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

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| ***ASSETS (1)*** | | | ***Reference (Sl. No.)*** | | ***As at 31 March 2024*** | | | ***As at 31 March 2023*** | | |
| ***Notes to Finance Accounts*** | ***Statement / Appendix*** |
| ***(₹ in crore)*** | | | | | |
| **(1)** | | | **(2)** | **(3)** | **(4)** | | | **(5)** | | |
| **Cash** | | |  | Annexure to Stt.2 | **1,07,264.47** |  | | **83942.63** |  | |
| (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 | 4.11 |  | | 3.90 |  | |
| (iv) | | Cash Balance Investments account |  | Annexure to Stt.2 | 67,143.36 |  | | 47,919.99 |  | |
| (v) | | Deposits with Reserve Bank | Para 1 (vii) | Annexure to Stt.2 | 4,699.34 |  | | 2,788.21 |  | |
| (vi) | | Investment from Earmarked Funds |  | Annexure to Stt.2, 22 | 35,415.56 |  | | 33,228.43 | **(2)** | |
| **Capital Expenditure** | | |  | Stt.5, 16 | **5,08,558.24** | **(1)** | | **4,56,415.23** |  | |
| (i) | | Investments in shares of Companies, Corporations etc. |  | Stt.8, 19 | 73,486.87 |  | | 72799.77 |  | |
| (ii) | | Other Capital expenditure |  |  | 4,35,071.37 |  | | 3,83,617.67 |  | |
| **F. Loans and Advances** | | | Para 1 (v) | Stt.7, 18 | **42,268.12** |  | | **38,101.38** |  | |
| **Contingency Fund  (un-recouped)** | | |  | Stt.21 |  |  | | **…** |  | |
| **K. (c) Advances** | | |  | Stt.21 | **6.94** |  | | **6.94** |  | |
| **L. Suspense and Miscellaneous Balances** | | | Para 5 (iv) |  |  |  | | **…** |  | |
| **M. Remittances** | | | Para 5 (iv) | Stt.21 | **991.79** |  | | **1,047.50** |  | |
| **Cumulative excess of expenditure over receipts (3)** | | |  |  | **2,904.89** |  | | **…** |  | |
| **Total** | | |  |  | **6,61,994.45** |  | | **5,79,513.68** |  | |
| (1) | This includes proforma correction of ₹2,291.20 lakh. | | | | | | | | | |
| (2) | Refer to footnote in Page No.6 of Annexure–A of Statement No.2 | | | | | | | | | |
| (3) | 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. Variation in cumulative excess of expenditure over receipts appearing in Statement No.1 (₹2,904.89 crore) and cumulative balance of Revenue Deficit / Revenue Surplus in Statement No.12 [(-) ₹5,220.48 crore] is under examination. | | | | | | | | | |
|  | 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. | | | | | | 5,11,463.13 | | |  |
|  | **Less:** Cumulative expenditure on Capital Outlay as indicated under Assets above | | | | | | (-) 5,08,558.24 | | |  |
|  |  | | | | | | **2,904.89** | | |  |

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

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| ***LIABILITIES (1)*** | | | ***Reference (Sl. No.)*** | | ***As at 31 March 2024*** | | ***As at 31 March 2023*** | |
| ***Notes to Finance Accounts*** | ***Statement / Appendix*** |
| ***(₹ in crore)*** | | | |
| **(1)** | | | **(2)** | **(3)** | **(4)** | | **(5)** | |
| **Borrowings (Public Debt)** | | |  | 6, 17 | **4,70,860.34** |  | **4,03,033.05** |  |
| (i) | | Internal Debt of the State Government |  | 6 ,17 | 4,17,454.56 |  | 3,53,893.89 |  |
| (ii) | | Loans and Advances from the Central Government |  | 6, 17 | 53,405.78 |  | 49,139.16 |  |
|  | | Pre 1984-85 Loans |  | 6, 17 | 0.07 |  | 0.07 |  |
|  | | Non-Plan Loans |  | 6, 17 | 15.57 |  | 20.43 |  |
|  | | Loans for State Plan Schemes |  | 6, 17 | 3,832.82 |  | 5,506.97 |  |
|  | | Loans for Central Plan Schemes **(1)** |  | 6, 17 | 7.89 |  | 7.89 |  |
|  | | Loans for Centrally Sponsored Plan Schemes**(2)** |  | 6, 17 | (-) 18.25 |  | (-) 18.25 |  |
|  | | Other Loans for States |  | 6, 17 | 49,567.65 |  | 43,622.02 |  |
|  | | Loans for Centrally Sponsored Schemes |  | 6, 17 | 0.03 |  | 0.03 |  |
| **Contingency Fund** | | |  | 21 | **500.00** |  | **500.00** |  |
| **Liabilities in Public Account** | | |  |  | **1,90,634.11** |  | **1,69,672.91** |  |
| (i) | | I. Small Savings, Provident Funds, etc. |  | 17, 21 | 49,290.49 |  | 45,736.19 |  |
| (ii) | | J. Reserve Funds **(3)** | Para 5 (ii) | 21 | 67,969.29 |  | 60,641.72 |  |
| (iii) | | K. Deposits **(4)** |  | 21 | 67,347.89 |  | 59,874.35 |  |
| (iv) | | L. Suspense and Miscellaneous Balances **(5)** | Para 5 (iv) | 21 | 6 026.44 |  | 3,420.65 |  |
| (v) | | M. Remittances | Para 5 (iv) |  | … |  | … |  |
| **Cumulative excess of receipts over expenditure** | | |  |  | **…** |  | **6,307.72** |  |
| **Total** | | |  |  | **6,61,994.45** |  | **5,79,513.68** |  |
| 1. | The Figures of Assets and Liabilities are cumulative figures. Liabilities shown above do not include the amount of off budget borrowings (₹13,478.20 crore) reported by the Government of Karnataka. Please refer Paragraph of 3 (xvii)  ‘Notes to Finance Accounts’ at Page No.70. | | | | | | | |
| 2. | Adverse balances are due to the reasons explained in Statement No.6, footnote (a) at Page No.31. | | | | | | | |
| 3. | 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’. | | | | | | | |
| 4. | 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’. | | | | | | | |
| 5. | 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. | | | | | | | |

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