09,428.04<sup>(ω)</sup></b> | <b>62,265.88<sup>(&amp;)</sup></b> | <b>4,209.46</b>           | <b>2,75,903.38<sup>(ω)</sup></b> |

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

(#) Under E-Public Debt Major Head 6003, there is a difference ₹0.01 crore due to rounding off in Statement No.6.

(&) Includes expenditure on Capital Outlay ₹47,874.34 crore and Appropriation to Contingency Funds (₹420.00 crore).

(ω) 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                                 | 2021-22      |           |           | 2020-21   |           |           | 2019-20   |           |           |
|---|--------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
|   | Revenue      | Capital   | Total     | Revenue   | Capital   | Total     | Revenue   | Capital   | Total     |
|   | (₹ in crore) |           |           |           |           |           |           |           |           |
| (1)   | (2)          | (3)       | (4)       | (5)       | (6)       | (7)       | (8)       | (9)       | (10)      |
| Subsidies <sup>(A)</sup>                              | 28,218.94    | ...       | 28,218.94 | 18,431.82 | ...       | 18,431.82 | 17,538.92 | ...       | 17,538.92 |
| Debt Servicing <sup>(A1)</sup>                        | 30,939.66    | 17,559.23 | 48,498.89 | 25,836.80 | 13,738.47 | 39,575.27 | 21,018.71 | 11,374.35 | 32,393.06 |
| Commitment Charges                                    | 6.21         | ...       | 6.21      | 8.67      | ...       | 8.67      | 7.15      | ...       | 7.15      |
| Pension and Other Retirement Benefits <sup>(A2)</sup> | 21,099.35    | ...       | 21,099.35 | 19,216.38 | ...       | 19,216.38 | 18,644.72 | ...       | 18,644.72 |
| Other Expenses <sup>(A)</sup>                         | 13,326.63    | 1,672.61  | 14,999.24 | 7,877.83  | 1,116.71  | 8,994.54  | 13,404.24 | 2,650.24  | 16,054.48 |
| Capital Expenses                                      | 2,840.59     | 17,104.47 | 19,945.06 | 814.31    | 16,028.95 | 16,843.26 | 668.39    | 13,402.65 | 14,071.04 |
| Grants-In-Aid Salaries <sup>(A)</sup>                 | 4,919.17     | ...       | 4,919.17  | 4,883.45  | ...       | 4,883.45  | 5,282.39  | 0.19      | 5,282.58  |
| Pay-Staff <sup>(@)</sup>                              | 8,056.86     | ...       | 8,056.86  | 7,731.57  | ...       | 7,731.57  | 7,850.19  | 3.61      | 7,853.80  |
| Lump sum – Zilla Parishads                            | 7,588.79     | ...       | 7,588.79  | 8,907.68  | ...       | 8,907.68  | 8,565.53  | ...       | 8,565.53  |
| Special Component Plan <sup>(A)</sup>                 | ...          | 68.28     | 68.28     | ...       | 71.19     | 71.19     | ...       | 140.99    | 140.99    |
| Grants for creation of Capital Asset <sup>(A)</sup>   | 1,449.22     | 260.00    | 1,709.22  | 1,440.98  | 500.00    | 1,940.98  | 2,348.50  | 145.64    | 2,494.14  |
| Special Development Plan <sup>(A)</sup>               | 681.07       | 2,397.82  | 3,078.89  | 380.33    | 1,856.86  | 2,237.19  | 877.97    | 1,878.63  | 2,756.60  |
| Improvements  | 1.83         | 3,911.70  | 3,913.53  | 1.30      | 4,819.42  | 4,820.72  | 0.62      | 2,523.89  | 2,524.51  |
| Maintenance Expenditure <sup>(A)</sup>                | 4,076.85     | 55.10     | 4,131.95  | 3,340.37  | 9.22      | 3,349.59  | 3,069.54  | 15.82     | 3,085.36  |
| Major Works   | 3,127.67     | 2,973.83  | 6,101.50  | 1,608.85  | 3,063.05  | 4,671.9   | 925.31    | 1,843.84  | 2,769.15  |
| Belagavi <sup>(*)</sup>                               | 2,658.81     | ...       | 2,658.81  | 2,387.25  | ...       | 2,387.25  | 2,367.52  | ...       | 2,367.52  |
| Pay-Officers <sup>(@)</sup>                           | 3,538.46     | ...       | 3,538.46  | 3,291.79  | ...       | 3,291.79  | 2,968.02  | 5.28      | 2,973.30  |
| Financial Assistance / Relief                         | 5,819.17     | 100.20    | 5,919.37  | 8,328.21  | 5.46      | 8,333.67  | 8,894.33  | ...       | 8,894.33  |
| Tribal Sub Plan                                       | 3,335.15     | 1,963.78  | 5,298.93  | 3,088.30  | 2,155.05  | 5,243.35  | 3,411.82  | 1,732.06  | 5,143.88  |
| Grants-in-Aid – General <sup>(A)</sup>                | 3,185.19     | ...       | 3,185.19  | 3,299.23  | 100.00    | 3,399.23  | 3,095.89  | 28.55     | 3,124.44  |
| Investment  | ...          | 2,401.24  | 2,401.24  | 20.00     | 2,124.00  | 2,144.00  | ...       | 2,270.48  | 2,270.48  |
| Dearness Allowance <sup>(@)</sup>                     | 2,468.07     | ...       | 2,468.07  | 1,454.21  | ...       | 1,454.21  | 1,623.80  | 0.95      | 1,624.75  |
| Interest on Capital                                   | 0.70         | ...       | 0.70      | ...       | ...       | ...       | ...       | ...       | ...       |

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

– contd.

**B. EXPENDITURE BY NATURE – contd.**

| Object of Expenditure                | 2021-22      |          |          | 2020-21  |          |          | 2019-20  |          |          |
|--------------------------------------|--------------|----------|----------|----------|----------|----------|----------|----------|----------|
|                                      | Revenue      | Capital  | Total    | Revenue  | Capital  | Total    | Revenue  | Capital  | Total    |
|                                      | (₹ in crore) |          |          |          |          |          |          |          |          |
| (1)                                  | (2)          | (3)      | (4)      | (5)      | (6)      | (7)      | (8)      | (9)      | (10)     |
| Construction                         | 8.00         | 3,633.55 | 3,641.55 | 0.32     | 1,980.86 | 1,981.18 | ...      | 2,493.67 | 2,493.67 |
| Roads                                | 323.36       | 2,442.04 | 2,765.40 | 320.87   | 2,100.34 | 2,421.21 | 268.15   | 1,299.96 | 1,568.11 |
| Tumakuru (*)                         | 1,711.21     | ...      | 1,711.21 | 1,538.70 | ...      | 1,538.70 | 1,567.76 | ...      | 1,567.76 |
| Other Allowance (@)                  | 2,720.20     | ...      | 2,720.20 | 2,051.22 | ...      | 2,051.22 | 1,934.72 | 1.73     | 1,936.45 |
| NABARD Works                         | 210.18       | 1,891.91 | 2,102.09 | 9.12     | 1,565.05 | 1,574.17 | 42.67    | 971.26   | 1,013.93 |
| Bengaluru (Urban) (*)                | 1,521.24     | ...      | 1,521.24 | 1,454.86 | ...      | 1,454.86 | 1,403.31 | ...      | 1,403.31 |
| Kalaburagi (*)                       | 1,585.06     | ...      | 1,585.06 | 1,427.12 | ...      | 1,427.12 | 1,453.99 | ...      | 1,453.99 |
| Mysuru (*)                           | 1,405.71     | ...      | 1,405.71 | 1,287.56 | ...      | 1,287.56 | 1,310.05 | ...      | 1,310.05 |
| Vijayapura (*)                       | 1,537.48     | ...      | 1,537.48 | 1,374.99 | ...      | 1,374.99 | 1,386.65 | ...      | 1,386.65 |
| General Expenses (A)                 | 1,237.59     | ...      | 1,237.59 | 1,180.93 | ...      | 1,180.93 | 1,002.65 | 1.18     | 1,003.83 |
| Davanagere (*)                       | 1,071.83     | ...      | 1,071.83 | 955.83   | ...      | 955.83   | 962.27   | ...      | 962.27   |
| Hassan (*)                           | 1,203.93     | ...      | 1,203.93 | 1,087.27 | ...      | 1,087.27 | 1,112.09 | ...      | 1,112.09 |
| Uttara Kannada (*)                   | 1,058.66     | ...      | 1,058.66 | 960.37   | ...      | 960.37   | 949.01   | ...      | 949.01   |
| Ballari (*)                          | 1,446.99     | ...      | 1,446.99 | 1,299.64 | ...      | 1,299.64 | 1,375.68 | ...      | 1,375.68 |
| Chitradurga (*)                      | 1,163.84     | ...      | 1,163.84 | 1,062.79 | ...      | 1,062.79 | 1,053.31 | ...      | 1,053.31 |
| Shivamogga (*)                       | 1,163.63     | ...      | 1,163.63 | 1,054.04 | ...      | 1,054.04 | 1,048.00 | ...      | 1,048.00 |
| Consolidated Salaries (A)            | 1,357.01     | ...      | 1,357.01 | 1,292.46 | ...      | 1,292.46 | 1,269.62 | ...      | 1,269.62 |
| Loans                                | ...          | 3,674.57 | 3,674.57 | ...      | 3,723.92 | 3,723.92 | ...      | 5,282.12 | 5,282.12 |
| Bidar (*)                            | 1,158.09     | ...      | 1,158.09 | 1,052.79 | ...      | 1,052.79 | 1,061.98 | ...      | 1,061.98 |
| Mandya (*)                           | 992.77       | ...      | 992.77   | 906.34   | ...      | 906.34   | 909.13   | ...      | 909.13   |
| Bagalkot (*)                         | 1,228.83     | ...      | 1,228.83 | 1,101.97 | ...      | 1,101.97 | 1,110.64 | ...      | 1,110.64 |
| Raichur (*)                          | 1,126.78     | ...      | 1,126.78 | 1,018.16 | ...      | 1,018.16 | 1,014.87 | ...      | 1,014.87 |
| Haveri (*)                           | 1,034.83     | ...      | 1,034.83 | 920.39   | ...      | 920.39   | 934.36   | ...      | 934.36   |
| Dakshina Kannada (*)                 | 886.68       | ...      | 886.68   | 799.81   | ...      | 799.81   | 820.20   | ...      | 820.20   |
| Chikkamagaluru (*)                   | 831.04       | ...      | 831.04   | 751.64   | ...      | 751.64   | 792.91   | ...      | 792.91   |
| Dharwad (*)                          | 945.65       | ...      | 945.65   | 849.79   | ...      | 849.79   | 863.74   | ...      | 863.74   |
| Kolar (*)                            | 862.06       | ...      | 862.06   | 786.48   | ...      | 786.48   | 806.70   | ...      | 806.70   |
| Chikkaballapura (*)                  | 727.34       | ...      | 727.34   | 658.83   | ...      | 658.83   | 687.20   | ...      | 687.20   |
| Grants-In-Aid for Asset Creation (A) | 366.02       | ...      | 366.02   | 421.68   | ...      | 421.68   | 376.20   | ...      | 376.20   |
| Renewals                             | ...          | 78.22    | 78.22    | ...      | 107.96   | 107.96   | ...      | 90.11    | 90.11    |
| Koppal (*)                           | 869.95       | ...      | 869.95   | 789.59   | ...      | 789.59   | 758.64   | ...      | 758.64   |
| Gadag (*)                            | 716.11       | ...      | 716.11   | 644.87   | ...      | 644.87   | 636.37   | ...      | 636.37   |
| Udupi (*)                            | 562.88       | ...      | 562.88   | 508.02   | ...      | 508.02   | 521.32   | ...      | 521.32   |
| Yadgir (*)                           | 679.18       | ...      | 679.18   | 598.75   | ...      | 598.75   | 602.52   | ...      | 602.52   |
| Ramanagara (*)                       | 622.97       | ...      | 622.97   | 562.05   | ...      | 562.05   | 574.21   | ...      | 574.21   |
| Chamarajanagar (*)                   | 561.81       | ...      | 561.81   | 513.82   | ...      | 513.82   | 524.05   | ...      | 524.05   |



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

– contd.

**B. EXPENDITURE BY NATURE – contd.**

| Object of Expenditure                            | 2021-22      |              |            | 2020-21  |              |              | 2019-20    |              |              |
|--|--------------|--------------|------------|----------|--------------|--------------|------------|--------------|--------------|
|  | Revenue      | Capital      | Total      | Revenue  | Capital      | Total        | Revenue    | Capital      | Total        |
|  | (₹ in crore) |              |            |          |              |              |            |              |              |
| (1)  | (2)          | (3)          | (4)        | (5)      | (6)          | (7)          | (8)        | (9)          | (10)         |
| Bengaluru (Rural) (*)                            | 567.54       | ...          | 567.54     | 531.95   | ...          | 531.95       | 546.40     | ...          | 546.40       |
| Subsidiary Expenses                              | 321.92       | ...          | 321.92     | 454.32   | ...          | 454.32       | 609.51     | ...          | 609.51       |
| Modernisation                                    | 154.59       | 7.97         | 162.56     | 149.44   | 5.28         | 154.72       | 159.56     | 20.44        | 180.00       |
| Transport Expenses                               | 442.01       | ...          | 442.01     | 374.61   | ...          | 374.61       | 378.64     | 0.74         | 379.38       |
| Loans to PSU's and Local Bodies                  | ...          | 829.93       | 829.93     | ...      | 260.42       | 260.42       | ...        | 148.41       | 148.41       |
| Scholarships and Incentives                      | 617.44       | ...          | 617.44     | 519.27   | ...          | 519.27       | 165.00     | ...          | 165.00       |
| Kodagu (*)                                       | 337.58       | ...          | 337.58     | 309.53   | ...          | 309.53       | 312.97     | ...          | 312.97       |
| Drugs and Chemicals                              | 791.06       | ...          | 791.06     | 572.65   | ...          | 572.65       | 438.39     | ...          | 438.39       |
| Travel Expenses                                  | 184.08       | ...          | 184.08     | 235.25   | ...          | 235.25       | 203.53     | 0.13         | 203.66       |
| Building Expenses                                | 344.72       | ...          | 344.72     | 365.36   | ...          | 365.36       | 273.04     | 0.52         | 273.56       |
| Materials and Supplies                           | 358.94       | 2.04         | 360.98     | 298.99   | 0.10         | 299.09       | 510.94     | 0.15         | 511.09       |
| Reimbursement of Medical Expenses <sup>(@)</sup> | 210.22       | ...          | 210.22     | 190.61   | ...          | 190.61       | 125.50     | 0.08         | 125.58       |
| Inter Account Transfers                          | 1,635.89     | (-) 2,415.74 | (-) 779.85 | 311.74   | (-) 3,419.84 | (-) 3,108.10 | (-) 382.69 | (-) 3,394.40 | (-) 3,777.09 |
| Machinery and Equipments                         | 172.11       | 481.87       | 653.98     | 76.07    | 1411.78      | 1487.85      | 60.68      | 8.06         | 68.74        |
| Diet Expenses                                    | 70.57        | ...          | 70.57      | 59.09    | ...          | 59.09        | 61.20      | ...          | 61.20        |
| Land and Buildings                               | 0.04         | 43.24        | 43.28      | 3.50     | 10.47        | 13.97        | 2.77       | 17.17        | 19.94        |
| Medical Allowance <sup>(@)</sup>                 | 48.27        | ...          | 48.27      | 47.82    | ...          | 47.82        | 47.19      | 0.01         | 47.20        |
| Advances   | ...          | 4.51         | 4.51       | ...      | 4.80         | 4.80         | ...        | 6.04         | 6.04         |
| Telephone Charges                                | 27.54        | ...          | 27.54      | 15.72    | ...          | 15.72        | 14.64      | 0.01         | 14.65        |
| Contributions                                    | 4,169.67     | ...          | 4,169.67   | 3,035.81 | ...          | 3,035.81     | 2,131.18   | ...          | 2,131.18     |
| Interim Relief <sup>(@)</sup>                    | 16.03        | ...          | 16.03      | 16.17    | ...          | 16.17        | 11.65      | ...          | 11.65        |
| Contract/ Outsource                              | 1,155.35     | ...          | 1,155.35   | 887.35   | ...          | 887.35       | 743.02     | 4.39         | 747.41       |
| Grants-in-Aid Pensions                           | 540.42       | ...          | 540.42     | 514.70   | ...          | 514.70       | 358.61     | ...          | 358.61       |
| Daily Wages                                      | 174.31       | ...          | 174.31     | 192.42   | ...          | 192.42       | 179.61     | ...          | 179.61       |

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

– conclud.

**B. EXPENDITURE BY NATURE – conclud.**

| Object of Expenditure    | 2021-22                          |                                  |                                   | 2020-21            |                                |                    | 2019-20            |                                |                    |
|--------------------------|----------------------------------|----------------------------------|-----------------------------------|--------------------|--------------------------------|--------------------|--------------------|--------------------------------|--------------------|
|                          | Revenue                          | Capital                          | Total                             | Revenue            | Capital                        | Total              | Revenue            | Capital                        | Total              |
|                          | ₹ in crore                       |                                  |                                   |                    |                                |                    |                    |                                |                    |
| (1)                      | (2)                              | (3)                              | (4)                               | (5)                | (6)                            | (7)                | (8)                | (9)                            | (10)               |
| Acquisition of Land      | ...                              | ...                              | ...                               | ...                | ...                            | ...                | ...                | ...                            | ...                |
| Recoveries               | ...                              | ...                              | ...                               | 0.01               | ...                            | 0.01               | (-) 405.69         | (-) 8.71                       | (-) 414.40         |
| Grants-in-Aid            | 561.79                           | ...                              | 561.79                            | 440.77             | ...                            | 440.77             | 388.96             | ...                            | 388.96             |
| Contract/Outsource       |                                  |                                  |                                   |                    |                                |                    |                    |                                |                    |
| Social Security Pensions | 4,996.85                         | ...                              | 4,996.85                          | 4,729.56           | ...                            | 4,729.56           | 4,495.83           | ...                            | 4,495.83           |
| Transportation Assets    | ...                              | 18.23                            | 18.23                             | ...                | ...                            | ...                | ...                | ...                            | ...                |
| Others <sup>(B)</sup>    | 9,291.81                         | 5,314.76                         | 14,606.57                         | 8,128.80           | 5,751.51                       | 13,880.31          | 9,128.43           | 4,818.67                       | 13,947.10          |
| <b>Total</b>             | <b>2,09,428.05<sup>(*)</sup></b> | <b>66,475.36<sup>(#)**</sup></b> | <b>2,75,903.41<sup>(**)</sup></b> | <b>1,76,053.91</b> | <b>59,091.03<sup>(#)</sup></b> | <b>2,35,144.94</b> | <b>1,74,257.40</b> | <b>49,778.91<sup>(#)</sup></b> | <b>2,24,036.31</b> |

(A) Expenditure under Revenue Section against Object Head marked with (A) includes amount released to Urban Local Bodies under Consolidated Salaries (₹756.67 crore), Grants for Creation of Capital Assets (₹966.26 crore), Maintenance (₹852.43 crore), Debt Servicing (₹843.15 crore), Pension and Other Retirement Benefits (₹130.38 crore), Other Expenses (₹2,113.01 crore), Scheduled Caste Sub Plan (₹142.09 crore), Tribal Sub Plan (₹66.24 crore), Grants-in-Aid – General (₹522.57 crore), General Expenses (₹63.50 crore), Financial Assistance/Relief (₹1,285.08 crore), Grants-in-Aid – Salaries (₹15.54 crore), Grants-in-Aid – Asset Creation (₹300.00 crore), GIA Contract/Outsource (₹1.50 crore) and Grant-in-Aid Pensions (₹9.15 crore).

(A1) (i) Includes Debt Servicing under MH 2048 (₹3,780.00 crore), MH 2049 (₹24,980.57 crore), MH 2071 (₹0.91 crore), and MH 3604 (₹843.15 crore).

(ii) Includes payments of interest on off-budget borrowings under MH 2230 (₹55.70 crore), MH 2216 (₹133.96 crore), MH 2700 (₹131.03 crore), MH 2701 (₹991.24 crore) and MH 3054 (₹23.10 crore).

(A2) Includes expenditure under MH 2071 (₹20,835.19 crore), MH 2205 (₹26.71 crore), MH 2235 (₹57.17 crore) and MH 2406 (₹8.09 crore), MH 2052 (₹0.02 crore), MH 2210 (₹0.04 crore), MH 2013 (₹0.18 crore), MH 2058 (₹1.22 crore), MH 2059 (₹0.23 crore) MH 2215 (₹7.09 crore) MH 2401 (₹0.71 crore), MH 2405 (₹0.65 crore), MH 2853 (₹0.13 crore), MH 2851 (₹1.62 crore), MH 3604 (₹160.32 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 (₹47,874.34 crore), Repayment of Public Debt (₹13,971.54 crore) Disbursement of Loans and Advances (₹4,209.46 crore) and Appropriation to Contingency Funds (₹40.00 crore).

(B) Includes expenditure under Schedule Caste Sub Plan (₹12,774.25 crore), KKRDP (₹1,192.97 crore), KKRDP-SCSP (₹300.00 crore), KKRDP-TSP (₹100.00 crore), Examination Expenses (₹19.62 crore), Minor Works (₹108.50 crore), SDP-TSP (₹32.69 crore), Hospital Accessories (₹12.52 crore), Repairs and Carriages (₹10.18 crore), Office Expenses (₹5.57 crore), Purchase of Furniture/Fixture (₹6.2 crore), Deduct-Recoveries {(-) ₹398.96 crore}, Secret Service expenses (₹48.44 crore), Salary of Board / Corporation Staff (₹26.79 crore), Honorarium (₹367.41 crore) and Pensionary Charges (₹0.40 crore).

(\*\*) Differs from rounding-off of absolute figure by ₹0.01 crore.

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**STATEMENT NO.5 - STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE**

| Description                                                                           | Expenditure during 2020-21 | Progressive Expenditure upto 2020-21 | Expenditure during 2021-22 | Progressive Expenditure upto 2021-22 | Increase (+) / Decrease (-) during the year (Per cent) |
|---------------------------------------------------------------------------------------|----------------------------|--------------------------------------|----------------------------|--------------------------------------|--------------------------------------------------------|
|                                                                                       | (2)                        | (3)                                  | (4)                        | (5)                                  |                                                        |
| <b>EXPENDITURE HEADS (CAPITAL ACCOUNT)</b>                                            |                            |                                      |                            |                                      |                                                        |
| <b>A Capital Account of General Services</b>                                          |                            |                                      |                            |                                      |                                                        |
| 4047 Capital Outlay on other Fiscal Services                                          | ...                        | 0.08                                 | 10.23                      | 10.31                                | (+)                                                    |
| 4055 Capital Outlay on Police                                                         | 365.76                     | 3,856.52                             | 149.89                     | 4,006.41                             | (-)                                                    |
| 4059 Capital Outlay on Public Works                                                   | 838.53                     | 7,553.89                             | 778.26                     | 8,332.15                             | (-)                                                    |
| 4070 Capital Outlay on Other Administrative Services                                  | 2.00                       | 32.71                                | 1.41                       | 34.12                                | (-)                                                    |
| <b>Total A - Capital Account of General Services</b>                                  | <b>1,206.29</b>            | <b>11,443.20</b>                     | <b>939.79</b>              | <b>12,382.99</b>                     | <b>(-)</b>                                             |
| <b>B Capital Account of Social Services</b>                                           |                            |                                      |                            |                                      |                                                        |
| <b>(a) Capital Account of Education, Sports, Art and Culture</b>                      |                            |                                      |                            |                                      |                                                        |
| 4202 Capital Outlay on Education, Sports, Art and Culture                             | 1,167.87                   | 9,134.61                             | 1,634.07                   | 10,768.68                            | (+)                                                    |
| <b>Total (a)</b>                                                                      | <b>1,167.87</b>            | <b>9,134.61</b>                      | <b>1,634.07</b>            | <b>10,768.68</b>                     | <b>(+)</b>                                             |
| <b>(b) Capital Account of Health and Family Welfare</b>                               |                            |                                      |                            |                                      |                                                        |
| 4210 Capital Outlay on Medical and Public Health                                      | 2,099.44                   | 10,810.97                            | 2,574.84                   | 13,385.81                            | (+)                                                    |
| 4211 Capital Outlay on Family Welfare                                                 | ...                        | 176.93                               | ...                        | 176.93                               | ...                                                    |
| <b>Total (b)</b>                                                                      | <b>2,099.44</b>            | <b>10,987.90</b>                     | <b>2,574.84</b>            | <b>13,562.74</b>                     | <b>(+)</b>                                             |
| <b>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</b> |                            |                                      |                            |                                      |                                                        |
| 4215 Capital Outlay on Water Supply and Sanitation                                    | 3,211.90                   | 20,018.45                            | 1,967.79                   | 21,986.24                            | (-)                                                    |
| 4216 Capital Outlay on Housing                                                        | 286.51                     | 3,924.41                             | 335.04                     | 4,259.45                             | (+)                                                    |
| 4217 Capital Outlay on Urban Development                                              | 3,332.11                   | 14,589.09                            | 4,541.04                   | 19,130.13                            | (+)                                                    |
| <b>Total (c)</b>                                                                      | <b>6,830.52</b>            | <b>38,531.95</b>                     | <b>6,843.87</b>            | <b>45,375.82</b>                     | <b>(+)</b>                                             |
| <b>(d) Capital Account of Information and Broadcasting</b>                            |                            |                                      |                            |                                      |                                                        |
| 4220 Capital Outlay on Information and Publicity                                      | (-) 3.60                   | 150.21                               | 0.50                       | 150.71                               | (+)                                                    |
| <b>Total (d)</b>                                                                      | <b>(-) 3.60</b>            | <b>150.21</b>                        | <b>0.50</b>                | <b>150.71</b>                        | <b>(+)</b>                                             |

|                                                                                                             | (1)              | (2)                   | (3)              | (4)              | (5)        | (6)           |
|-------------------------------------------------------------------------------------------------------------|------------------|-----------------------|------------------|------------------|------------|---------------|
| <b>(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes</b>         |                  |                       |                  |                  |            |               |
| 4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities | 1,163.80         | 1,163.80              | 19,174.38        | 1,952.86         | 21,127.24  | (+)           |
| <b>Total (e)</b>                                                                                            | <b>1,163.80</b>  | <b>19,174.38</b>      | <b>1,952.86</b>  | <b>21,127.24</b> | <b>(+)</b> | <b>67.80</b>  |
| <b>(g) Capital Account of Social Welfare and Nutrition</b>                                                  |                  |                       |                  |                  |            |               |
| 4235 Capital Outlay on Social Security and Welfare                                                          | 167.86           | 1,242.40              | 72.82            | 1,315.22         | (-)        | 56.62         |
| 4236 Capital Outlay on Nutrition                                                                            | ...              | 2.23                  | ...              | 2.23             | ...        | ...           |
| <b>Total (g)</b>                                                                                            | <b>167.86</b>    | <b>1,244.63</b>       | <b>72.82</b>     | <b>1,317.45</b>  | <b>(-)</b> | <b>56.62</b>  |
| <b>(h) Capital Account of Other Social Services</b>                                                         |                  |                       |                  |                  |            |               |
| 4250 Capital Outlay on Other Social Services                                                                | 121.20           | 572.23                | 149.42           | 721.65           | (+)        | 23.28         |
| <b>Total (h)</b>                                                                                            | <b>121.20</b>    | <b>572.23</b>         | <b>149.42</b>    | <b>721.65</b>    | <b>(+)</b> | <b>23.28</b>  |
| <b>Total B - Capital Account of Social Services</b>                                                         | <b>11,547.09</b> | <b>79,795.90</b>      | <b>13,228.38</b> | <b>93,024.29</b> | <b>(+)</b> | <b>14.56</b>  |
| <b>C Capital Account of Economic Services</b>                                                               |                  |                       |                  |                  |            |               |
| <b>(a) Capital Account of Agriculture and Allied Activities</b>                                             |                  |                       |                  |                  |            |               |
| 4401 Capital Outlay on Crop Husbandry                                                                       | 13.29            | 857.33                | 65.92            | 923.25           | (+)        | 396.01        |
| 4402 Capital Outlay on Soil and Water Conservation                                                          | 24.73            | 76.24                 | 44.75            | 120.99           | (+)        | 80.95         |
| 4403 Capital Outlay on Animal Husbandry                                                                     | 89.23            | 1,042.44              | 121.80           | 1,164.24         | (+)        | 36.50         |
| 4404 Capital Outlay on Dairy Development                                                                    | ...              | 28.16                 | ...              | 28.16            | ...        | ...           |
| 4405 Capital Outlay on Fisheries                                                                            | 50.70            | 744.23                | 82.10            | 826.33           | (+)        | 61.93         |
| 4406 Capital Outlay on Forestry and Wild Life                                                               | 461.65           | 756.27                | 535.17           | 1,291.44         | (+)        | 15.93         |
| 4408 Capital Outlay on Food Storage and Warehousing                                                         | 1.13             | 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                                                                         | ...              | 132.70 <sup>(a)</sup> | 2.12             | 134.82           | 100        | 100           |
| <b>Total (a)</b>                                                                                            | <b>640.73</b>    | <b>3,691.09</b>       | <b>851.86</b>    | <b>4,542.95</b>  | <b>(+)</b> | <b>32.95</b>  |
| <b>(b) Capital Account of Rural Development</b>                                                             |                  |                       |                  |                  |            |               |
| 4515 Capital Outlay on other Rural Development Programmes                                                   | 86.53            | 1,516.72              | 306.13           | 1,822.85         | (+)        | 253.78        |
| <b>Total (b)</b>                                                                                            | <b>86.53</b>     | <b>1,516.72</b>       | <b>306.13</b>    | <b>1,822.85</b>  | <b>(+)</b> | <b>253.78</b> |

(a) Please refer Explanatory Note 4 on Page No.30

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

| Description                                                            | Expenditure during 2020-21 | Progressive Expenditure upto 2020-21 | Expenditure during 2021-22 | Progressive Expenditure upto 2021-22 | Increase (+) / Decrease (-) during the year |
|------------------------------------------------------------------------|----------------------------|--------------------------------------|----------------------------|--------------------------------------|---------------------------------------------|
|                                                                        | (2)                        | (3)                                  | (4)                        | (5)                                  | (6)                                         |
| <b>EXPENDITURE HEADS (CAPITAL ACCOUNT) – concld.</b>                   |                            |                                      |                            |                                      |                                             |
| <b>C Capital Account of Economic Services– concld.</b>                 |                            |                                      |                            |                                      |                                             |
| <i>(c) Capital Outlay of Special Areas Programmes</i>                  |                            |                                      |                            |                                      |                                             |
| 4575 Capital Outlay on Other Special Area Programmes                   | 1,574.52                   | 9,010.07                             | 2,114.80                   | 11,124.87                            | (+)                                         |
| <b>Total (c)</b>                                                       | <b>1,574.52</b>            | <b>9,010.07</b>                      | <b>2,114.80</b>            | <b>11,124.87</b>                     | <b>(+)</b>                                  |
| <i>(d) Capital Account of Irrigation and Flood Control</i>             |                            |                                      |                            |                                      |                                             |
| 4700 Capital Outlay on Major Irrigation                                | ...                        | 8,042.72                             | ...                        | 8,042.72                             | ...                                         |
| 4701 Capital Outlay on Medium Irrigation                               | 14,993.82                  | 1,06,646.25                          | 16,361.95                  | 1,23,008.20                          | (+)                                         |
| 4702 Capital Outlay on Minor Irrigation                                | 2,585.90                   | 19,629.23                            | 2,512.53                   | 22,141.76                            | (-)                                         |
| 4705 Capital Outlay on Command Area Development                        | 47.71                      | 823.62                               | 59.03                      | 882.65                               | (+)                                         |
| 4711 Capital Outlay on Flood Control Projects                          | 157.74                     | 960.02                               | 142.09                     | 1,102.11                             | (-)                                         |
| <b>Total (d)</b>                                                       | <b>17,785.17</b>           | <b>1,36,101.84</b>                   | <b>19,075.60</b>           | <b>1,55,177.44</b>                   | <b>(+)</b>                                  |
| <i>(e) Capital Account of Energy</i>                                   |                            |                                      |                            |                                      |                                             |
| 4801 Capital Outlay on Power Projects                                  | 650.12                     | 12,785.56                            | 200.00                     | 12,985.56                            | (-)                                         |
| <b>Total (e)</b>                                                       | <b>650.12</b>              | <b>12,785.56</b>                     | <b>200.00</b>              | <b>12,985.56</b>                     | <b>(-)</b>                                  |
| <i>(f) Capital Account of Industry and Minerals</i>                    |                            |                                      |                            |                                      |                                             |
| 4851 Capital Outlay on Village and Small Industries                    | 265.63                     | 1,514.58                             | 80.37                      | 1,594.95                             | (-)                                         |
| 4852 Capital Outlay on Iron and Steel Industries                       | 115.37                     | 1,728.79                             | 3.83                       | 1,732.62                             | (-)                                         |
| 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                                | ...                        | 20.18                                | ...                                         |
| 4860 Capital Outlay on Consumer Industries                             | (-) 0.01                   | 923.90                               | 9.86                       | 933.76                               | (+)                                         |
|                                                                        |                            |                                      |                            |                                      | 98,700.00                                   |

| (1)                                                                | (2)              | (3)                | (4)                            | (5)                              | (6)               |
|--------------------------------------------------------------------|------------------|--------------------|--------------------------------|----------------------------------|-------------------|
| 4875 Capital Outlay on Other Industries                            | ...              | 35.52              | ...                            | 35.52                            | ...               |
| 4885 Other Capital Outlay on Industries and Minerals               | 100.00           | 1,460.25           | 50.00                          | 1,510.25                         | (-) 50.00         |
| <b>Total (f)</b>                                                   | <b>480.99</b>    | <b>5,754.32</b>    | <b>144.06</b>                  | <b>5,898.38</b>                  | <b>(-) 70.05</b>  |
| <b>(g) Capital Account of Transport</b>                            |                  |                    |                                |                                  |                   |
| 5051 Capital Outlay on Ports and Light Houses                      | 99.27            | 876.60             | 23.23                          | 899.83                           | (-) 76.60         |
| 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                           | 10,548.97        | 80,344.53          | 9,806.83                       | 90,151.36                        | (-) 7.04          |
| 5055 Capital Outlay on Road Transport                              | 368.59           | 3,277.09           | 312.72                         | 3,589.81                         | (-) 15.16         |
| 5056 Capital Outlay on Inland Water Transport                      | ...              | 0.19               | ...                            | 0.19                             | ...               |
| 5075 Capital Outlay on Other Transport Services                    | ...              | 120.97             | ...                            | 120.97                           | ...               |
| <b>Total (g)</b>                                                   | <b>11,016.83</b> | <b>84,635.18</b>   | <b>10,142.78</b>               | <b>94,777.96</b>                 | <b>(-) 7.93</b>   |
| <b>(i) Capital Account of Science Technology and Environment</b>   |                  |                    |                                |                                  |                   |
| 5425 Capital Outlay on Other Scientific and Environmental Research | ...              | 0.40               | ...                            | 0.40                             | ...               |
| <b>Total (i)</b>                                                   | <b>...</b>       | <b>0.40</b>        | <b>...</b>                     | <b>0.40</b>                      | <b>...</b>        |
| <b>(j) Capital Account of General Economic Services</b>            |                  |                    |                                |                                  |                   |
| 5452 Capital Outlay on Tourism                                     | 69.99            | 2,363.66           | 123.82                         | 2,487.48                         | (+) 76.91         |
| 5465 Investments in General Financial and Trading Institutions     | 0.05             | 3,066.64           | 469.12                         | 3,535.76                         | (+) 938140.00     |
| 5475 Capital Outlay on other General Economic Services             | 347.74           | 1,030.34           | 278.00                         | 1,308.34                         | (-) 20.06         |
| <b>Total (j)</b>                                                   | <b>417.78</b>    | <b>6,460.64</b>    | <b>870.94</b>                  | <b>7,331.58</b>                  | <b>(+) 108.47</b> |
| <b>Total C – Capital Account of Economic Services</b>              | <b>32,652.67</b> | <b>2,59,955.82</b> | <b>33,706.17</b>               | <b>2,93,661.99</b>               | <b>(+) 3.23</b>   |
| <b>GRAND TOTAL</b>                                                 | <b>45,406.05</b> | <b>3,51,194.93</b> | <b>47,874.34<sup>(*)</sup></b> | <b>3,99,069.27<sup>(#)</sup></b> | <b>(+) 5.44</b>   |

(\*) The Total differs by ₹0.02 crore due to rounding.

(#) The difference between Summary Statement No.05 and Detailed Statement No.16 by ₹0.02 crore is 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:

| <i>Sl. No.</i> | <i>Name of the Undertaking</i>                       | <i>Major Head under which working expenses are accounted for</i> | <i>Year of account</i> | <i>Mean Capital as at the close of the year</i><br>(₹ in crore) | <i>Total Profit (+) or loss (-) after adding back interest charged</i> | <i>Percentage of profit in relation to mean capital</i>                                                                                                                                                                                                                                                                                                                                                                                                                    |
|----------------|------------------------------------------------------|------------------------------------------------------------------|------------------------|-----------------------------------------------------------------|------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (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, Jojda                          | 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 (August 2012).                                                                                                                                                                       |
| 3.             | Dasara Exhibition Committee, Mysuru                  | 2852 – Industries                                                |                        |                                                                 |                                                                        | Proforma Accounts for the years from 1981-82 to 1995-96 are in arrears.                                                                                                                                                                                                                                                                                                                                                                                                    |
| 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 <sup>st</sup> 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) are in arrears.                                                                                                                                                                                                                                                                                                                                                                                        |
| 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 <sup>st</sup> 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.                                                                                                                                                                                                                                                                                                |
| 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.                                                                                                                                                                                                                                                                                                                                                                                       |
| 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.                                                                                                                                                                                                                                                                                                                                      |

| (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.                                                                                                                                                                                                                                                                                                                |      |          |     |
| 11. | Vaccine Institute, Belagavi                              | 2210 – Medical and Public Health | Proforma Accounts from 1993-94 are in arrears.                                                                                                                                                                                                                                                                                                                                             |      |          |     |
| 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 <sup>st</sup> 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 | (-) 1.04 |     |
| 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 |     |
| 19. | Chamrajendra Technical Institute, Mysuru                 | 2852 – Industries                | Workshop was closed vide G.O. No. CI 02 IPD 2007 Bangalore dated 28.09.2011. Proforma Accounts up to the date of closure is in arrears (July 2022).                                                                                                                                                                                                                                        |      |          |     |
| 20. | Government Silk Filature, Tolahunase                     | 2852 – Industries                | Proforma Accounts from 1985-86 are in arrears.                                                                                                                                                                                                                                                                                                                                             |      |          |     |
|     |                                                          |                                  | Proforma Accounts to accountant General are in arrears.                                                                                                                                                                                                                                                                                                                                    |      |          |     |



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

### Explanatory Notes

1. During the year 2021-22, the net investment made by Government in the form of equity is ₹2,400.75 crore, the break-up is: under Statutory Corporations (₹136.50 crore), Government Companies (₹329.25 crore), Joint Stock Companies (₹1,933.37 crore) and Co-operative Institutions (₹1.63 crore), out of which investment in Co-operative Institutions is ₹2.12 crore and Disinvestment is ₹0.49 crore.
2. The progressive Balance of Investment reduced by ₹0.49 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.317).]
3. The total investment of Government in the share capital of different concerns at the end of 2020-21 and 2021-22 was ₹68,256.68 crore and ₹70,657.43 crore respectively. The dividend/interest received on Government Investments was ₹349.77 crore (0.50 per cent) in 2021-22 and ₹80.70 crore (0.12 per cent) in 2020-21. Further details are given in Statement No.8.
4. The progressive capital expenditure up to 2020-21 under 4425-Capital outlay on Co-operation had been decreased by ₹6.09 crore (proforma correction) due to refund of Retirement of Capital / Disinvestments of Co-operative Societies/Banks under the Major Head 4000 – Miscellaneous Capital receipts 2021-22. (Please refer Statement No.16, Page No. 185)

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

| Nature of Borrowings<br>(1)                                                        | Balance as on<br>1 April 2021<br>(2) | Receipts<br>during the year<br>(3) | Repayments<br>during the year<br>(4) | Balance as on<br>31 March 2022<br>(5) | Net Increase (+)/<br>Decrease (-)<br>(6) | As a<br>per cent of<br>total<br>liabilities<br>(7) |
|------------------------------------------------------------------------------------|--------------------------------------|------------------------------------|--------------------------------------|---------------------------------------|------------------------------------------|----------------------------------------------------|
|                                                                                    |                                      |                                    |                                      |                                       |                                          |                                                    |
| <b>A. Public Debt</b>                                                              |                                      |                                    |                                      |                                       |                                          |                                                    |
| <b>6003 Internal Debt of the State Government</b>                                  |                                      |                                    |                                      |                                       |                                          |                                                    |
| Market Loans                                                                       | 2,62,289.88                          | 58,999.96                          | 10,000.00                            | 3,11,289.84                           | (+)                                      | 48,999.96                                          |
| Ways and Means Advances from Reserve Bank of India                                 | ...                                  | ...                                | ...                                  | ...                                   | ...                                      | ...                                                |
| Special Securities issued to National Small Savings Fund of the Central Government | 13,732.76                            | ...                                | 1,627.92                             | 12,104.84                             | (-)                                      | 1,627.92                                           |
| Loans from Financial Institutions                                                  | 5,117.52                             | 1,461.46                           | 931.88                               | 5,647.10                              | (+)                                      | 529.58                                             |
| Loans from other Institutions                                                      | 0.03                                 | ...                                | ...                                  | 0.03                                  | ...                                      | ...                                                |
| <b>Total 6003</b>                                                                  | <b>2,81,140.19</b>                   | <b>60,461.42</b>                   | <b>12,559.80</b>                     | <b>3,29,041.81</b>                    | <b>(+)</b>                               | <b>47,901.62</b>                                   |
| <b>6004 Loans and Advances from the Central Government</b>                         |                                      |                                    |                                      |                                       |                                          |                                                    |
| Non-Plan Loans                                                                     | 30.35                                | (-) 0.03                           | 4.98                                 | 25.34                                 | (-)                                      | 5.01                                               |
| Loans for State/Union Territory Plan Schemes                                       | 8,420.61                             | ...                                | 1,406.69                             | 7,013.92                              | (-)                                      | 1,406.69                                           |
| Loans for Central Plan Schemes                                                     | 7.89                                 | ...                                | ...                                  | 7.89                                  | ...                                      | ...                                                |
| Loans for Centrally Sponsored Plan Schemes                                         | (-) 18.25 <sup>(a)</sup>             | ...                                | ...                                  | (-) 18.25                             | ...                                      | ...                                                |
| Loans for Centrally Sponsored Schemes                                              | ...                                  | 0.03                               | ...                                  | 0.03                                  | ...                                      | ...                                                |
| Pre-1984-85 Loans                                                                  | 0.07                                 | ...                                | ...                                  | 0.07                                  | ...                                      | ...                                                |
| Other Loans for States                                                             | 18,176.70                            | 20,179.38                          | 0.08                                 | 38,356.00                             | (+)                                      | 20,179.30                                          |
| <b>Total 6004</b>                                                                  | <b>26,617.37</b>                     | <b>20,179.38</b>                   | <b>1,411.75</b>                      | <b>45,385.00</b>                      | <b>(+)</b>                               | <b>18,767.63</b>                                   |
| <b>Total A. Public Debt (6003 and 6004)</b>                                        | <b>3,07,757.56</b>                   | <b>80,640.80</b>                   | <b>13,971.55</b>                     | <b>3,74,426.81</b>                    | <b>(+)</b>                               | <b>66,669.25</b>                                   |
| <b>B. Other Liabilities</b>                                                        |                                      |                                    |                                      |                                       |                                          |                                                    |
| <b>Small Savings and Other Liabilities</b>                                         |                                      |                                    |                                      |                                       |                                          |                                                    |
| Small Savings, Provident Fund etc.                                                 | 38,811.09                            | 8,881.95                           | 5,360.16                             | 42,332.88                             | (+)                                      | 3,521.79                                           |
| Reserve Funds bearing Interest                                                     | 1,174.68                             | 2,720.52                           | 2,766.49                             | 1,128.71                              | (-)                                      | 45.97                                              |
| Reserve Funds not bearing Interest                                                 | 18,888.17                            | 9,684.99                           | 6,570.44                             | 22,002.72                             | (+)                                      | 3,114.55                                           |
| Deposits bearing Interest                                                          | 518.02                               | 2,766.72                           | 2,784.92                             | 499.82                                | (-)                                      | 18.20                                              |
| Deposits not bearing Interest                                                      | 30,356.06                            | 70,779.77                          | 67,953.34                            | 33,182.49                             | (+)                                      | 2,826.43                                           |
| <b>Total B. Other Liabilities</b>                                                  | <b>89,748.02</b>                     | <b>94,833.95</b>                   | <b>85,435.35</b>                     | <b>99,146.62</b>                      | <b>(+)</b>                               | <b>9,398.60</b>                                    |
| <b>Total Public Debt and Other Liabilities</b>                                     | <b>3,97,505.58</b>                   | <b>1,75,474.75<sup>(b)</sup></b>   | <b>99,406.90</b>                     | <b>4,73,573.43<sup>(c)(#)</sup></b>   | <b>(+)</b>                               | <b>76,067.85</b>                                   |

(1) Detailed Account given in Statement No.17 and Statement No.21. Figures of 'Borrowings and Other Liabilities' excluding balance of Off-budget borrowings (₹16,682.10 crore) reported by the Government. Entity-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.

(b) The Receipts for the year does not include Market Loans not bearing interest of ₹3.61 lakh

(\*) Differs from rounding-off of absolute figure by (-) ₹0.06 crore.

(#) The difference between Summary Statement No.06 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<sup>st</sup> April, 2002.

Further, the Government of Karnataka has enacted the Karnataka Fiscal Responsibility (Amendment) Act, 2014 dated 28 February 2014, which has redefined the scope of "Total Liabilities" to include borrowings by the Public Sector Undertakings and Special Purpose Vehicles and other equivalent instruments, where the principal and/ or interest are to be serviced out of the budget of the Government of Karnataka. For this purpose, the Government has furnished the balance of off-budget borrowings as on 31 March 2022.

During 2021-22, the Fiscal Deficit works out to 3.84 per cent of GSDP. The GSDP is adopted as ₹17,21,336.00 crore for the financial year 2021-22.

The indebtedness of the Government increased by ₹92,749.95 crore during the year, which is inclusive of off budget borrowings of ₹16,682.10 crore. The ratio of the outstanding Public Debt and Other Liabilities including the balance of off-budget borrowings (₹4,59,739.62 crore) works out to 26.71 per cent of GSDP to the end of the year 2021-22.

### (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 65.73 per cent of the Gross Public Debt and Other Liabilities. During the year, the Government has raised Market Loans amounting to ₹59,000.00 crore out of which Market loans not bearing interest of (-) ₹3.61 lakh was written – off vide order No. RBI IDMD.CDD/S976/12-2-02/21-22 dated 08.10.2021. Hence, the receipts work out to ₹58,999.96 crore for the year 2021-22. The entire loan was subscribed fully in cash. Details of loans raised by Government and outstanding as on 31 March 2022 is given in the Annexure to Statement No.17.

Pending determination of the proportionate capital expenditure under Section 82 of the States Re-organisation Act, 1956, the liability on account of the open market loans was shared provisionally by the successor States according to the population ratio. The provisional liability of the State Government in respect of the loans raised by the former Madras and Bombay States amounting to ₹1.79 crore and ₹4.88 crore respectively, had been discharged fully (the last repayment relating to Madras State Loans was made in 1968-69 and that relating to Bombay State Loans in 1972-73).

The liability of the State Government in respect of the ex-Hyderabad State, which was outstanding on 31 October 1956, has been estimated by the Andhra Pradesh Government at ₹26.65 crore on the basis of Capital Outlay incurred territory-wise under the provision of the States Re-organisation Act, 1956. Although, on the basis of the reallocation of liability, the State Government has to pay ₹14.81 crore to Maharashtra, the final allocation is under correspondence between Karnataka and Maharashtra. So far, ₹13.00 crore has been paid to Maharashtra on this account.

**(2) Consolidated Sinking Fund (CSF):** The Reserve Bank of India maintains a consolidated sinking fund, on behalf of the State Governments, to provide a cushion for amortisation of market borrowing/liabilities. During 2012-13, the State Government 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 is ₹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 is ₹3,780.00 crore. The details of the balance in the Fund invested for the year 2021-22 as furnished by the Reserve Bank of India (₹10,392.69 crore) 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.

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

**(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 State Governments be excluded from the operations of the NSSF with effect from 1 April 2015. Based on this recommendation, the Union Cabinet on 18 January 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 State Government has not received any loans under NSSF from Government of India in the Financial Year 2021-22.

At the beginning of the year 2021-22, the outstanding loans amounted to ₹13,732.76 crore. During the year, ₹1,627.92 crore was repaid, leaving a balance of ₹12,104.84 crore at the close of the year.

**(5) Loans from Financial Institutions and Other Institutions:** - At the beginning of the year 2021-22, an amount of ₹5,117.52 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. ₹1,461.46 crore was obtained by Government as fresh loans from these institutions. After making repayment of ₹931.87 crore, ₹5,647.11 crore remained outstanding at the close of the year.

**(6) Loans and Advances from the Government of India:** During the year no Ways and Means Advances were obtained from the Government of India. However, other loans obtained from the Government of India during 2021-22 amounted to ₹20,179.38 crore, which represents back-to-back external loans and includes GST compensation of ₹18,108.91 crore (details are given in Annexure to Statement No.17). The repayments made during the year is ₹1,411.75 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 2022 was ₹56,813.74 crore. More details are given in Statements 21 and 22 in Part I Volume II.

**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 2020-21 and 2021-22 are given in the table below:

| <i>Particulars</i>                                                                                                      | <i>(₹ in crore)</i> |                    | <i>Net increase (+) /<br/>Decrease (-)<br/>during the year</i> |
|-------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|----------------------------------------------------------------|
|                                                                                                                         | <i>2021-22</i>      | <i>2020-21</i>     |                                                                |
| <i>(1)</i>                                                                                                              | <i>(2)</i>          | <i>(3)</i>         | <i>(4)</i>                                                     |
| <b>Gross debt and other obligations outstanding at the end of the year <sup>(S)</sup></b>                               | <b>4,73,573.45</b>  | <b>3,97,505.58</b> | <b>(+)</b> <b>76,067.87</b>                                    |
| (a) Public Debt and Small Savings, Provident Funds etc.                                                                 | 4,16,759.71         | 3,46,568.65        | (+)                                                            |
| (b) Other obligations                                                                                                   | 56,813.74           | 50,936.93          | (+)                                                            |
| <b>Interest paid by Government</b>                                                                                      |                     |                    |                                                                |
| (a) On Public Debt (including expenditure on Management), Small Savings, Provident Funds etc., and Miscellaneous debts. | 24,939.50           | 21,872.65          | (+)                                                            |
| (b) Off Budget Borrowings                                                                                               | 1,292.26            | 1,512.31           | (-)                                                            |
| (c) Other obligations                                                                                                   | 44.10               | 47.75              | (-)                                                            |
| <b>Total (i)</b>                                                                                                        | <b>26,275.86</b>    | <b>23,432.71</b>   | <b>(+)</b> <b>2,843.15</b>                                     |
| <b>(ii) Deduct -</b>                                                                                                    |                     |                    |                                                                |
| (a) Interest received on loans and advances given by Government                                                         | 209.92              | 134.49             | (+)                                                            |
| (b) Interest charged to major heads (outside the Revenue Account)                                                       | ...                 | ...                | ...                                                            |
| (c) Interest realised on investment of cash balance                                                                     | 899.44              | 627.42             | (+)                                                            |
| <b>Net interest charges (i) – (ii)</b>                                                                                  | <b>25,166.50</b>    | <b>22,670.80</b>   | <b>(+)</b> <b>2,495.70</b>                                     |
| Percentage of gross interest [item (i)] to total Revenue Receipts                                                       | 13.42               | 14.95              | (-)                                                            |
| Percentage of net interest [item (iii)] to total Revenue Receipts                                                       | 12.86               | 14.47              | (-)                                                            |

(S) Excludes 0049-04-800-5-06 (₹67.89 crore) and 0049-04-800-5-08 (₹32.72 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, totalling to ₹3.79 crore and Deduct Refunds amounting to (-) ₹0.09 crore. If these are also deducted net burden of interest on the revenue was ₹25,162.62 crore working out to 12.85 *per cent* of the total Revenue Receipts (₹1,95,761.83 crore). During the year, Government also received ₹349.78 crore as dividend on investment in various Commercial and Other Undertakings etc.



**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)              | Net Increase (+)/<br>decrease (-) |                                            | (8) |
|------------------------------------------------------------|------------------|-----------------|---------------|-----|------------------|-----------------------------------|--------------------------------------------|-----|
|                                                            |                  |                 |               |     |                  | Balance on<br>1 April 2021        | Balance on<br>31 March 2022<br>(2+3)-(4+5) |     |
| <b>I SOCIAL SERVICES</b>                                   |                  |                 |               |     |                  |                                   |                                            |     |
| 1 Universities/Academic Institutions                       | 2.43             | ...             | ...           | ... | 2.43             | ...                               | ...                                        | ... |
| 2 Municipalities/Municipal Councils/Municipal Corporations | 5,967.65         | 2,265.77        | ...           | ... | 8,233.42         | (+)                               | 2,265.77                                   | ... |
| 3 Urban Development Authorities                            | 4,220.35         | ...             | ...           | ... | 4,220.35         | ...                               | ...                                        | ... |
| 4 Housing Boards                                           | 1,173.18         | ...             | ...           | ... | 1,173.18         | ...                               | ...                                        | ... |
| 5 Statutory Corporations                                   | 6,124.75         | 900.93          | ...           | ... | 7,025.68         | (+)                               | 900.93                                     | ... |
| 6 Government Companies                                     | 586.00           | ...             | 0.01          | ... | 585.99           | (-)                               | 0.01                                       | ... |
| 7 Co-operative Societies/Co-operative Corporations/Banks   | 0.70             | ...             | ...           | ... | 0.70             | ...                               | ...                                        | ... |
| 8 Others                                                   | (-) 840.30       | (-) 397.00      | 5.33          | ... | (-) 1,242.63     | (-)                               | 402.33                                     | ... |
| <b>Total - Social Services</b>                             | <b>17,234.76</b> | <b>2,769.70</b> | <b>5.34</b>   | ... | <b>19,999.12</b> | <b>(+)</b>                        | <b>2,764.36</b>                            | ... |
| <b>II ECONOMIC SERVICES</b>                                |                  |                 |               |     |                  |                                   |                                            |     |
| 1 Panchayat Raj Institutions                               | 2.72             | ...             | ...           | ... | 2.72             | ...                               | ...                                        | ... |
| 2 Statutory Corporations                                   | 3,796.91         | 150.00          | 53.98         | ... | 3,892.93         | (+)                               | 96.02                                      | ... |
| 3 Government Companies                                     | 3,070.60         | 43.67           | 16.82         | ... | 3,097.45         | (+)                               | 26.85                                      | ... |
| 4 Co-operative Societies/Co-operative Corporations/Banks   | 4,427.97         | 10.00           | 9.33          | ... | 4,428.64         | (+)                               | 0.67                                       | ... |
| 5 Others                                                   | 2,801.46         | 1,231.58        | 34.81         | ... | 3,998.23         | (+)                               | 1,196.77                                   | ... |
| <b>Total- Economic Services</b>                            | <b>14,099.66</b> | <b>1,435.25</b> | <b>114.94</b> | ... | <b>15,419.97</b> | <b>(+)</b>                        | <b>1,320.31</b>                            | ... |
| <b>III Loans to Government Servants etc.</b>               | <b>(-) 6.33</b>  | <b>4.51</b>     | <b>6.42</b>   | ... | <b>(-) 8.24</b>  | <b>(-)</b>                        | <b>1.91</b>                                | ... |
| <b>IV Miscellaneous Loans</b>                              | <b>(-) 81.56</b> | ...             | ...           | ... | <b>(-) 81.56</b> | ...                               | ...                                        | ... |
| <b>Total - Loans and Advances</b>                          | <b>31,246.53</b> | <b>4,209.46</b> | <b>126.70</b> | ... | <b>35,329.29</b> | <b>(+)</b>                        | <b>4,082.76</b>                            | ... |



**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 2021 | 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 2022 | Net Increase (+) /<br>decrease (-)<br>during the year |                 | Interest<br>Payment in<br>arrears |
|------------------------------------------------------------------------------------------|----------------------------|----------------------------------|----------------------------------|--------------------------------------------------------|-----------------------------|-------------------------------------------------------|-----------------|-----------------------------------|
|                                                                                          |                            |                                  |                                  |                                                        |                             | (2+3)-(4+5)                                           | (3-4)           |                                   |
| (1)                                                                                      | (2)                        | (3)                              | (4)                              | (5)                                                    | (6)                         | (7)                                                   | (8)             | (8)                               |
| <b>(₹ in crore)</b>                                                                      |                            |                                  |                                  |                                                        |                             |                                                       |                 |                                   |
| <b>B Loans for Social Services</b>                                                       |                            |                                  |                                  |                                                        |                             |                                                       |                 |                                   |
| (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                              | 17,132.76                  | 2,766.70                         | 0.01                             | ...                                                    | 19,899.45                   | (+)                                                   | 2,766.69        | ...                               |
| (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                                                         | 67.44                      | 3.00                             | 5.33                             | ...                                                    | 65.11                       | (-)                                                   | 2.33            | ...                               |
| (h) Other Social Services                                                                | 0.46                       | ...                              | ...                              | ...                                                    | 0.46                        | ...                                                   | ...             | ...                               |
| <b>Total B. Loans for Social Services</b>                                                | <b>17,234.76</b>           | <b>2,769.70</b>                  | <b>5.34</b>                      | <b>...</b>                                             | <b>19,999.12</b>            | <b>(+)</b>                                            | <b>2,764.36</b> | <b>...</b>                        |
| <b>C Loans for Economic Services</b>                                                     |                            |                                  |                                  |                                                        |                             |                                                       |                 |                                   |
| (a) Loans for Agriculture and Allied Activities                                          | 4,050.74                   | 19.36                            | 9.86                             | ...                                                    | 4,060.24                    | (+)                                                   | 9.50            | ...                               |
| (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                                                                     | 5,103.43                   | 150.00                           | 67.55                            | ...                                                    | 5,185.88                    | (+)                                                   | 82.45           | ...                               |
| (f) Loans for Industry and Minerals                                                      | 4,861.55                   | 1,265.89                         | 37.53                            | ...                                                    | 6,089.91                    | (+)                                                   | 1,228.36        | ...                               |
| (g) Loans for Transport                                                                  | 3.76                       | ...                              | ...                              | ...                                                    | 3.76                        | ...                                                   | ...             | ...                               |
| (j) General Economic Services                                                            | 63.78                      | ...                              | ...                              | ...                                                    | 63.78                       | ...                                                   | ...             | ...                               |
| <b>Total C. Loans for Economic Services</b>                                              | <b>14,099.66</b>           | <b>1,435.25</b>                  | <b>114.94</b>                    | <b>...</b>                                             | <b>15,419.97</b>            | <b>(+)</b>                                            | <b>1,320.31</b> | <b>...</b>                        |
| <b>III. Loans to Government Servants etc.</b>                                            | <b>(-) 6.33</b>            | <b>4.51</b>                      | <b>6.42</b>                      | <b>...</b>                                             | <b>(-) 8.24</b>             | <b>(-)</b>                                            | <b>1.91</b>     | <b>...</b>                        |
| <b>IV. Miscellaneous Loans</b>                                                           | <b>(-) 81.56</b>           | <b>...</b>                       | <b>...</b>                       | <b>...</b>                                             | <b>(-) 81.56</b>            | <b>...</b>                                            | <b>...</b>      | <b>...</b>                        |
| <b>Total F. Loans and Advances</b>                                                       | <b>31,246.53</b>           | <b>4,209.46</b>                  | <b>126.70</b>                    | <b>...</b>                                             | <b>35,329.29</b>            | <b>(+)</b>                                            | <b>4,082.76</b> | <b>...</b>                        |

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

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

| <i>Loanee-Entity</i>                                      | <i>Amount of Arrears as on 31 March 2022</i> |                                  | <i>Earliest period to which arrears relate</i> | <i>Total Loan outstanding against the entity on 31 March 2022 (₹ in crore)</i> |
|-----------------------------------------------------------|----------------------------------------------|----------------------------------|------------------------------------------------|--------------------------------------------------------------------------------|
|                                                           | <i>Principal</i>                             | <i>Interest (*) (₹ in crore)</i> |                                                |                                                                                |
| <b>(1)</b>                                                | <b>(2)</b>                                   | <b>(3)</b>                       | <b>(5)</b>                                     | <b>(6)</b>                                                                     |
| <b>Detailed accounts maintained by Accountant General</b> |                                              |                                  |                                                |                                                                                |
| 6215                                                      | 311.35                                       | 677.83                           | 1986                                           | 260.65                                                                         |
| 6215                                                      | 4,926.33                                     | 4,315.16                         | 1977                                           | 5,796.20                                                                       |
| 6216                                                      | 23.61                                        | 100.41                           | 1990                                           | 0.29                                                                           |
| 6217                                                      | 17.17                                        | 38.40                            | 1987                                           | 225.12                                                                         |
| 6220                                                      | 0.41                                         | 1.93                             | 1987                                           | 0.42                                                                           |
| 6401                                                      | 2.88                                         | 7.10                             | 1977                                           | 1.44                                                                           |
| 6401                                                      | 0.75                                         | 7.52                             | 1992                                           | 0.63                                                                           |
| 6401                                                      | 0.70                                         | 3.94                             | 1982                                           | 0.70                                                                           |
| 6851                                                      | 1.26                                         | 4.71                             | 2007                                           | 0.68                                                                           |
| 6852                                                      | 0.31                                         | 1.47                             | 1991                                           | 0.31                                                                           |
| 6853                                                      | 0.30                                         | 1.81                             | 1985                                           | 3.02                                                                           |
| 6858                                                      | 67.47                                        | 218.97                           | 1992                                           | 214.79                                                                         |
| 6858                                                      | 1.10                                         | 5.56                             | 1984                                           | 2.16                                                                           |
| 6858                                                      | 0.61                                         | 2.94                             | 1981                                           | 0.61                                                                           |
| 6858                                                      | 0.18                                         | 0.40                             | 1991                                           | 2.22                                                                           |
| 6859                                                      | 1.65                                         | 6.98                             | 1996                                           | 3.01                                                                           |
| 6860                                                      | 68.80                                        | 49.46                            | 1993                                           | 157.84                                                                         |
| 6860                                                      | 2.25                                         | 16.34                            | 1983                                           | 2.25                                                                           |
| 6860                                                      | 1.34                                         | 12.83                            | 1984                                           | 3.88                                                                           |
| 6885                                                      | 0.40                                         | 0.88                             | 1985                                           | 13.08                                                                          |
| 7452                                                      | 1.01                                         | 3.88                             | 1981                                           | 1.12                                                                           |

**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 2022                             |                          | Earliest period to which arrears relate | Total Loan outstanding against the entity on 31 March 2022<br>(₹ in crore) |         |           |
|---------------------------------------------------------------------------|-------------------------------------------------------------------|--------------------------|-----------------------------------------|----------------------------------------------------------------------------|---------|-----------|
|                                                                           | Principal                                                         | Interest<br>(₹ in crore) |                                         |                                                                            | Total   |           |
| (1)                                                                       | (2)                                                               | (3)                      | (4)                                     | (5)                                                                        | (6)     |           |
| <b>Detailed Accounts maintained by the State Government<sup>(§)</sup></b> |                                                                   |                          |                                         |                                                                            |         |           |
| 6217                                                                      | Loans to Bangalore Metro Rail Corporation Ltd.                    | 14,384.12                | ...                                     | 14,384.12                                                                  | ...     | 14,384.12 |
| 6220                                                                      | Loans to Sree Kanteerava Studios Ltd.                             | 20.91                    | ...                                     | 20.91                                                                      | ...     | 20.91     |
| 6401                                                                      | Loans to Karnataka State Seeds Corporation Ltd.                   | 0.01                     | 1.13                                    | 1.14                                                                       | 1993-94 | 1.14      |
| 6401                                                                      | Loans to Karnataka Co-operative Oilseeds Growers' Federation Ltd. | 1.94                     | 5.32                                    | 7.26                                                                       | ...     | 7.26      |
| 6406                                                                      | Loans to Karnataka State Forest Industries Corporation Ltd.       | 23.20                    | ...                                     | 23.20                                                                      | 2001    | 23.20     |
| 6851                                                                      | Loans to Karnataka State Khadi & Village Industries Board         | 0.15                     | ...                                     | 0.15                                                                       | ...     | 0.15      |
| 6852                                                                      | Loans to Karnataka State Agro Corn Products Ltd.                  | 24.32                    | 16.50                                   | 40.82                                                                      | 2009-10 | 40.82     |
| 6858                                                                      | Loans to Mysore Electrical Industries Ltd.                        | ...                      | 33.59                                   | 33.59                                                                      | ...     | 33.59     |
| 6860                                                                      | Loans to Bidar Sahakara Sakkare Karkhane Ltd.                     | 20.81                    | 12.02                                   | 32.83                                                                      | 1993    | 32.83     |
| 6860                                                                      | Loans to Vanivilasa Co-op. Sugar Factory Ltd.                     | 28.68                    | ...                                     | 28.68                                                                      | 1986    | 28.68     |
| 6860                                                                      | Loans to Karnataka Soaps & Detergents Ltd.                        | 3.25                     | ...                                     | 3.25                                                                       | 1996    | 3.25      |
| 6860                                                                      | Loans to Karnataka Sahakari Sakkare Karkhane Ltd.                 | 28.22                    | 27.38                                   | 55.60                                                                      | 2013    | 55.60     |
| 7452                                                                      | Loans to Karnataka State Tourism Development Corporation Ltd.     | 4.00                     | 3.28                                    | 7.28                                                                       | 1994    | 7.28      |

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

(\*) 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.

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

(§) The details of repayment in arrears outstanding as on 31 March 2022 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' (\*\*):

| 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 2022).

**STATEMENT NO. 8 - STATEMENT OF INVESTMENTS OF THE GOVERNMENT**

**Comparative Summary of Government Investment in the Share Capital of different concerns for 2020-21 and 2021-22**

| <i>Name of the concern</i>                    | 2021-22                   |                                          |                                                    | 2020-21                   |                                          |                                                    |
|-----------------------------------------------|---------------------------|------------------------------------------|----------------------------------------------------|---------------------------|------------------------------------------|----------------------------------------------------|
|                                               | <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                         | 3,070.55                                 | ...                                                | 9                         | 2,934.05                                 | ...                                                |
| 2. Regional Rural Banks                       | 6                         | 21.15                                    | ...                                                | 6                         | 21.15                                    | ...                                                |
| 3. Government Companies                       |                           |                                          |                                                    |                           |                                          |                                                    |
| a. Working                                    | 75                        | 60,992.30                                | 346.93                                             | 73                        | 60,663.05                                | Dividend: 78.05                                    |
| b. Non-working                                | 16                        | 67.63                                    | ...                                                | 16                        | 67.63                                    | ...                                                |
| <b>Total: Government Companies (a+b)</b>      | <b>91</b>                 | <b>61,059.93</b>                         | <b>346.93</b>                                      | <b>89</b>                 | <b>60,730.68</b>                         | <b>Dividend: 78.05</b>                             |
| 4. Joint Stock Companies                      | 44                        | 6,070.66                                 | 2.06                                               | 44                        | 4,137.29                                 | Dividend: 0.46                                     |
| 5. Co-operative Institutions and Local Bodies | ...                       | 435.14 <sup>(S)</sup>                    | 0.79                                               | ...                       | 433.51 <sup>(S)</sup>                    | Dividend: 2.18                                     |
| <b>Total</b>                                  | <b>150</b>                | <b>70,657.43</b>                         | <b>349.77</b>                                      | <b>148</b>                | <b>68,256.68</b>                         | <b>Dividend: 80.70</b>                             |

- 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.
- Number of Government Companies (working) increased to 75 due to incorporation of new entities "Karnataka State Safai Karmachari Development Corporation Limited" incorporated on 06.06.2016 as G.O. No. SWD 215 SDC 2015 (P) dated 29.02.2016 and "Karnataka Vokkaliga Community Development Corporation Limited" incorporated on 11.04.2022 as per G.O. No. BCW 199 BCA 2021 Bengaluru dated 11.03.2022.
- During the year 2021-22 the net investment of the Government in the form of Equity is ₹2,400.75 crore. The breakup is: Statutory Corporations (₹136.50 crore) Government Companies (₹329.25 crore) Joint Stock Companies (₹1,933.37 crore) and Co-operative Institutions (₹1.63 crore) out of which Investment in co-operative Institutions is ₹2.12 crore and Disinvestment is ₹0.49 crore.
- The progressive balance of Investments reduced by ₹0.49 crore due to retirement of Government investments in share capital under various Co-operative Institutions. [Refer Foot Note '(S)' under 'Co-operative Societies and Banks' of Detailed Statement No.19 on Page No.317]
- The dividend/interest received on Government Investments was ₹349.77 crore (0.50 per cent) in 2021-22 and ₹80.70 crore (0.12 per cent) in 2020-21.



**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 31.03.2022. 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<br>(Number of Guarantees)         | Maximum<br>Amount<br>Guaranteed<br>(up to the end<br>of<br>31.03.2022) | Outstanding<br>at the beginning<br>of the year <sup>(a)</sup> |          | Additions<br>during the year |          | Deletions<br>(other than invoked)<br>during the year |          | Invoked<br>during the<br>year | Outstanding<br>at the end of the year | Principal<br>Receivable<br>(b) | Interest<br>Received | Guarantee<br>Commission<br>or Fee | Other<br>material<br>details |
|------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------------|----------|------------------------------|----------|------------------------------------------------------|----------|-------------------------------|---------------------------------------|--------------------------------|----------------------|-----------------------------------|------------------------------|
|                                          |                                                                        | Principal                                                     | Interest | Principal                    | Interest | Principal                                            | Interest |                               |                                       |                                |                      |                                   |                              |
| <b>SECTOR-WISE DETAILS OF GUARANTEES</b> |                                                                        |                                                               |          |                              |          |                                                      |          |                               |                                       |                                |                      |                                   |                              |
| Power (22)                               | 15,163.46                                                              | 10,855.62                                                     | 56.94    | 2,650.00                     | 746.43   | 535.57                                               | 803.37   | ...                           | 1,2970.05                             | ...                            | 113.65               | 111.46                            | (a)                          |
| Co-operation (9)                         | 1,817.86                                                               | 1,203.66                                                      | 64.25    | 356.75                       | 83.37    | 351.96                                               | 102.83   | ...                           | 1,208.45                              | 44.79                          | 141.42               | ...                               | (a)                          |
| Irrigation (35)                          | 23,265.00                                                              | 16,059.68                                                     | ...      | 2,150.00                     | 1,065.26 | 3,714.74                                             | 1,065.26 | ...                           | 14,494.94                             | ...                            | 151.17               | 151.17                            | (a)                          |
| Roads and Transport<br>(3)               | 771.20                                                                 | 426.80                                                        | ...      | 202.99                       | 39.29    | 22.26                                                | 39.29    | ...                           | 607.53                                | ...                            | 4.73                 | 4.73                              | (a)                          |
| Urban Development<br>and Housing (36)    | 5,117.16                                                               | 2,438.19                                                      | 13.58    | 65.37                        | 104.25   | 500.76                                               | 106.48   | ...                           | 2,002.80                              | 11.35                          | 95.20                | 42.61                             | (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           | 100.00           | ...           | ...             | ...             | 100.00          | ...             | ... | ...  | ...              | ...          | 22.67         | ...           | ...  |
| State Financial Corporation (9)                        | 1,450.00         | 1,251.29         | ...           | 150.10          | 108.61          | 375.79          | 108.61          | ... | ...  | 1,025.60         | ...          | 12.22         | 12.22         | ...  |
| Any other (37)                                         | 1,482.44         | 190.99           | 38.02         | 845.33          | 57.36           | 251.12          | 53.60           | ... | ...  | 785.20           | 41.78        | 24.33         | 7.22          | (a)  |
| <b>GRAND TOTAL (152)</b>                               | <b>49,467.12</b> | <b>32,526.23</b> | <b>172.79</b> | <b>6,420.54</b> | <b>2,204.57</b> | <b>5,852.20</b> | <b>2,279.44</b> | ... | ...  | <b>33,094.57</b> | <b>97.92</b> | <b>565.39</b> | <b>329.41</b> |      |

(a) There is a Difference of ₹1,994.38 lakh between CB 2020-21 and OB 2021-22 (Principal) in respect of Irrigation, Co-operation, Roads & Transport Sector, Power, UDD and Any Other Sector. 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>2021-22</i>                               | <i>2020-21</i>   | <i>2021-22</i>                                                                                           | <i>2020-21</i>  |
| <b>(1)</b>                                                     | <b>(2)</b>                                   | <b>(3)</b>       | <b>(4)</b>                                                                                               | <b>(5)</b>      |
| <i>(₹ in crore)</i>                                            |                                              |                  |                                                                                                          |                 |
| <b>1. Urban Local Bodies</b>                                   |                                              |                  |                                                                                                          |                 |
| (i) Municipal Corporation                                      | 4,044.13                                     | 3,423.55         | 766.27                                                                                                   | 385.04          |
| (ii) Municipalities/ Municipal Council                         | 2,216.19                                     | 1,931.44         | 273.87                                                                                                   | 230.64          |
| (iii) Nagara Panchayats/Notified Area Committees               | 355.51                                       | 326.05           | 29.87                                                                                                    | 20.36           |
| <b>Total Urban Local Bodies</b>                                | <b>6,615.83</b>                              | <b>5,681.04</b>  | <b>1,070.01</b>                                                                                          | <b>636.04</b>   |
| <b>2. Panchayat Raj Institutions</b>                           |                                              |                  |                                                                                                          |                 |
| (i) Zilla Panchayats                                           | 12,942.96                                    | 11,811.55        | ...                                                                                                      | ...             |
| (ii) Taluk Panchayat                                           | 23,096.94                                    | 21,308.70        | ...                                                                                                      | ...             |
| (iii) Grama Panchayats                                         | 3,789.37                                     | 4,982.64         | ...                                                                                                      | ...             |
| (iv) Others <sup>(^)</sup>                                     | 5.92                                         | 3.29             | ...                                                                                                      | ...             |
| <b>Total Panchayat Raj Institutions</b>                        | <b>39,835.19</b>                             | <b>38,106.18</b> | <b>...</b>                                                                                               | <b>...</b>      |
| <b>3. Public Sector Undertakings – Government Companies</b>    | <b>34.21</b>                                 | <b>19.58</b>     | <b>0.50</b>                                                                                              | <b>0.50</b>     |
| <b>4. Non-Governmental Organisations (NGOs)</b>                | <b>1,902.42</b>                              | <b>1,961.95</b>  | <b>1.00</b>                                                                                              | <b>3.00</b>     |
| <b>5. Autonomous Bodies – Universities</b>                     | <b>1,134.75</b>                              | <b>1,140.43</b>  | <b>20.88</b>                                                                                             | <b>30.41</b>    |
| <b>6. Co-operative Societies and Co-operative Institutions</b> | <b>1,405.67</b>                              | <b>1,186.04</b>  | <b>...</b>                                                                                               | <b>...</b>      |
| <b>7. Statutory Bodies and Developmental Authorities</b>       | <b>2,564.04</b>                              | <b>1,864.88</b>  | <b>524.10</b>                                                                                            | <b>1,011.35</b> |
| <b>8. Others<sup>(#)</sup></b>                                 | <b>4,089.93</b>                              | <b>3,810.49</b>  | <b>198.75</b>                                                                                            | <b>181.36</b>   |
| <b>TOTAL Grants-in-Aid</b>                                     | <b>57,582.04</b>                             | <b>53,770.59</b> | <b>1,815.24</b>                                                                                          | <b>1,862.66</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 2021-22 |                    |                    | Actual for 2020-21 |                    |                    |
|------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                                                                                                  | Charged            | Voted              | Total              | Charged            | Voted              | Total              |
| (1)                                                                                                              | (2)                | (3)                | (4)                | (5)                | (6)                | (7)                |
| (₹ in crore)                                                                                                     |                    |                    |                    |                    |                    |                    |
| Expenditure Heads (Revenue Account)                                                                              | 30,513.65          | 1,78,914.41        | 2,09,428.06        | 25,477.52          | 1,50,576.39        | 1,76,053.91        |
| Expenditure Heads (Capital Account)                                                                              | 3,602.35           | 44,271.99          | 47,874.34          | 2,775.67           | 42,630.38          | 45,406.05          |
| Disbursements under Public Debt, Loans and Advances, Inter State Settlement and transfer to Contingency Fund (f) | 13,971.54          | 4,629.46           | 18,601.00          | 11,015.81          | 2,669.17           | 13,684.98          |
| <b>TOTAL</b>                                                                                                     | <b>48,087.54</b>   | <b>2,27,815.86</b> | <b>2,75,903.40</b> | <b>39,269.00</b>   | <b>1,95,875.94</b> | <b>2,35,144.94</b> |
| <b>(f)</b> The figures have been arrived at as follows:                                                          |                    |                    |                    |                    |                    |                    |
| <b>E. Public Debt <sup>(1)</sup></b>                                                                             |                    |                    |                    |                    |                    |                    |
| Internal Debt of the State Government                                                                            | 12,559.79          | ...                | 12,559.79          | 9,610.60           | ...                | 9,610.60           |
| Loans and Advances from the Central Government                                                                   | 1,411.75           | ...                | 1,411.75           | 1,405.21           | ...                | 1,405.21           |
| <b>F. Loans and Advances <sup>(2)</sup></b>                                                                      |                    |                    |                    |                    |                    |                    |
| Loans for General Services                                                                                       | ...                | ...                | ...                | ...                | ...                | ...                |
| Loans for Social Services                                                                                        | ...                | 2,769.70           | 2,769.70           | ...                | 1,392.75           | 1,392.75           |
| Loans for Economic Services                                                                                      | ...                | 1,435.25           | 1,435.25           | ...                | 1,271.62           | 1,271.62           |
| Loans to Government Servants etc.                                                                                | ...                | 4.51               | 4.51               | ...                | 4.80               | 4.80               |
| Loans for Miscellaneous Purpose                                                                                  | ...                | ...                | ...                | ...                | ...                | ...                |
| <b>G. Inter-State Settlement</b>                                                                                 |                    |                    |                    |                    |                    |                    |
| Inter-State Settlement                                                                                           | ...                | ...                | ...                | ...                | ...                | ...                |
| <b>H. Transfer to Contingency Fund</b>                                                                           |                    |                    |                    |                    |                    |                    |
| Transfer to Contingency Fund                                                                                     | ...                | 420.00             | 420.00             | ...                | ...                | ...                |
| <b>TOTAL (Sectors E + F + G + H)</b>                                                                             | <b>13,971.54</b>   | <b>4,629.46</b>    | <b>18,601.00</b>   | <b>11,015.81</b>   | <b>2,669.17</b>    | <b>13,684.98</b>   |

The per cent of Charged Expenditure and Voted Expenditure to Total Expenditure for 2020-21 and 2021-22 was as under:

| Year    | Per cent to Total Expenditure |       |
|---------|-------------------------------|-------|
|         | Charged                       | Voted |
| (1)     | (2)                           | (3)   |
| 2020-21 | 16.70                         | 83.30 |
| 2021-22 | 17.43                         | 82.57 |

(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.





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

| <i>Heads</i>                                                                             | <i>On 1 April 2021</i> | <i>During the year 2021-22</i> | <i>On 31 March 2022</i> |
|------------------------------------------------------------------------------------------|------------------------|--------------------------------|-------------------------|
| (1)                                                                                      | (2)                    | (3)                            | (4)                     |
|                                                                                          | <i>(₹ in crore)</i>    |                                |                         |
| <b>CAPITAL AND OTHER EXPENDITURE</b>                                                     |                        |                                |                         |
| <b>Capital Expenditure</b>                                                               |                        |                                |                         |
| <i>(i) General Services</i>                                                              |                        |                                |                         |
| Capital Outlay on Public Works                                                           | 7,553.89               | 778.26                         | 8,332.15                |
| Other General Services                                                                   | 3,889.30               | 161.53                         | 4,050.83                |
| <b>Total General Services</b>                                                            | <b>11,443.19</b>       | <b>939.79</b>                  | <b>12,382.98</b>        |
| <i>(ii) Social Services</i>                                                              |                        |                                |                         |
| (a) Education, Sports, Art and Culture                                                   | 9,134.60               | 1,634.07                       | 10,768.67               |
| (b) Health and Family Welfare                                                            | 10,987.90              | 2,574.84                       | 13,562.74               |
| (c) Water Supply, Sanitation, Housing and Urban Development                              | 42,949.47              | 7,822.06                       | 50,771.53               |
| (d) Information and Publicity                                                            | 150.21                 | 0.50                           | 150.71                  |
| (e) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities | 19,174.38              | 1,952.86                       | 21,127.24               |
| (g) Social Welfare and Nutrition                                                         | 1,244.87               | 72.82                          | 1,317.69                |
| (h) Other Social Services                                                                | 572.23                 | 149.42                         | 721.65                  |
| <b>Total Social Services</b>                                                             | <b>84,213.66</b>       | <b>14,206.57</b>               | <b>98,420.23</b>        |
| <i>(iii) Economic Services</i>                                                           |                        |                                |                         |
| (a) Agriculture and Allied Activities                                                    | 3,700.43               | 851.87                         | 4,552.30                |
| (b) Rural Development                                                                    | 1,516.72               | 306.13                         | 1,822.85                |
| (c) Special Area Programmes                                                              | 9,010.08               | 2,114.80                       | 11,124.88               |
| (d) Irrigation and Flood Control                                                         | 1,36,101.85            | 19,075.59                      | 1,55,177.44             |
| (e) Energy                                                                               | 14,585.39              | 200.00                         | 14,785.39               |
| (f) Industry and Minerals                                                                | 5,754.33               | 144.06                         | 5,898.39                |
| (g) Transport                                                                            | 89,624.65              | 10,600.33                      | 1,00,224.98             |
| (i) Capital Account of Science and Technology and Environment                            | 0.40                   | ...                            | 0.40                    |
| (j) General Economic Services                                                            | 11,788.57              | 1,870.93                       | 13,659.50               |
| <b>Total Economic Services</b>                                                           | <b>2,72,082.42</b>     | <b>35,163.71</b>               | <b>3,07,246.13</b>      |
| <b>Total Capital Expenditure</b>                                                         | <b>3,67,739.27</b>     | <b>50,310.07</b>               | <b>4,18,049.34</b>      |

| (1)                                                                                      | (2)                | (3)                            | (4)                              |
|------------------------------------------------------------------------------------------|--------------------|--------------------------------|----------------------------------|
| <b>LOANS AND ADVANCES –</b>                                                              |                    |                                |                                  |
| <b>Loans and Advances for Various Services</b>                                           |                    |                                |                                  |
| <b>(i) General Services</b>                                                              |                    |                                |                                  |
| <b>(ii) 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                              | 23,758.69          | 3,166.69                       | 26,925.38                        |
| (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                                                         | 67.44              | (-) 2.33                       | 65.11                            |
| (h) Other Social Services                                                                | 0.45               | ...                            | 0.45                             |
| <b>Total Social Services</b>                                                             | <b>23,860.69</b>   | <b>3,164.36</b>                | <b>27,025.05</b>                 |
| <b>(iii) Economic Services</b>                                                           |                    |                                |                                  |
| (a) Agriculture and Allied Activities                                                    | 4,063.01           | 9.50                           | 4,072.51                         |
| (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                                                                               | 4,146.99           | 82.45                          | 4,229.44                         |
| (f) Industry and Minerals                                                                | 4,345.28           | 1,228.36                       | 5,573.64                         |
| (g) Transport                                                                            | 3.76               | ...                            | 3.76                             |
| (i) General Economic Services                                                            | 63.79              | ...                            | 63.79                            |
| <b>Total Economic Services</b>                                                           | <b>14,124.49</b>   | <b>1,320.31</b>                | <b>15,444.80</b>                 |
| <b>(iv) Loans to Government Servants etc.</b>                                            | <b>(-) 6.35</b>    | <b>(-) 1.91</b>                | <b>(-) 8.26</b>                  |
| <b>(v) Miscellaneous Loans</b>                                                           | <b>(-) 81.56</b>   | ...                            | <b>(-) 81.56</b>                 |
| <b>(vi) Transfer to Contingency Fund</b>                                                 | ...                | 420.00                         | 420.00                           |
| <b>Total Loans and Advances</b>                                                          | <b>37,897.27</b>   | <b>4,902.76</b>                | <b>42,800.03</b>                 |
| <b>Total Capital and Other Expenditure</b>                                               | <b>4,05,636.54</b> | <b>55,212.83</b>               | <b>4,60,849.37</b>               |
| <b>Deduct –</b>                                                                          |                    |                                |                                  |
| (i) Contribution from Contingency Fund for Capital and Other Expenditure                 | ...                | ...                            | ...                              |
| (ii) Contribution from Miscellaneous Capital Receipts                                    | 1,253.96           | 6.08                           | 1,260.04                         |
| (iii) Contribution from Development Funds, Reserve Funds etc.                            | 23,185.78          | 2,835.74                       | 26,021.52                        |
| <b>Add –</b>                                                                             | <b>24,439.74</b>   | <b>2,841.82</b>                | <b>27,281.56</b>                 |
| Adjustment on Account of disinvestments                                                  | 71.98              | ...                            | 71.98                            |
| <b>Net Capital and Other Expenditure</b>                                                 | <b>3,81,268.78</b> | <b>52,371.01<sup>(*)</sup></b> | <b>4,33,639.79<sup>(X)</sup></b> |

(X) The difference between the Net Capital and Other Expenditure (X) and the Net Provision of Funds (Y) - i.e., ₹7,946.81 crore to the end of 2021-22, explained below in the table.

(\*) Differs from rounding-off of absolute figure by (-) ₹0.01 crore with net provision of funds during the year 2021-22.

**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 2021</i> | <i>During the year 2021-22</i> | <i>On 31 March 2022</i>          |
|------------------------------------------------------------------------------------------------------------------|------------------------|--------------------------------|----------------------------------|
| (1)                                                                                                              | (2)                    | (3)                            | (4)                              |
|                                                                                                                  |                        | <i>(₹ in crore)</i>            |                                  |
| <b>PRINCIPAL SOURCES OF FUNDS</b>                                                                                |                        |                                |                                  |
| Revenue Surplus (+)/ Revenue Deficit (-)                                                                         |                        | (-) 13,666.23                  |                                  |
| <b>Debt -</b>                                                                                                    |                        |                                |                                  |
| Internal Debt of the State Government                                                                            | 2,81,140.18            | 47,901.64                      | 3,29,041.82                      |
| Loans and Advances from Central Government                                                                       | 26,617.36              | 18,767.63                      | 45,384.99                        |
| Small Savings, Provident Funds etc.                                                                              | 38,811.09              | 3,521.79                       | 42,332.88                        |
| <b>Total Debt</b>                                                                                                | <b>3,46,568.63</b>     | <b>70,191.06</b>               | <b>4,16,759.69</b>               |
| <b>Other Receipts</b>                                                                                            |                        |                                |                                  |
| Contingency Fund                                                                                                 | 80.00                  | 420.00                         | 500.00                           |
| Reserve Funds                                                                                                    | 43,873.09              | 9,172.77                       | 53,045.86                        |
| Deposits and Advances                                                                                            | 30,867.12              | 2,808.23                       | 33,675.35                        |
| Suspense and Miscellaneous (Other than amounts closed to Government Account and Cash Balance Investment Account) | 2,371.74               | (-) 153.08                     | 2,218.66                         |
| Remittances                                                                                                      | (-) 1,073.34           | (-) 132.92                     | (-) 1,206.26                     |
| <b>Total Other Receipts</b>                                                                                      | <b>76,118.61</b>       | <b>12,115.00</b>               | <b>88,233.61</b>                 |
| <b>Total Debt and Other Receipts</b>                                                                             | <b>4,22,687.24</b>     | <b>82,306.06</b>               | <b>5,04,993.30</b>               |
| <b>Deduct -</b>                                                                                                  |                        |                                |                                  |
| (i) Cash Balance                                                                                                 | 1,583.34               | (-) 64.94                      | 1,518.40                         |
| (ii) Investments                                                                                                 | 45,554.55              | 16,333.75                      | 61,888.30                        |
| <b>Add -</b>                                                                                                     |                        |                                |                                  |
| Amount closed to Government Account                                                                              | ...                    | ...                            | ...                              |
| <b>Net Provision of Funds</b>                                                                                    | <b>3,75,549.35</b>     | <b>52,371.02</b>               | <b>4,41,586.60<sup>(Y)</sup></b> |

(Y) The difference between the Net Capital and Other Expenditure (X) and the Net Provision of Funds (Y) - i.e., ₹7,946.81 crore to the end of 2021-22 explained below in the table.

**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>Details</i>                                                                                                                                             | <i>Amount</i><br>(₹ in crore) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| 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 2021-22                                                                                              | 1,316.89                      |
| (b) Write-off of balances under Special sanctions etc. from 1951-52 to 2021-22                                                                             | 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 2021-22 | (-) 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 2021-22                                                                    | (-) 9,444.71                  |
| 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 2021-22                       | 43.14                         |
| Inter State Settlement                                                                                                                                     | (-) 15.54                     |
| Appropriation to Contingency Fund                                                                                                                          | (-) 500.00                    |
| <b>TOTAL</b>                                                                                                                                               | <b>(-) 7,946.80</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 2022

| Sector of the  |                                       | Name of Account                             |     | Credit Balances |
|----------------|---------------------------------------|---------------------------------------------|-----|-----------------|
| Debit Balances | General Account                       | (3)                                         | (4) |                 |
| (1)            | (2)                                   |                                             |     | (₹ in crore)    |
| 4,06,257.34    | A, B, C, D, G,<br>H and Parts of<br>L | <b>GOVERNMENT ACCOUNT <sup>(1)</sup></b>    |     |                 |
|                |                                       | <b>CONSOLIDATED FUND</b>                    |     |                 |
|                | E                                     | <b>Public Debt</b>                          |     | 3,74,426.82     |
| 35,329.29      | F                                     | <b>Loans and Advances</b>                   |     |                 |
|                |                                       | <b>CONTINGENCY FUND</b>                     |     |                 |
|                |                                       | Contingency Fund                            |     | 500.00          |
|                |                                       | <b>PUBLIC ACCOUNT</b>                       |     |                 |
|                | I                                     | <b>Small Savings, Provident Funds, etc.</b> |     | 42,332.89       |
|                | J                                     | <b>RESERVE FUNDS –</b>                      |     |                 |
|                |                                       | (a) Reserve Funds bearing Interest          |     |                 |
|                |                                       | Gross Balance                               |     | 1,128.71        |
|                |                                       | (b) Reserve Funds not bearing Interest      |     |                 |
|                |                                       | Gross Balance                               |     | 51,917.14       |
| 29,914.42      |                                       | Investment                                  |     |                 |
|                | K                                     | <b>DEPOSITS AND ADVANCES</b>                |     |                 |
|                |                                       | (a) Deposits bearing Interest               |     |                 |
|                |                                       | Gross Balance                               |     | 499.82          |
|                |                                       | (b) Deposits not bearing Interest           |     |                 |
|                |                                       | Gross Balance                               |     | 33,182.48       |
|                |                                       | Investment                                  |     |                 |
| 0.01           |                                       | (c) Advances                                |     |                 |
| 6.94           |                                       |                                             |     |                 |

| (1)                | (2) | (3)                                | (4)                |
|--------------------|-----|------------------------------------|--------------------|
|                    | L   | <b>SUSPENSE AND MISCELLANEOUS</b>  |                    |
| 15.50              |     |                                    |                    |
| 31,973.89          |     |                                    |                    |
| ...                |     |                                    |                    |
| 1,206.25           | M   | <b>REMITTANCES</b>                 |                    |
| 1,518.40           | N   | <b>CASH BALANCE <sup>(2)</sup></b> | 2,234.18           |
| <b>5,06,222.04</b> |     | <b>TOTAL</b>                       | <b>5,06,222.04</b> |

(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 2021-22 has been arrived at as under:

| <i><b>Debit</b></i> | <i><b>Details</b></i>                  | <i><b>Credit</b></i> |
|---------------------|----------------------------------------|----------------------|
| 3,44,302.85         | Opening Balance                        |                      |
|                     | Net effect of Prior Period Adjustments |                      |
|                     | Receipt Heads (Revenue Account)        | 1,95,761.83          |
| 2,09,428.06         | Expenditure Heads (Revenue Account)    |                      |
|                     |                                        |                      |
|                     | Receipt Heads (Capital Account)        | 6.08                 |
| 47,874.34           | Expenditure Heads (Capital Account)    |                      |
|                     | Miscellaneous                          |                      |
| 420.00              | Transfer to Contingency Fund           |                      |
|                     | Closing Balance                        | 4,06,257.34          |
| <b>6,02,025.25</b>  | <b>Total</b>                           | <b>6,02,025.25</b>   |

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

| 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>                              | ...         | ... |



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

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**

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## NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2021-22

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### 1. Summary of Significant Accounting Policies:

(i) **Reporting Entity:** These accounts present the transactions of the Government of Karnataka for the period 1 April 2021 to 31 March 2022. The accounts of receipts and expenditure of the Government of Karnataka have been compiled based on the initial accounts rendered by 34 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 2021 to 31 March 2022.

(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 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 & Auditor General of India. Classification followed below Minor Heads is as agreed to by the Office of the Accountant

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## NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2021-22

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General (A&E) 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 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.

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## NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2021-22

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**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 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: Loan 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 2022 is as provided by the State Government.

Accountant General (A&E) maintains detailed accounts of twenty-one loanee entities and State Government maintains detailed accounts of thirteen loanee entities as depicted in Statement 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 lakh / crore, wherever occurring, between the Summary Statements and Detailed Statements in Volume-I and Volume-II respectively, is due to rounding.

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## NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2021-22

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**(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 Central Accounts Section of 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. 02) reported in the Finance Accounts is subject to reconciliation with the books of the Reserve Bank of India.

**(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 2021-22, the State GST collection was ₹49,929.02 crore compared to ₹37,711.18 crore in 2020-21, registering an increase of ₹12,217.84 crore (32.40 *per cent*). This includes Advance Apportionment of IGST amounting to ₹3,099.36 crore. In addition, the State received ₹9,158.36 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹59,087.38 crore. The State received, compensation of ₹8,976.43 crore during 2021-22 on account of loss of revenue arising out of implementation of GST.

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## NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2021-22

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The State received a total debt of ₹30,515.91 crore as back-to-back loan from the Central Government up to 31 March 2022, which includes ₹18,108.91 crore received during 2021-22 in lieu of GST compensation. During 2021-22, though the back to back loan in lieu of GST compensation of ₹18,108.91 crore was accounted for in 6004-09-101-Block Loans (₹19,727.88 crore), the same would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission as per the decision of the Department of Expenditure, Government of India. Thus, the effective block loans for the State during the current year under 6004-09-101 stands at ₹1,618.97 crore.

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

**(ii) Misclassification between Revenue and Capital Expenditure:** During the year 2021-22, Government of Karnataka incorrectly booked expenditure of ₹47.57 crore under Revenue section instead of Capital Section and ₹194.70 crore under Capital section instead of Revenue Section, as has been determined from the purpose of expenditure. The booking of Capital expenditure instead of Revenue expenditure has resulted in understatement of Revenue Deficit by ₹194.70 crore. Similarly, booking of Revenue expenditure instead of Capital expenditure resulted in overstatement of Revenue Deficit by ₹47.57 crore. The impact of misclassification on the Revenue expenditure of the State is given under Para 5.

*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 ₹1,93,763.21 crore (98.98 per cent of total receipts of ₹1,95,767.92 crore which excludes loan receipts) and expenditure amounting to ₹2,49,650.66 crore (97.03 per cent of total expenditure ₹2,57,302.40 crore which excludes loan expenditure) were reconciled by the State Government.

In comparison, receipts amounting to ₹1,56,597.91 crore (99.90 per cent of total receipts) and expenditure amounting to ₹2,18,803.97 crore (98.80 per cent of total expenditure) were reconciled by the State Government during 2020-21, i.e., the previous year.

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## NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2021-22

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**(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 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) was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous year 2020-21, ₹14,343.80 crore under 52 Major Heads of accounts, constituting 6.48 per cent of the total Revenue and Capital expenditure (₹2,21,459.96 crore) was classified under the Minor Head 800-Other Expenditure 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.

During 2021-22, an amount of ₹4,787.13 crore was transferred to these PD Accounts. This includes ₹1,471.75 crore transferred in March 2022.

The Administrators of PD accounts are required under Article 286 of the Karnataka Financial Code, 1958 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 accounts operated by transferring funds from the Consolidated Fund should be closed at the end of the financial year and transfer the unspent balances to the consolidated fund. It also stipulated that if a PD account is not operated for a considerable period, the same should be closed in consultation with the officer, in whose favour the PD account was opened. Information on reconciliation of figures by the Administrators of Accounts with the treasuries is not available. Details of the PD accounts as on 31 March 2022 are given below:

(₹ in crore)

| Opening Balance as on April 2021 |          | Opened/Addition during the year 2021-22 |          | Closed <sup>#</sup> /Withdrawal during the year 2021-22 |          | Closing Balance as on 31 March 2022 |          |
|----------------------------------|----------|-----------------------------------------|----------|---------------------------------------------------------|----------|-------------------------------------|----------|
| Number of PD Accounts            | Amount   | Number of PD Accounts                   | Amount   | Number of PD Accounts                                   | Amount   | Number of PD Accounts               | Amount   |
| 71                               | 3,989.23 | 11 <sup>*</sup>                         | 4,787.13 | 04                                                      | 4,670.75 | 78                                  | 4,105.61 |

(\*) No transaction during the year 2021-22.

(#) 04 PD accounts amounting ₹0.47 crore were closed during the year.



## NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2021-22

As per Directorate of Treasuries, there are 435 Administrators with a closing balance amounting to ₹4,029.86 crore as on 31 March 2022. Difference in closing balance between figures of Accountant General (A&E) and Treasury is under-reconciliation.

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

Details of the PD accounts as on 31 March 2021 are given below:

| (₹ in crore)                     |          |                                  |          |                                             |          |                                     |          |
|----------------------------------|----------|----------------------------------|----------|---------------------------------------------|----------|-------------------------------------|----------|
| Opening Balance as on April 2020 |          | Addition during the year 2020-21 |          | Closed* /Withdrawal during the year 2020-21 |          | Closing Balance as on 31 March 2021 |          |
| Number of PD Accounts            | Amount   | Number of PD Accounts            | Amount   | Number of PD Accounts                       | Amount   | Number of PD Accounts               | Amount   |
| 76                               | 4,421.56 | nil                              | 4,711.16 | 05                                          | 5,143.49 | 71                                  | 3,989.23 |

(\*) 05 PD accounts amounting ₹2.79 crore were closed during 2020-21.

**(vi) Unadjusted Abstract Contingent (AC) Bills:** Financial Rule (Rule 290 of Central Treasury Rules) envisage that no moneys should be drawn from government treasury unless it is required for immediate disbursement. 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 the Rule 36 and 37 of the Manual of Contingent Expenditure 1958 of the Government of Karnataka, DDOs are required to present Detailed Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure before the close of first week following the month to which the AC Bill relates to their Controlling Officers so that these bills are sent to the Accountant General (A&E) before 15<sup>th</sup> of the month, unless otherwise permitted by the Administrative Department with the concurrence of the Finance Department.

Out of 2,577 AC bills amounting to ₹154.00 crore drawn during the year 2021-22, 246 AC bills amounting to ₹19.29 crore (12.53 per cent) were drawn in March 2022. As on 31 March 2022, DCC Bills in respect of a total of 1,376 AC bills amounting to ₹63.89 crore were not received. Details of unadjusted AC bills as on 31 March 2022 pending submission of DCC bills are given below:

| (₹ in crore) |                            |              |
|--------------|----------------------------|--------------|
| Year         | No. of unadjusted AC Bills | Amount       |
| Upto 2020-21 | 1,104                      | 53.08        |
| 2021-22*     | 272                        | 10.81        |
| <b>Total</b> | <b>1,376</b>               | <b>63.89</b> |

(\*) Excludes AC bills drawn during the month of March 2022

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## NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2021-22

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In comparison, unadjusted AC bills as on 31 March 2021 i.e., previous year and pending submission of DCC bills was as given below:

| (₹ in crore)         |                            |               |
|----------------------|----------------------------|---------------|
| Year                 | No. of unadjusted AC Bills | Amount        |
| Upto 2019-20         | 1,559                      | 70.01         |
| 2020-21 <sup>*</sup> | 662                        | 56.33         |
| <b>Total</b>         | <b>2,221</b>               | <b>126.34</b> |

(\*) Excludes AC bills drawn during the month of March 2021.

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

In terms of Rule 161(b) (5) of the Karnataka Treasury Rules/Financial Rules/ 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, within 18 months from the date of sanction of grant 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 2021-22, ₹1,048.81 crore pertaining to outstanding UCs for the period upto 31.03.2022 was cleared. The position of outstanding UCs as on 31 March 2022 is given below:

| (₹ in crore)      |                           |               |
|-------------------|---------------------------|---------------|
| Year <sup>*</sup> | Number of UCs Outstanding | Amount        |
| (1)               | (2)                       | (3)           |
| Upto 2020-21      | 26                        | 34.16         |
| 2021-22           | 106                       | 291.34        |
| <b>Total</b>      | <b>132</b>                | <b>325.50</b> |

(\*) 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.*

## NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2021-22

In comparison, the position of outstanding UCs as on 31 March 2021 i.e, previous year, was as given below:

| (₹ in crore) |                           |              |
|--------------|---------------------------|--------------|
| Year*        | Number of UCs Outstanding | Amount       |
| (1)          | (2)                       | (3)          |
| Upto 2019-20 | 9                         | 4.19         |
| 2020-21      | 28                        | 34.44        |
| <b>Total</b> | <b>37</b>                 | <b>38.63</b> |

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

**(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.

Details of these Funds/Deposits and interest paid by the Government during the year 2021-22 are given below:

| (₹ in crore)                                                 |                          |                                                                                                                            |              |                    |
|--------------------------------------------------------------|--------------------------|----------------------------------------------------------------------------------------------------------------------------|--------------|--------------------|
| Funds/Deposits                                               | Balance on 1 April, 2021 | Basis for calculation of interest                                                                                          | Interest due | Interest paid      |
| (1)                                                          | (2)                      | (3)                                                                                                                        | (4)          | (5)                |
| Defined Contribution Pension Scheme for Government Employees | 11.47                    | Interest calculated as per the rate of interest notified by the Government/payable to General Provident Fund(7.1 per cent) | 0.81         | 1.00               |
| State Compensatory Afforestation Deposit                     | 1,146.00                 | As per circulars issued by the Ministry of Environment, Forest and Climate Change (3.35 per cent)                          | 38.39        | 43.22 <sup>1</sup> |
| <b>Net Impact</b>                                            |                          |                                                                                                                            | <b>39.20</b> | <b>44.22</b>       |

(1) State Government had calculated interest on monthly closing balances of previous year @ 3.40 per cent.

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

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## NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2021-22

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**(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 ₹8,625.11 crore. The outstanding guarantees of ₹32,699.02 crore (Principal plus interest) as on 1 April 2021 works out to 18.64 *per cent* of the State Revenue Receipts of the year 2019-20 (₹1,75,442.79 crore) and are within the limits prescribed.

During 2021-22, the State Government received ₹329.41 crore towards guarantee commission, which constituted 0.80 *per cent* of the guaranteed amount as on 1 April, 2021 (₹32,699.02 crore: Principal plus Interest as on 1 April 2021). 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 ₹326.99 crore. As at the end of the year, ₹565.39 crore guarantee fee was receivable against which ₹329.41 crore was received leaving a receivable balance of ₹235.98 crore.

*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 head of accounts. During the 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. The expenditure incurred during 2021-22 of ₹9.42 crore was 0.0045 *per cent* of Revenue Expenditure. During the previous year 2020-21, the Government of Karnataka incurred ₹11.95 crore against the budget allocation of ₹13.17 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:** Further to 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

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## NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2021-22

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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 2021 (after write off of Central Loans) of which, Ministry of Finance has so far adjusted ₹33.09 crore. No adjustments were made during the year 2021-22.

*This has reference to Statement 17 of the Finance Accounts.*

**(xii) Loans given by the State Government:**

In respect of old loans [detailed accounts of which are maintained by the Accountant General (A&E)] amounting to ₹6,690.42 crore involving 21 Departments, recoveries of principal and interest have not been effected during the past several years and all such loans are more than 10 years old.

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹2,893.02 crore to Statutory Bodies/Other entities (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 (where detailed accounts are maintained by the Accountant General) 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, some 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.

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## NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2021-22

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**(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.

The total expenditure booked under Centrally Sponsored Schemes is ₹24,890.34 crore (Revenue Expenditure ₹23,688.73 crore and Capital Expenditure ₹1,201.61 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) Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget):**

As per the PFMS portal of the CGA, ₹10,064.08 crore was directly received by the implementing agencies in the State during 2021-22. Out of total amount of ₹10,064.08 crore, ₹9,757.06 crore being the Central Assistance/Share was transferred to the intermediaries (*i.e.*, NGOs, Societies, *etc.*) and ₹307.02 crore directly to the beneficiaries.

During 2020-21, all funds were received as grants and have been accounted under MH 1601 and routed through State Budget.

Details are in *Appendix-VI* of the Finance Accounts.

**(xvi) Off -Budget Liabilities of State Government:**

The Government of Karnataka has been incorporating the details of Off-Budget Borrowings in their overview of Budget presented to legislature. 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 to the end of March 2022 as reflected in the budget documents is ₹16,682.10 crore.

**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

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## NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2021-22

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Fund of the State of Karnataka was increased from ₹80.00 crore to ₹500.00 crore as per the Karnataka Contingency Fund (Amendment) Act, 2020. At the end of March 2022, no amount remained un-recouped under various heads.

As on 31 March 2022, Contingency Fund had balance of ₹500.00 crore.

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

#### **4. Public Account:**

##### **(i) National Pension System:**

During the year 2021-22, total contribution to the NPS which is a Defined Contribution Pension Scheme was ₹2,777.08 crore (Employees' contribution ₹1,093.20 crore and Government's contribution ₹1,683.88 crore). The Government transferred entire amount of ₹2,777.08 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme. The detailed information on government contribution is available in Statement 21 of the Finance Accounts.

However, as per data received from NPS cell, total contribution during the year 2021-22 was ₹2,776.34 (Employees' contribution ₹1,155.61 crore and Employer's contribution ₹1,620.73 crore). The difference (₹0.74 crore) between AG's figure and NPS cell figure is under reconciliation.

##### **(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 are required to contribute to the fund in the proportion of 75:25. During the year 2021-22, the State Government received ₹632.80 crore as Central Government's share. The State Government's share during the year is ₹210.40 crore. The State Government transferred entire amount of ₹843.20 crore (Central share ₹632.80 crore, State share ₹210.40 crore) to the Fund under Major Head 8121-122 SDRF. The State also received ₹1,623.30 crore from the Central Government towards NDRF.

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## NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2021-22

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**(b) 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.

During the year 2021-22, the State Government has not received any amount. The amount received from user agencies was also not passed through Deposit account. Hence, there was no credit under Major Head 8336-Civil Deposits and under Major Head 8121-General and Other Reserve Funds. Since there was no receipt from National Compensatory Afforestation Deposit, no amount was credited to the CAMPA fund under Major Head '8121-General and Other Reserve Fund'. However, the State Government has transferred ₹43.22 crore (being interest) under Major Head 8121. The total balance in the State Compensatory Afforestation Fund as on 31 March 2022 was ₹889.23 crore.

**(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 2021-22, Government contributed ₹3,780 crore (1.01 *per cent*) as against ₹1,854.44 crore (outstanding liabilities as on 31 March 2021 was ₹3,70,888.21 crore). The total accumulation of the Fund was ₹8,600.00 crore as on 31 March 2022 (₹4,820.00 crore as on 31 March 2021).

**(b) Guarantee Redemption Fund:**

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. There has been no further addition/disbursement in the fund.

*Transactions in the Fund are depicted in Statements 21 and 22 of the Finance Accounts*



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## NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2021-22

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**(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 ₹141.45 crore under 07 Heads as on 31 March 2022 (₹29.91 crore as on 31 March 2021).

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 2021 was ₹2,346.35 crore (Credit). During 2021-22, cheques worth ₹2,31,014.55 crore were issued and cheques for ₹2,31,108.00 crore were encashed during the year, leaving a closing balance of ₹2,252.90 crore (Credit) as on 31 March 2022. 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 2022.

**(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 as on 01 April 2021 was ₹724.10 crore. During the year 2021-22, the Government collected ₹220.28 crore (₹191.54 crore during 2020-21) as Labour Cess under Major Head 8449 and transferred ₹781.29 crore (no amount was transferred during 2020-21) to the Building and Other Construction Workers Welfare Board. Thus, the un-transferred amount from the Major Head was ₹163.09 crore as on 31 March 2022 (₹724.10 crore as on 31 March 2021).

**(vi) Other Cesses:** During the year 2021-22, the Government collected ₹1,692.65 crore (₹1,303.64 crore was collected during 2020-21) being the collection of cess (other than Labour Cess). Out of total collection of ₹1,692.65 crore, ₹105.15 crore collected towards Road Safety cess and Green tax (₹98.51 crore during 2020-21), was not transferred to the designated fund by the State Government.

## NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2021-22

Non transfer of receipts to the Reserve Fund resulted in understatement of Revenue Deficit and Fiscal Deficit to the extent of ₹105.15 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       |
|---------------------------|-------------------------------------------------------------------------------------------------------|---------------------|
| <b>Public Debt</b>        |                                                                                                       |                     |
| 6003-00-108-0-01          | Internal debt of the State Government – Loans from National Co-operative Development Corporation Ltd. | 174.40 <sup>2</sup> |
| 6004-03 & 6004-04         | Loans and Advances from Central Government under Central Plan Scheme and Centrally Sponsored Scheme   | 10.36               |
| <b>Total</b>              |                                                                                                       | <b>Dr. 184.76</b>   |
| <b>Loans and Advances</b> |                                                                                                       |                     |
| 6435                      | Loans for Other Agricultural Programmes                                                               | 0.02                |
| 6505                      | Loans for Rural Employment                                                                            | 0.00*               |
| 6506                      | Loans for Land Reforms                                                                                | 0.00*               |
| 6701                      | Loans for Medium Irrigation                                                                           | 0.00*               |
| 7610                      | Loans to Government Servants etc.                                                                     | 8.24                |
| 7615                      | Miscellaneous Loans                                                                                   | 81.56               |
| <b>Total</b>              |                                                                                                       | <b>Cr. 89.82</b>    |

(\*) ₹0.00 is due to less than lakh.

(2) The minus balance is due to repayment of loan by the State Government (debits) being accounted for while the receipts on account of loan taken (credits) were not accounted under the Head.

(viii) **Cash Balance:** 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 of figures by the Agency Banks. Of this amount, ₹0.18 crore has been cleared by the end of July, 2022. The difference is under reconciliation.

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

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## NOTES TO FINANCE ACCOUNTS FOR THE YEAR 2021-22

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The Cash Balance as on 31 March 2021 as per record of Accountant General was ₹1,583.33 crore (Debit) and that reported by the RBI was ₹72.16 crore (Credit). There was a net difference of ₹1,511.17 crore (Debit), mainly due to non-reporting and non-reconciliation.

### 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)             | Mis-classification between revenue and capital | 47.57                                | 194.70                                |
| 4 (vi)             | Non-Transfer of Cess                           | ...                                  | 105.15                                |
| <b>Total</b>       |                                                | <b>47.57</b>                         | <b>299.85</b>                         |
| <b>Net Impact:</b> | <b>Understatement</b>                          | <b>252.28</b>                        |                                       |

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