

सत्यमेव जयते

FINANCE ACCOUNTS VOLUME - I
2020 - 21

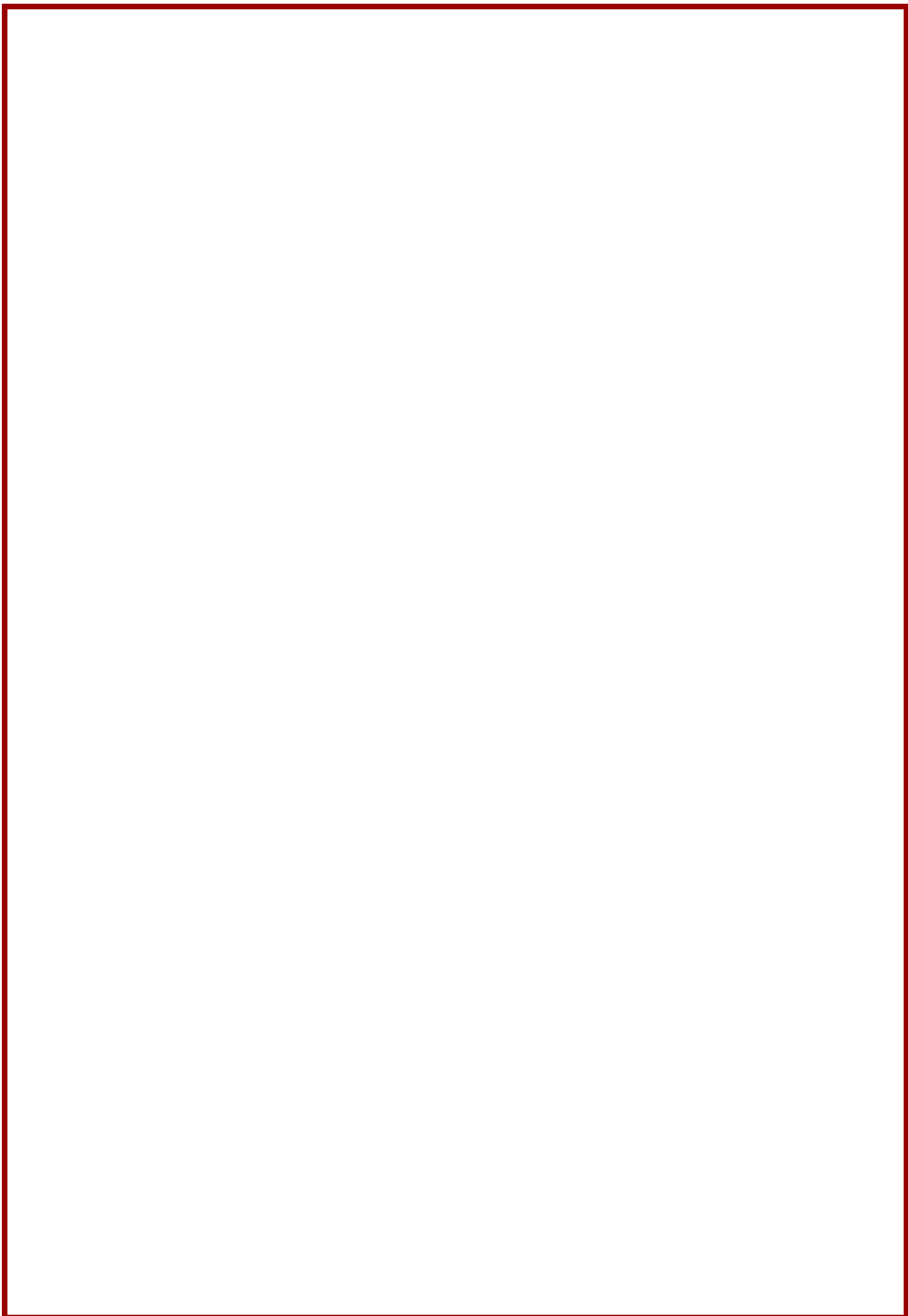


लोकहितार्थं सत्यनिष्ठा

Dedicated to Truth in Public Interest



GOVERNMENT OF KARNATAKA





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FINANCE ACCOUNTS VOLUME - I

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GOVERNMENT OF KARNATAKA

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Certificate of the Comptroller and Auditor General of India

This compilation containing the **Finance Accounts** of the Government of Karnataka for the year ending 31 March 2021 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume I contains the consolidated position of the state of Finances and Volume-II depicts the Accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the initial and subsidiary accounts rendered by the treasuries, offices, and departments responsible for the keeping of such accounts functioning under the control 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/ Corporations/ Companies/ Societies who are responsible to ensure the correctness of such information.

The treasuries, offices and/or departments functioning under the control of the Government of Karnataka are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of Accounts is discharged through the Office of the Principal Accountant General (Accounts & Entitlement), Karnataka. The audit

of these accounts is independently 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. These offices are independent organisations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. The audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position and the receipts and disbursements of the Government of Karnataka for the year 2020-21.

Points of interest arising from study of these accounts as well as test 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 2021.

Emphasis of Matter

I would draw attention to the following significant issue, which is important from the point of view of accuracy, transparency and completeness of the accounts and maintaining legislative financial control over public finances.

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 2021, there were 71 PD Accounts with an unspent balance of ₹3,989.23 crore (Major Head 8443-00-106), which were not closed. Out of this unspent balance of ₹3,989.23 crore, ₹2,741.52 crore of the scheme funds were lying unspent for a period more than three years. PD accounts were not closed at the end of the year as required under Article 286A of the Karnataka Financial Code. Such practices violate legislative intent, which is to ensure that funds approved by it for the financial year are spent during the financial 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.

The audit observation on the above issue has been detailed in the State Finances Audit Report for the year ended March 2021.



(Girish Chandra Murmu)

Comptroller and Auditor General of India

Date: 18 Nov 2021

Place: New Delhi

**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.

2. The Accounts of the Government are kept in 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 extended by the Reserve Bank of India 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 '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'.

Guide to the Finance Accounts – contd.

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 corpus of Contingency Fund of the Government of Karnataka for 2020-21 is ₹80.00 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.

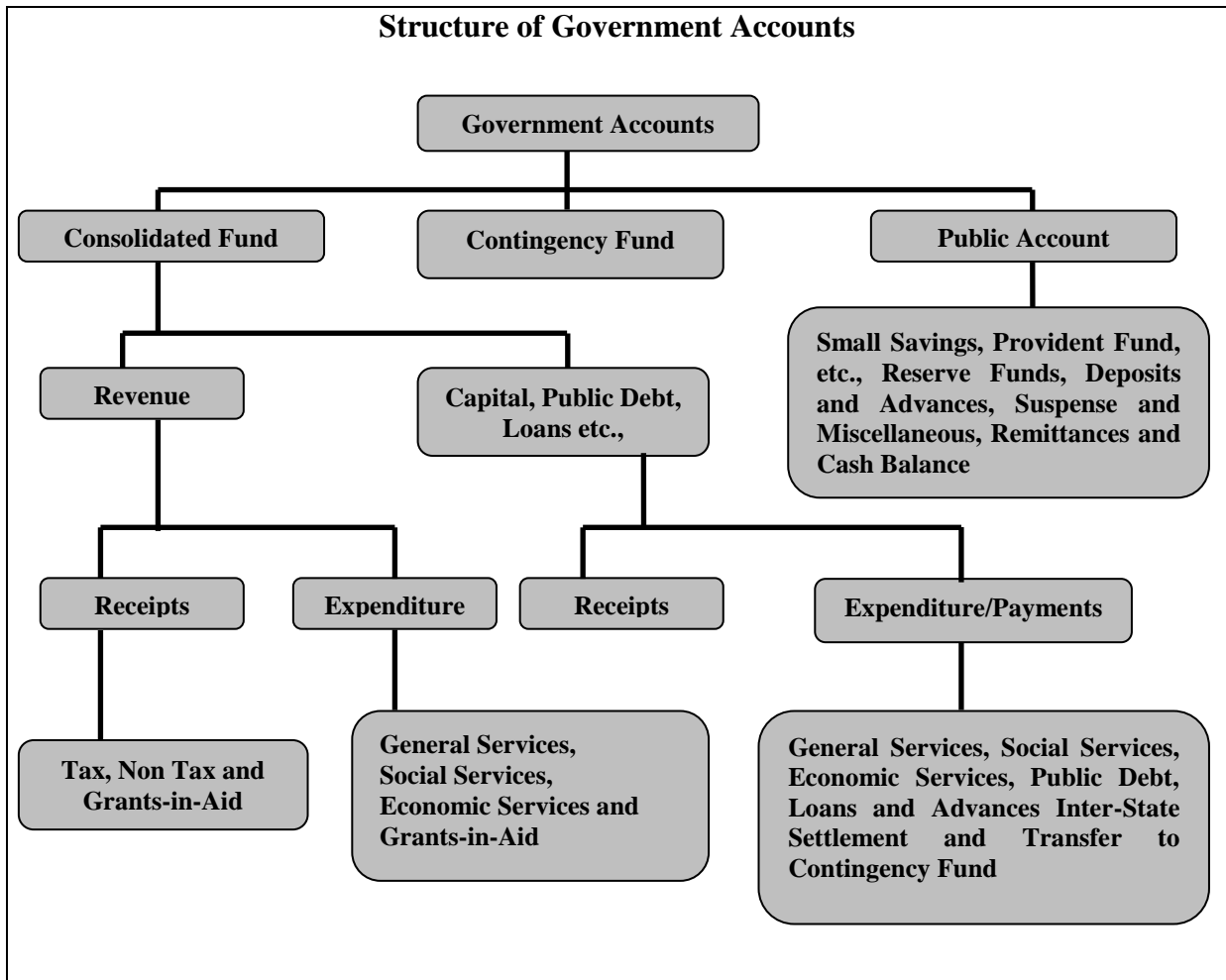
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2021).

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

Guide to the Finance Accounts – contd.

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

6. 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,

Guide to the Finance Accounts – contd.

Notes to Accounts and annexure to the Notes to Accounts. Description of the 13 statements in **Volume I** are given below:

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 Part I 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 Part I Volume II.
5. **Statement of Progressive Capital Expenditure:** This statement corresponds to the detailed statement 16 in Part I 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 Part I 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 Part I 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 Part I 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 Part I 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 proving the accuracy of the accounts. The statement corresponds to the detailed statement 14, 15, 16, 17, 18 and 21 in Part I Volume II.

Volume II of the Finance Accounts contains two parts – 9 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.
- 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 under State Fund Expenditure, Central Assistance (including Centrally Sponsored Schemes and Central Schemes), *Charged* and Voted expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure by Minor Heads and Subheads:** 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 under State Fund Expenditure, Central Assistance (including Centrally Sponsored Schemes and Central Schemes), *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 4 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 and (d) Off-Budget Borrowings of the State as an additional disclosure.

- 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 discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I.
- 20. Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of Government Guarantees. This statement corresponds to Statement 9 in Volume I.
- 21. Detailed Statement on Contingency Fund and Other 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 investments 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, scheme wise expenditure under State Fund Expenditure, Central Assistance (including Centrally Sponsored Schemes and Central Schemes), in respect of major Central Schemes and State Schemes, 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 read with the Appendices give a complete picture of the state of finances of the State Government.

C. Ready Reckoner

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II.

Guide to the Finance Accounts – contd.

(Appendices which do not have a direct link with the Summary Statements are not shown below).

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

D. Periodical adjustments and Book Adjustments

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g. treasuries, divisions etc.) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting functional major heads (pertaining to the concerned department) by book adjustment to revenue receipts/loans/public account. Similarly 'Nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition of the above the Principal Accountant General/Accountant General (A&E) carries out periodical adjustments and book adjustments of the following nature in the

accounts of the State Government, details of which appear in Annexure to Notes to Accounts (Volume I) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

(1) Creation of funds/adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Central Road Fund, Reserve Funds, Sinking Fund, etc.

(2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.

(3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme where interest is adjusted by debiting Major Head 2049 – Interest and crediting Major Head 8009 – State Provident Fund and Major Head 8011 – Insurance and Pension Fund.

(4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075 – Miscellaneous General Services by contra entry in the Major Head 6004 – Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

E. Rounding:

Difference of ₹0.01 lakh/crore wherever occurring, is due to rounding.

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STATEMENTS

STATEMENT NO.1 - STATEMENT OF FINANCIAL POSITION

ASSETS ⁽¹⁾	<i>Reference (Sl. No.)</i>		<i>As at</i>	<i>As at</i>
	<i>Notes to</i>	<i>Statement/</i>	<i>31 March 2021</i>	<i>31 March 2020</i>
(1)	(2)	(3)	<i>(₹ in crore)</i>	
(1)	(2)	(3)	(4)	(5)
Cash		Annexure to Stt. 2	4,71,43.18	3,44,63.13
(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	3.18	2.18
(iv) Cash Balance Investments account		Annexure to Stt. 2,	2,17,44.33	1,36,34.21
(v) Deposits with Reserve Bank	Para 4 (ix)	Annexure to Stt. 2, 22	15,83.33	16,59.20
(vi) Investment from Earmarked Funds		Annexure to Stt. 2, 22	2,38,10.24	1,91,65.44
Capital Expenditure		Stt. 5, 16	35,12,01.00 ^(#)	30,57,98.20
(i) Investments in shares of Companies, Corporations etc.		Stt. 8, 19	6,82,56.68	6,78,16.71
(ii) Other Capital expenditure		Stt. 16	28,29,44.32	23,79,81.49
F. Loans and Advances	Para 5 (c)	Stt. 7, 18	3,12,46.53	2,88,47.23
Contingency Fund (un-recouped)		Stt. 21	...	...
K. (c) Advances		Stt. 21	6.94	6.94
L. Suspense and Miscellaneous Balances	Para 4 (iii)		...	...
M. Remittances	Para 4 (iii)	Stt. 21	10,73.33	10,37.95
Cumulative excess of expenditure over receipts ⁽²⁾		
Total			43,06,70.98	37,01,53.45

1. The figures of assets and liabilities are cumulative figures. Please also see Note 1 (ii) of 'Notes to Accounts'.

2. 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.

Refer Explanatory Note No. 2 under statement No.5.

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

<i>LIABILITIES</i> ⁽¹⁾	<i>Reference (Sl. No.)</i>		<i>As at</i>	<i>As at</i>
	<i>Notes to Accounts</i>	<i>Statement/ Appendix</i>	<i>31 March 2021</i>	<i>31 March 2020</i>
(1)	(2)	(3)	<i>(₹ in crore)</i>	
			(4)	(5)
Borrowings (Public Debt)		6, 17	30,77,57.56	23,42,45.42
(i) Internal Debt of the State Government		6, 17	28,11,40.19	22,03,36.92
(ii) Loans and Advances from the Central Government		6, 17	2,66,17.37	1,39,08.50
Pre 1984-85 Loans		6, 17	0.07	0.07
Non-Plan Loans		6, 17	30.35	35.33
Loans for State Plan Schemes		6, 17	84,20.61	98,20.72
Loans for Central Plan Schemes ⁽²⁾		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	1,81,76.70	40,62.74
Contingency Fund		21	80.00	80.00
Liabilities in Public Account			11,59,35.27	10,96,34.36
(i) I. Small Savings, Provident Funds, etc.		17, 21	3,88,11.09	3,51,79.15
(ii) J. Reserve Funds ⁽³⁾	Para 4 (ii), 4 (ii) D	21	4,38,73.08	3,75,99.04
(iii) K. Deposits ⁽⁴⁾		21	3,08,74.07	3,15,59.22
(iv) L. Suspense and Miscellaneous Balances ⁽⁵⁾	Para 4 (iii)	21	23,77.03	52,96.95
(v) M. Remittances	Para 4 (iii)		...	...
Cumulative excess of receipts over expenditure ⁽⁶⁾			68,98.15	2,61,93.67
Total			43,06,70.98	37,01,53.45

1. The Figures of Assets and Liabilities are cumulative figures. Liabilities shown above do not include the amount of off budget borrowings (₹1,84,21.37 crore) reported by the Government of Karnataka. Please refer Paragraph of 2 (xx) 'Notes to Accounts'.

2. Adverse balances are due to the reasons explained in Statement No.6 at footnote (a) on 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.

6. 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.	34,43,02.85
Less: Cumulative expenditure on Capital Outlay as indicated under Assets above	<u>35,12,01.00</u>
	(-) 68,98.15

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

|                                                                                                  | <i>Receipts</i>     |                    | <i>Disbursements</i>                                                                      |                    |                    |
|--------------------------------------------------------------------------------------------------|---------------------|--------------------|-------------------------------------------------------------------------------------------|--------------------|--------------------|
|                                                                                                  | <i>2020-2021</i>    | <i>2019-20</i>     | <i>2020-2021</i>                                                                          | <i>2019-20</i>     |                    |
|                                                                                                  | <i>(₹ in crore)</i> |                    | <i>(₹ in crore)</i>                                                                       |                    |                    |
| <b>(1)</b>                                                                                       | <b>(2)</b>          | <b>(3)</b>         | <b>(4)</b>                                                                                | <b>(5)</b>         | <b>(6)</b>         |
| <b>Part-I Consolidated Fund</b>                                                                  |                     |                    |                                                                                           |                    |                    |
| <b>Section-A: Revenue</b>                                                                        |                     |                    |                                                                                           |                    |                    |
| <b>Revenue Receipts</b><br><i>(Ref Statement 3&amp;14)</i>                                       | <b>15,67,16.41</b>  | <b>17,54,42.79</b> | <b>Revenue Expenditure</b><br><i>(Ref Statement 4-A,4-B&amp;15)</i>                       | <b>17,60,53.91</b> | <b>17,42,57.40</b> |
| <b>Tax Revenue</b><br><i>(Raised by the State)</i><br><i>(Ref Statement 3&amp;14)</i>            | <b>9,70,52.54</b>   | <b>10,23,62.79</b> | Salaries <sup>(1)</sup><br><i>(Ref Statement 4-B,15 &amp; Appendix I)</i>                 | 1,47,83.39         | 1,45,61.08         |
| <b>Non-Tax Revenue</b><br><i>(Ref Statement 3&amp;14)</i>                                        | <b>78,93.84</b>     | <b>76,81.47</b>    | Subsidies <sup>(11)</sup><br><i>(Ref Statement 15 &amp; Appendix-II)</i>                  | 1,84,31.82         | 1,75,34.10         |
| Interest receipts<br><i>(Ref Statement 3&amp;14)</i>                                             | 9,19.60             | 8,94.94            | Grants-in-Aid <sup>(2)</sup><br><i>(Ref Statement 4-B,10,15 &amp; Appendix III)</i>       | 4,80,89.56         | 4,81,78.17         |
| Others <sup>(3)</sup><br><i>(Ref Statement 3 and 14)</i>                                         | 69,74.24            | 67,86.53           | <b>General Service</b>                                                                    | <b>4,59,51.81</b>  | <b>4,00,38.12</b>  |
| <b>States Share of Union Taxes/Duties</b><br><i>(Ref Statement 3&amp;14)</i>                     | <b>2,16,94.11</b>   | <b>3,09,19.00</b>  | Interest Payment and service of debt <sup>(4)(5)</sup>                                    | 2,19,20.39         | 1,85,19.41         |
|                                                                                                  |                     |                    | Pension and other retirement benefits                                                     | 1,89,36.46         | 1,84,04.03         |
|                                                                                                  |                     |                    | Others                                                                                    | 50,94.96           | 31,14.68           |
|                                                                                                  |                     |                    | <b>Social Services</b>                                                                    | <b>2,16,97.61</b>  | <b>2,49,26.12</b>  |
|                                                                                                  |                     |                    | <b>Economic Services</b>                                                                  | <b>2,14,18.68</b>  | <b>2,25,95.10</b>  |
| <b>Grant-in-Aid and contributions from Central Government</b><br><i>(Ref Statement 3&amp;14)</i> | <b>3,00,75.92</b>   | <b>3,44,79.53</b>  | <b>Compensation and assignment to Local Bodies and PRIs</b><br><i>(Ref Statement 4-A)</i> | <b>56,81.04</b>    | <b>64,24.71</b>    |
| <b>Revenue Deficit</b>                                                                           | <b>1,93,37.50</b>   | <b>...</b>         | <b>Revenue Surplus</b>                                                                    | <b>...</b>         | <b>11,85.39</b>    |
| <b>Section-B: Capital</b>                                                                        |                     |                    |                                                                                           |                    |                    |
| <b>Capital Receipts</b><br><i>(Ref Statement 3&amp;14)</i>                                       | <b>45.23</b>        | <b>45.07</b>       | <b>Capital Expenditure</b><br><i>(Ref Statement 4-A,4-B,5 &amp; 16)</i>                   | <b>4,54,06.05</b>  | <b>3,55,29.44</b>  |
| Miscellaneous Capital Receipts                                                                   | 45.23               | 45.07              | Salaries <sup>(5)</sup>                                                                   | ...                | ...                |
|                                                                                                  |                     |                    | General Services<br><i>(Ref Statement 4-A, 5 &amp; 16))</i>                               | 12,06.29           | 7,78.92            |
|                                                                                                  |                     |                    | Social Services<br><i>(Ref Statement 4-A,5 &amp; 16)</i>                                  | 1,15,47.09         | 91,91.81           |
|                                                                                                  |                     |                    | Economic Services <sup>(5)</sup><br><i>(Ref Statement 4-A,5 &amp; 16)</i>                 | 3,26,52.67         | 2,55,58.71         |
| <b>Recoveries of Loans and Advances</b><br><i>(Ref Statement 7&amp;18)</i>                       | <b>2,69.87</b>      | <b>2,02.44</b>     | <b>Loans and Advances disbursed</b><br><i>(Ref Statement 4-A, 7 &amp; 18)</i>             | <b>26,69.17</b>    | <b>40,69.08</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>                                              | ...                 | 9.44               | Social Services<br><i>(Ref Statement 4-A, 7 &amp; 18)</i>                                 | 13,92.75           | 10,61.15           |
| Economic Services<br><i>(Ref Statement 7&amp;18)</i>                                             | 2,62.78             | 1,87.46            | Economic Services<br><i>(Ref Statement 4-A, 7 &amp; 18)</i>                               | 12,71.62           | 30,01.89           |
| Others<br><i>(Ref Statement 7 &amp;18)</i>                                                       | 7.09                | 5.54               | Others<br><i>(Ref Statement 4-A, 7 &amp; 18)</i>                                          | 4.80               | 6.04               |
| <b>Fiscal Deficit</b>                                                                            | <b>6,70,97.62</b>   | <b>3,81,65.62</b>  | <b>Fiscal Surplus</b>                                                                     | <b>...</b>         | <b>...</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 foot Note 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) on Page No.23.

(5) Includes Expenditure under object head '241 – Commitment Charges' (₹8.67 crore).



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

|                                                                             | <i>Receipts</i>     |                    | <i>Disbursements</i>                                                        |                    |                    |
|-----------------------------------------------------------------------------|---------------------|--------------------|-----------------------------------------------------------------------------|--------------------|--------------------|
|                                                                             | <i>2020-2021</i>    | <i>2019-20</i>     | <i>2020-2021</i>                                                            | <i>2019-20</i>     |                    |
|                                                                             | <i>(₹ in crore)</i> |                    | <i>(₹ in crore)</i>                                                         |                    |                    |
| (1)                                                                         | (2)                 | (3)                | (4)                                                                         | (5)                | (6)                |
| <b>Public Debt Receipts</b><br><i>(Ref Statement 3,6 &amp;17)</i>           | <b>8,45,27.94</b>   | <b>5,04,59.01</b>  | <b>Repayment of Public Debt</b><br><i>(Ref Statement 4-A,6 &amp; 17)</i>    | <b>1,10,15.81</b>  | <b>1,01,80.39</b>  |
| Internal Debt (Market Loans etc.,) <sup>(6)</sup>                           | 7,04,13.86          | 4,97,83.75         | Internal Debt (Market Loans etc.,) <sup>(6)</sup>                           | 96,10.60           | 87,56.14           |
| Loans from GOI<br><i>(Ref Statement 3,6 &amp;17)</i>                        | 1,41,14.08          | 6,75.26            | Loans from GOI<br><i>(Ref Statement 4-A, 6 &amp;17)</i>                     | 14,05.21           | 14,24.25           |
| <b>Net of Inter –State-Settlement</b>                                       | ...                 | ...                | <b>Net of Inter –State-Settlement</b>                                       | ...                | ...                |
| <b>Total Receipts Consolidated Fund</b><br><i>(Ref Statement 3)</i>         | <b>24,15,59.45</b>  | <b>22,61,49.31</b> | <b>Total Expenditure Consolidated Fund</b><br><i>(Ref Statement 4)</i>      | <b>23,51,44.94</b> | <b>22,40,36.31</b> |
| <b>Deficit in Consolidated Fund</b>                                         | ...                 | ...                | <b>Surplus in Consolidated Fund</b>                                         | <b>64,14.51</b>    | <b>21,13.00</b>    |
| <b>Part II Contingency Fund</b>                                             |                     |                    |                                                                             |                    |                    |
| <b>Contingency Fund<sup>(7)</sup></b><br><i>(Ref Statement 21)</i>          | ...                 | ...                | <b>Contingency Fund<sup>(7)</sup></b><br><i>(Ref Statement 21)</i>          | ...                | ...                |
| <b>Part III Public Account<sup>(8)</sup></b>                                |                     |                    |                                                                             |                    |                    |
| Small savings, Provident Fund, etc.<br><i>(Ref Statement 6,17 &amp; 21)</i> | 84,72.64            | 83,30.44           | Small Savings, Provident Fund, etc.<br><i>(Ref Statement 6,17 &amp; 21)</i> | 48,40.70           | 41,74.71           |
| Reserve Funds<br><i>(Ref Statement 6,17 &amp; 21)</i>                       | 83,13.71            | 91,25.72           | Reserve Funds<br><i>(Ref Statement 6,17 &amp; 21)</i>                       | 66,84.46           | 76,92.93           |
| Deposits<br><i>(Ref Statement 6,17 &amp; 21)</i>                            | 6,35,74.70          | 6,06,42.69         | Deposits<br><i>(Ref Statement 6,17 &amp; 21)</i>                            | 6,42,59.84         | 5,74,68.88         |
| Advances<br><i>(Ref Statement 21)</i>                                       | ...                 | ...                | Advances<br><i>(Ref Statement 21)</i>                                       | ....               | ...                |
| Suspense and Miscellaneous <sup>(9)</sup><br><i>(Ref Statement 21)</i>      | 68,05,60.13         | 39,15,88.73        | Suspense and Miscellaneous <sup>(9)</sup><br><i>(Ref Statement 21)</i>      | 69,15,91.17        | 40,14,47.37        |
| Remittances<br><i>(Ref Statement 21)</i>                                    | (-) 2.17            | 45.95              | Remittances<br><i>(Ref Statement 21)</i>                                    | 33.22              | 3,93.40            |
| <b>Total Receipts Public Account</b><br><i>(Ref Statement 21)</i>           | <b>76,09,19.01</b>  | <b>46,97,33.53</b> | <b>Total Disbursements Public Account</b><br><i>(Ref Statement 21)</i>      | <b>76,74,09.39</b> | <b>47,11,77.29</b> |
| <b>Deficit in Public Account</b>                                            | <b>64,90.38</b>     | <b>14,43.76</b>    | <b>Surplus in Public Account</b>                                            | ...                | ...                |
| <b>Opening Cash Balance</b>                                                 | <b>16,59.21</b>     | <b>9,89.97</b>     | <b>Closing Cash Balance<sup>(10)</sup></b>                                  | <b>15,83.34</b>    | <b>16,59.21</b>    |
| <b>Increase in Cash Balance</b>                                             | ...                 | <b>6,69.24</b>     | <b>Decrease in Cash Balance</b>                                             | <b>75.87</b>       | ...                |

(3) Includes Dividends and Profits of ₹80.70 crore (Major Head 0050) during the year 2020-21. The details of Non-Tax Revenue are given in Statement No.3.

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

(5) Includes Salaries under Capital Expenditure (Nil for 2020-21 and ₹11.65 crore for 2019-20).

(6) Includes repayment of ₹16,27.92 crore towards National Small Savings Fund 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 ₹15,83.33 crore and Remittances in Transit – Local ₹0.01 crore. For details please see Annexure at Page No.6

(11) Refer to Foot Note of Appendix No.2 at Page No.391

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

| <i>Particulars</i> |                                                                             | <i>As on<br/>31 March 2021</i> | <i>As on<br/>31 March 2020</i> |
|--------------------|-----------------------------------------------------------------------------|--------------------------------|--------------------------------|
|                    |                                                                             | <i>(₹ in crore)</i>            |                                |
| <b>(a)</b>         | <b>General Cash Balance:</b>                                                |                                |                                |
|                    | 1. Cash in Treasuries                                                       | ...                            | ...                            |
|                    | 2. Deposits with the Reserve Bank <sup>(1)</sup>                            | 15,83.33 <sup>(4)</sup>        | 16,59.20                       |
|                    | 3. Remittances in Transit – Local                                           | 0.01                           | 0.01                           |
|                    | <b>Total (1 to 3)</b>                                                       | <b>15,83.34</b>                | <b>16,59.21</b>                |
|                    | 4. Investments held in the Cash Balance Investment Account <sup>(2)</sup>   | 2,17,44.33                     | 1,36,34.21                     |
|                    | <b>Total (a)</b>                                                            | <b>2,33,27.67</b>              | <b>1,52,93.42</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 | 3.18                           | 2.18                           |
|                    | 3. Investments of Earmarked Funds <sup>(3)</sup>                            | 2,38,10.24                     | 1,91,65.44                     |
|                    | <b>Total (b)</b>                                                            | <b>2,38,15.51</b>              | <b>1,91,69.71</b>              |
|                    | <b>Total (a) and (b)</b>                                                    | <b>4,71,43.18</b>              | <b>3,44,63.13</b>              |

### 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’.

(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 2021.

(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 ₹15,11.17 crore (Dr.) between the figures reflected in the accounts {₹15,83.33 crore (Dr.)} and that intimated by the Reserve Bank of India {₹72.16 crore (Cr.)} as on March (JE) 2021. The difference is under reconciliation.

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

(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 ₹19,85.00 crore to 31,76.00 crore with effect from 01 April 2020. 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 2020-2021, 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.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2020-21, 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 |

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

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 ₹6,27.42 crore.

| <i>(₹ in crore)</i> |                                    |                   |
|---------------------|------------------------------------|-------------------|
| (i)                 | Government of India Treasury Bills | 2,17,44.00        |
| (ii)                | Government of India Securities     | 0.32              |
| (iii)               | Other Investments                  | 0.01              |
| <b>Total</b>        |                                    | <b>2,17,44.33</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 2020-21 is given in the tables below:

| <i>(₹ in crore)</i>                                 |               |
|-----------------------------------------------------|---------------|
| <i>(1) Limits of Normal Ways and Means advances</i> |               |
| <i>Effective date</i>                               | <i>Amount</i> |
| 01-04-2020                                          | 31,76.00      |

| <i>(2) Limits of Special Ways and Means advances</i> |               |                       |               |
|------------------------------------------------------|---------------|-----------------------|---------------|
| <i>Effective date</i>                                | <i>Amount</i> | <i>Effective date</i> | <i>Amount</i> |
| 01-04-2020                                           | 14,64.68      | 17-11-2020            | 2,35,41.25    |
| 02-04-2020                                           | 14,41.07      | 19-11-2020            | 2,44,84.98    |
| 07-04-2020                                           | 14,41.22      | 24-11-2020            | 2,44,85.85    |
| 11-05-2020                                           | 14,45.78      | 25-11-2020            | 2,44,84.81    |
| 14-05-2020                                           | 14,45.77      | 26-11-2020            | 2,54,29.30    |
| 25-05-2020                                           | 14,44.90      | 02-12-2020            | 2,54,29.32    |
| 26-05-2020                                           | 14,51.29      | 03-12-2020            | 2,63,73.24    |
| 27-05-2020                                           | 14,45.71      | 05-12-2021            | 2,63,62.31    |
| 02-06-2020                                           | 14,55.69      | 07-12-2021            | 2,63,73.47    |
| 03-06-2020                                           | 14,45.78      | 10-12-2021            | 2,77,81.23    |
| 05-06-2020                                           | 14,56.93      | 11-12-2021            | 2,77,83.22    |
| 06-06-2020                                           | 14,47.02      | 17-12-2021            | 3,06,15.34    |
| 10-06-2020                                           | 14,47.11      | 21-12-2021            | 3,06,16.09    |
| 11-06-2020                                           | 14,47.02      | 24-12-2021            | 3,15,59.73    |
| 17-06-2020                                           | 14,52.04      | 28-12-2021            | 3,15,60.39    |
| 19-06-2020                                           | 14,52.47      | 01-01-2021            | 3,16,30.85    |
| 26-06-2020                                           | 14,53.31      | 07-01-2021            | 2,88,03.94    |

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

*(₹ in crore)*

| <i>Effective date</i> | <i>Amount</i> | <i>Effective date</i> | <i>Amount</i> |
|-----------------------|---------------|-----------------------|---------------|
| 01-07-2020            | 8,30.06       | 08-01-2021            | 2,88,04.41    |
| 02-07-2020            | 36,58.12      | 09-01-2021            | 2,87,94.68    |
| 08-07-2020            | 36,58.68      | 11-01-2021            | 2,88,05.91    |
| 09-07-2020            | 36,58.64      | 13-01-2021            | 2,88,04.19    |
| 13-07-2020            | 36,58.60      | 14-01-2021            | 2,59,77.79    |
| 14-07-2020            | 36,59.40      | 16-01-2021            | 2,59,74.61    |
| 16-07-2020            | 36,55.18      | 19-01-2021            | 2,66,28.76    |
| 28-07-2020            | 36,64.95      | 28-01-2021            | 2,38,01.28    |
| 29-07-2020            | 36,55.22      | 01-02-2021            | 2,38,01.33    |
| 30-07-2020            | 64,82.14      | 02-02-2021            | 2,38,02.99    |
| 31-07-2020            | 64,85.79      | 03-02-2021            | 2,38,01.64    |
| 03-08-2020            | 64,85.78      | 04-02-2021            | 2,09,73.87    |
| 06-08-2020            | 93,12.69      | 08-02-2021            | 2,09,73.90    |
| 07-08-2020            | 93,13.91      | 10-02-2021            | 2,09,78.07    |
| 10-08-2020            | 93,16.14      | 11-02-2021            | 1,81,50.30    |
| 14-08-2020            | 89,87.48      | 16-02-2021            | 1,81,53.31    |
| 20-08-2020            | 1,08,72.66    | 17-02-2021            | 1,81,50.36    |
| 27-08-2020            | 1,27,57.65    | 18-02-2021            | 1,53,21.45    |
| 28-08-2020            | 1,27,59.01    | 20-02-2021            | 1,53,21.38    |
| 03-09-2020            | 1,46,44.00    | 22-02-2021            | 1,53,21.45    |
| 10-09-2020            | 1,60,57.75    | 24-02-2021            | 1,59,28.24    |
| 14-09-2020            | 1,60,57.76    | 25-02-2021            | 1,30,98.76    |
| 16-09-2020            | 1,60,58.26    | 01-03-2021            | 1,30,99.59    |
| 17-09-2020            | 1,60,59.35    | 04-03-2021            | 1,02,70.68    |
| 19-09-2020            | 1,60,56.93    | 06-03-2021            | 1,02,61.40    |
| 21-09-2020            | 1,60,63.13    | 08-03-2021            | 1,02,70.70    |
| 23-09-2020            | 1,60,59.71    | 09-03-2021            | 1,02,71.73    |
| 24-09-2020            | 1,79,44.14    | 10-03-2021            | 74,43.68      |
| 30-09-2020            | 1,79,44.80    | 15-03-2021            | 74,43.67      |
| 03-10-2020            | 1,50,55.40    | 16-03-2021            | 74,57.27      |
| 07-10-2020            | 1,50,56.22    | 17-03-2021            | 74,59.84      |
| 08-10-2020            | 1,78,83.14    | 18-03-2021            | 46,31.78      |
| 15-10-2020            | 2,07,10.34    | 19-03-2021            | 46,38.79      |
| 29-10-2020            | 2,07,10.91    | 20-03-2021            | 46,38.01      |
| 05-11-2020            | 2,07,11.76    | 22-03-2021            | 46,42.58      |
| 09-11-2020            | 2,07,13.29    | 23-03-2021            | 46,39.15      |
| 10-11-2020            | 2,07,17.92    | 24-03-2021            | 46,39.13      |
| 11-11-2020            | 2,07,13.49    | 25-03-2021            | 18,11.08      |
| 12-11-2020            | 2,35,41.26    | 30-03-2021            | 21,41.96      |
| 16-11-2020            | 2,35,40.11    |                       |               |

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

**I TAX AND NON-TAX REVENUE**

| <i>Description</i>                                                         | <i>Actuals</i>      |                    |
|----------------------------------------------------------------------------|---------------------|--------------------|
|                                                                            | <i>2020-21</i>      | <i>2019-20</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>9,70,52.54</b>   | <b>10,23,62.79</b> |
| State Goods and Service Tax <sup>(1)</sup>                                 | 3,77,11.18          | 4,21,47.23         |
| State Excise                                                               | 2,33,32.10          | 2,15,83.95         |
| Taxes on Sales, Trade etc.                                                 | 1,60,27.59          | 1,64,24.32         |
| Stamps and Registration Fees                                               | 1,05,76.43          | 1,13,08.34         |
| Taxes on Vehicles                                                          | 56,06.99            | 67,62.58           |
| Taxes and Duties on Electricity                                            | 24,33.68            | 26,93.49           |
| Other Taxes on Income and Expenditure                                      | 11,27.10            | 11,40.11           |
| Land Revenue                                                               | 1,83.72             | 2,03.22            |
| Other Taxes and Duties on Commodities and Services                         | 37.62               | 33.95              |
| Taxes on Goods and Passengers                                              | 16.15               | 64.70              |
| Taxes on Agricultural Income                                               | (-) 0.02            | 0.90               |
| <b>A.2. Share of net proceeds of Union Taxes and Duties</b>                | <b>2,16,94.11</b>   | <b>3,09,19.00</b>  |
| Corporation Tax                                                            | 66,56.01            | 1,05,42.17         |
| Taxes on Income other than Corporation Tax                                 | 68,37.75            | 82,60.51           |
| Central Goods and Service Tax                                              | 62,36.01            | 87,73.82           |
| Customs                                                                    | 11,10.05            | 19,59.84           |
| Union Excise Duties                                                        | 7,14.26             | 13,62.62           |
| Service Tax                                                                | 1,19.03             | ...                |
| Other Taxes and Duties on Commodities and Services                         | 21.00               | 19.58              |
| Taxes on Wealth                                                            | ...                 | 0.46               |
| <b>Total A</b>                                                             | <b>11,87,46.65</b>  | <b>13,32,81.79</b> |
| <b>B. Non-Tax Revenue</b>                                                  |                     |                    |
| Non-Ferrous Mining and Metallurgical Industries                            | 38,93.45            | 36,29.03           |
| Interest Receipts                                                          | 9,19.60             | 8,94.94            |
| Miscellaneous General Services                                             | 4,20.14             | 3,56.98            |
| Medical and Public Health                                                  | 4,18.59             | 5,99.44            |
| Forestry and Wild Life                                                     | 2,75.90             | 2,66.63            |
| Other Administrative Services                                              | 3,87.81             | 3,04.77            |
| Police                                                                     | 3,67.24             | 3,08.14            |
| Education, Sports, Art and Culture                                         | 1,74.50             | 1,83.29            |
| Other General Economic Services                                            | 93.68               | 1,70.25            |
| Roads and Bridges                                                          | 50.04               | 71.17              |
| Housing                                                                    | 85.48               | 84.55              |
| Contributions and Recoveries towards Pension and Other Retirement Benefits | 65.87               | 1,06.04            |
| Labour and Employment                                                      | 57.98               | 66.42              |
| Minor Irrigation                                                           | 1.51                | 1.41               |

(1) It includes Provisional/Advance settlement of Integrated Goods and Service Tax (IGST) of ₹3,429.51 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>2020-21</i>      | <i>2019-20</i>  |
|                                    | <i>(₹ in crore)</i> |                 |
| <b>(1)</b>                         | <b>(2)</b>          | <b>(3)</b>      |
| <b>B. Non-Tax Revenue</b>          |                     |                 |
| Power                              | 2,36.64             | 2,79.82         |
| Co-operation                       | 43.30               | 41.59           |
| Village and Small Industries       | 27.33               | 38.13           |
| Dividends and Profits              | 80.70               | 53.64           |
| Public Works                       | 37.32               | 33.68           |
| Stationery and Printing            | 15.33               | 16.58           |
| Fisheries                          | 19.21               | 19.85           |
| Medium Irrigation                  | 21.63               | 12.76           |
| Other Social Services              | 43.45               | 14.60           |
| Shipping                           | 14.73               | 15.99           |
| Crop Husbandry                     | 8.37                | 7.16            |
| Animal Husbandry                   | 7.37                | 9.62            |
| Other Rural Development Programmes | 46.72               | 9.25            |
| Public Service Commission          | 11.48               | 15.44           |
| Food Storage and Warehousing       | 5.53                | 6.88            |
| Urban Development                  | 10.33               | 26.58           |
| Social Security and Welfare        | 2.98                | 3.68            |
| Ports and Light Houses             | 15.60               | 5.39            |
| Jails                              | 3.87                | 3.60            |
| Land Reforms                       | 0.26                | 0.14            |
| Inland Water Transport             | 1.20                | 1.95            |
| Information and Publicity          | 1.94                | 1.20            |
| Water Supply and Sanitation        | 5.39                | 2.46            |
| Civil Aviation                     | 15.32               | 14.81           |
| Tourism                            | 0.41                | 0.55            |
| Industries                         | 1.82                | 0.57            |
| Civil Supplies                     | 0.24                | 0.30            |
| Other Agricultural Programmes      | 0.01                | 0.05            |
| Family Welfare                     | 3.16                | 2.04            |
| Non-Conventional Sources Of Energy | 0.14                | 0.10            |
| Major Irrigation                   | 0.27                | ...             |
| <b>Total B</b>                     | <b>78,93.84</b>     | <b>76,81.47</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>2020-21</i>          | <i>2019-20</i>     |
|                                                                       | <i>(₹ in crore)</i>     |                    |
| <b>(1)</b>                                                            | <b>(2)</b>              | <b>(3)</b>         |
| <b>C. Grants-in-Aid and Contributions</b>                             | (2)                     |                    |
| <b>Centrally Sponsored Schemes</b>                                    | <b>98,51.89</b>         | <b>1,22,13.55</b>  |
| Central Assistance/Share                                              | 71,36.10                | 1,03,88.92         |
| Externally Aided Projects for Centrally Sponsored Schemes             | ...                     | 4.14               |
| Grants under proviso to Article 275(1) of constitution                | 7.93                    | 89.78              |
| Grants from Central Road Fund                                         | 4,34.99                 | 3,82.57            |
| Receipts awaiting transfer to other minor heads                       | 10.54                   | ...                |
| Special Component Plan for Schedule Castes                            | 17,17.29                | 8,19.72            |
| Tribal Area Sub-Plan                                                  | 5,45.76                 | 5,29.17            |
| Deduct Refund                                                         | (-) 0.72 <sup>(3)</sup> | (-) 0.75           |
| <b>Finance Commission Grants</b>                                      | <b>55,57.00</b>         | <b>46,72.91</b>    |
| Grants for Rural Local Bodies                                         | 32,17.00                | 25,04.13           |
| Grants for Urban Local Bodies                                         | 15,49.00                | 16,61.78           |
| Grants-in-Aid for State Disaster Response Fund                        | 7,91.00 <sup>(4)</sup>  | 5,07.00            |
| <b>Other Transfer/Grants to State/UT with Legislature</b>             | <b>1,46,67.03</b>       | <b>1,75,93.07</b>  |
| Grants Towards Contribution to National Disaster Response Fund        | 6,89.27                 | 29,05.28           |
| Grants under proviso to Article 275 (1) of the Constitution           | ...                     | 14.57              |
| Compensation for loss of revenue arising out of implementation of GST | 1,37,89.26              | 1,44,96.90         |
| Special Assistance                                                    | 1,88.50                 | 176.32             |
| <b>Total C</b>                                                        | <b>3,00,75.92</b>       | <b>3,44,79.53</b>  |
| <b>Total Revenue Receipts (A+B+C)</b>                                 | <b>15,67,16.41</b>      | <b>17,54,42.79</b> |
| <b>D. Miscellaneous Capital Receipts</b>                              |                         |                    |
| Disinvestments proceeds                                               | 3.25                    | 1.00               |
| Others                                                                | 46.94                   | 44.07              |
| Deduct refund                                                         | (-) 4.96                | ...                |
| <b>Total D</b>                                                        | <b>45.23</b>            | <b>45.07</b>       |
| <b>E. Public Debt receipts</b>                                        |                         |                    |
| <b>Internal Debt</b>                                                  | <b>7,04,13.86</b>       | <b>4,97,83.75</b>  |
| Market Loans                                                          | 6,90,00.00              | 4,84,99.38         |
| Loans from Financial Institutions                                     | 14,13.86                | 9,73.88            |
| Ways and Means Advances from the RBI                                  | ...                     | 3,10.49            |



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

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

| <i>Description</i>                                            | <i>Actuals</i>      |                    |
|---------------------------------------------------------------|---------------------|--------------------|
|                                                               | <i>2020-21</i>      | <i>2019-20</i>     |
|                                                               | <i>(₹ in crore)</i> |                    |
| <b>(1)</b>                                                    | <b>(2)</b>          | <b>(3)</b>         |
| <b>Loans and Advances from Central Government</b>             | <b>1,41,14.08</b>   | <b>6,75.26</b>     |
| Non-Plan Loans                                                | 0.04                | ...                |
| Other Loans for States                                        | 1,41,14.04          | 6,75.26            |
| <b>Total E</b>                                                | <b>8,45,27.94</b>   | <b>5,04,59.01</b>  |
| <b>F. Loans and Advances by State Government (Recoveries)</b> | <b>2,69.87</b>      | <b>2,02.44</b>     |
| <b>Total Receipts in Consolidated Fund (A+B+C+D+E+F)</b>      | <b>24,15,59.45</b>  | <b>22,61,49.31</b> |

It includes NMSA – Rain fed Area Development (₹6.83 crore), National Project on Management of Soil Health (₹11.57 crore), Paramparagat Krishi Vikas Yojane (₹0.08 crore), Integrated Watershed Management Programme (IWMP) (₹4.75 crore), National Food Security Mission (₹78.86 crore), National Mission on Agriculture Extension and Technology (₹14.60 crore), Submission on Agricultural Mechanization (₹94.12 crore), Rashtriya Krishi Vikasa Yojane (RKYY) (₹1,70.43 crore), Formulization of MFP (₹5.10 crore), National Horticulture Mission (₹87.96 crore), Per Drop More Crop (PMKSY) (₹3,04.00 crore), National Livestock Health and Disease Control Programme (₹19.20 crore), Integrated Development & Management of Fisheries (₹22.77 crore), PMMSY (₹9.30 crore), India Reserve Battallion (₹3.35 crore), Modernisation of Police Forces (₹9.14 crore), Swach Bharath - Rural (₹90.26 crore), National Rural- Drinking Water Programme (NRDWP) (₹2,83.37 crore), Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) (₹12,58.97 crore), National Rural Livelihood Mission (NRLM) (₹1,38.83 crore), Pradhan Mantri Gram Sadak Yojana (₹49.29 crore), Krishonnati Yojane (Agro Forestry under NMSA) (₹4.07 crore), National Afforestation Programme (National Mission for a Green India)(₹3.10 crore), Integrated Development of Wildlife Habitats(₹3.26 crore), Project Tiger (₹17.79 crore), Project Elephant Karnataka (₹3.30 crore), Agriculture National Bamboo Mission (₹4.55 crore), Pre Matric Scholarship to OBC (₹13.85 crore), Post-Matric Scholarship to OBC (₹67.09 crore), Boys and Girls Hostels for OBC CASP (₹6.75 crore), Multi-Sectoral Development Programme for Minorities (₹41.17 crore), Integrated Child Development Service (ICDS) (₹2,06.92 crore), National Nutrition Mission (₹2,63.95 crore), National Mission for Empowerment of Women including Indira Gandhi Matritva Sahyog Yojana (IGMSY) (₹1.92 crore), Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA) (₹0.20 crore), Rajiv Gandhi National Creche Scheme for the Children of Working, Mothers (₹3.03 crore), Integrated Child Protection Scheme (ICPS) (₹28.98 crore), National Mission for Empowerment of Women (NMEW) (₹2.44 crore), Swadhar Greh (₹2.73 crore), National Policy for Prevention of Alcoholism (₹1.13 crore), Intra State Movement and handling of Food-grains and FPS dealers (₹84.39 crore), National Social Assistance Programme (NSAP) (₹6,65.08 crore), National Cyclone Risk Mitigation (NCRMP) (₹0.75 crore), Pradhan Mantri Awas Yojane (Urban) (₹2,27.41 crore), Support for Educational Development including Teachers Training and Adult Education (₹3.08 crore), Mid Day Meal (MDM) (₹3,88.11 crore), Samagra Shiksha (₹4,48.05 crore), Market Development Assistance to Coir Sector (₹1.28 crore), Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (₹2,99.24 crore), Urban Development and Urban Poverty Alleviation Mission for 100 Smart Cities (₹1,96.00 crore), National Urban Livelihood Mission (₹23.48 crore), Development of Infrastructure facilities for Judiciary including Gram Nyayalayas (₹29.72 crore), Accelerated Irrigation Benefits Programme

(₹1,30.78 crore), National Urban Health Mission (₹40.36 crore), National Health Mission (₹10,80.47 crore), National Ayush Mission (₹15.82 crore), Upgradation of existing State Govt/Central Govt Medical College to increase MBBS seats in the Country (₹4.16 crore), Establishment of New Medical Colleges attached with District/Referral Hospitals (Chikkamagalur, Haveri Yadgiri) (₹1,24.60 crore), Upgradation of ITIs (₹11.30 crore), SANKALP M/O Skill development and Entrepreneurship (₹14.35 crore), Agricultural Census (₹8.01 crore), (Central Assistance of Share) Action Research and Studies on Judicial Reforms (₹0.65 crore), Grants under Proviso to Article 275(1) of Constitution (₹7.93 crore), Grants from Central Road Fund (₹4,34.99 crore), Receipts Awaiting Transfer to Other Minor Heads (₹10.54 crore), (Special Component Plan for Scheduled Castes)SCP for SC – NMSA Rainfed Area Development - (₹1.54 crore), SCP for SC- National Project on Management of Soil Health (₹1.01 crore), SCP for SC Paramparagat Krishi Vikas Yojana (₹0.02 crore), SCP for SC Integrated watershed Management Programme (IWMP) (₹0.89 crore), SCP for SC – National Food Security Mission (₹15.90 crore), SCP for SC – National Mission on Agriculture Extension and Technology (₹3.28 crore), SCP for SC – Submission on Agriculture Mechanisation (₹26.40 crore), SCP for SC – Rashtriya Krishi Vikasa Yojane (RKVY) (₹21.53 crore), SCP for SC Formulization of MFP (₹1.70 crore), SCP for SC – National Horticulture Mission (₹18.18 crore), SCP for SC – Per Drop More Crop (PMKSY) (₹68.00 crore), SCP for SC – National Livestock Health and Disease Control Programme (₹5.39 crore), SCP for SC – Integrated Development & Management of Fisheries (₹4.52 crore), SCP For PMMSY (₹23.05 crore), SCP for SC – Swach Bharath - Rural (₹28.00 crore), SCP for SC – National Rural – Drinking Water Programme (NRDWP) (₹1,35.71 crore), SCP for SC National Rural Livelihood Mission (NRLM) (₹83.84 crore), SCP for SC – Rastreeya Gram Swaraj Abhiyan (RGSA) (₹0.44 crore), SCP for SC – Krishnonnati Yojane (Agro Forestry under NMSA) (₹0.92 crore), SCP for SC - National forestation Programme (National Mission for a Green India)- (₹1.44 crore), SCP for SC – Integrated Development of Wildlife Habitats (₹1.46 crore), SCP for SC – Project Tiger (₹1.73 crore), SC SP (₹1.03 crore), Pre Matric Scholarship to SC Students (₹62.30 crore), Post Matric Scholarship for SC Students (₹2,52.79 crore), SCP for SC – Pradhan Mantri Adarsh Gram Yojana (PMAGY) (₹36.57 crore), SCP for SC – Strengthening of Machinery for Enforcement of Protection of Civil Rights Act, 1955 (₹65.43 crore), SCP for SC – Integrated Child Development Service (ICDS) (₹2,20.31 crore), SCP for SC – Pradhana Mantri Awas Yojane (Urban) (₹1,08.83 crore), SCP for SC –Support for educational development including Teachers Training and Adult Education (₹0.89 crore), SCP for SC – Mid Day Meal (MDM) (₹89.98 crore) Samagra Shiksha (₹1,00.18 crore), SCP for SC- National Urban Livelihood Mission (₹7.22 crore), SCP for SC- National Urban Health Mission (₹9.08 crore), SCP for SC – National Health Mission (NHM) (₹2,71.12 crore), SCP for SC –National Ayush Mission (₹4.82 crore), SCP for SC – Upgradation of existing State Govt/Central Govt Medical College to increase MBBS seats in the Country (₹1.85 crore), Establishment of New Medical Colleges attached with District /Referral Hospitals SCP (Chikka Magalur, Haveri Yadgiri) (₹37.27 crore), SCP for SC – Up – Gradation of ITI s (₹2.67 crore), Tribal Affairs Grants under proviso 2705 (i) of the constitution (₹25.13 crore), TSP - NMSA Rainfed Area Deveplopmnt - (₹0.63 crore), TSP – National Project on Management of Soil Health (₹0.51 crore), TSP – Paramparagat Krishi Vikas Yojana (₹0.01 crore), TSP – Integrated Watershed Management Programme (IWMP) (₹0.52 crore), TSP – National Food Security Mission (₹6.48 crore), TSP – National Mission on Agricultural Extension and Technology (₹1.35 crore), TSP – Submission on Agricultural Mechanisation (₹21.66 crore), TSP – Rashtriya Krishi Vikasa Yojane (RKVY) (₹8.69 crore), TSP – Formulization of MFP (₹0.92 crore), TSP – National Horticulture Mission (₹7.52 crore), TSP – Per Drop More Crop (PMKSY) (₹28.00 crore), TSP – National Livestock Health and Disease Control Programme (₹2.70 crore), TSP – Integrated

Development & Management of Fisheries (₹2.72 crore), TSP – Swach Bharath – Rural (₹8.05 crore), TSP – National Rural – Drinking Water Programme (NRDWP) (₹27.27 crore), TSP –National Rural Livelihood Mission (NRLM) (₹57.88 crore), TSP – Krishnonnati Yojane (Agro Forestry under NMSA) (₹0.37 crore), TSP –Integrated Development of Wildlife Habitats (₹1.14 crore), TSP – Project Tiger (₹1.66 crore), National Bamboo Mission ST (₹0.42 crore), Schemes under Tribal Sub Plan (₹1.25 crore), TSP – Development of particularly vulnerable tribal groups (₹4.38 crore), Support to Tribal Research Institute (₹0.26 crore), TSP – Pradhana Mantri Awas Yojane (Urban) (₹27.68 crore), TSP – Support for Educational Development including Teachers Training and Adult Education (₹0.48 crore), TSP – Mid Day Meal (MDM) (₹37.45 crore), Samagra shiksha (₹61.86 crore), TSP – National Urban Livelihood Mission (₹1.38 crore), TSP- National Urban Health Mission (₹3.86 crore), TSP – National Health Mission (₹1,80.81 crore), TSP – National Ayush Mission (₹1.20 crore), TSP – Upgradation of existing State Govt/Central Govt Medical College to increase MBBS seats in the Country (₹1.06 crore), Establishment of New Medical Colleges attached with District /Refferal Hospitals TSP (Chikkamagalur, Haveri Yadgiri) (₹19.13 crore), TSP - Up – Gradation of ITIs (₹1.33crore), Deduct Refunds [(-)0.72 crore], XV FCG – Basic /Tied Grants to PRIs (₹32,17.00 crore), XIV FCG - Grants to ULBs (₹15,49.00 crore), XV FCG Central Share Disaster Response Fund (₹7,91.00 crore) Contribution from National Disaster Relief Fund (NDRF) (₹6,89.27 crore), Special Assistance – Cash incentive for Kerosence distribution and Reforms (₹1,77.55 crore), Integrated sample Survey for Estimated Production of Major Livestock Product (₹2.97 crore), Scheme Financed from Nirbhaya Fund (₹7.98 crore), Compensation for loss of Revenue arising out of implementation of GST (₹1,37,89.26 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                             | 1,69.08             | ...             | ...                       | 1,69.08           |
| President, Vice-President/Governor/<br>Administrator of Union Territories | 8.46                | ...             | ...                       | 8.46              |
| Council of Ministers                                                      | 18.27               | ...             | ...                       | 18.27             |
| Administration of Justice                                                 | 12,92.99            |                 |                           | 12,92.99          |
| Elections                                                                 | 1,42.13             | ...             | ...                       | 1,42.13           |
| <b>TOTAL A.1</b>                                                          | <b>16,30.93</b>     | ...             | ...                       | <b>16,30.93</b>   |
| <b>A. 2 Fiscal Services</b>                                               |                     |                 |                           |                   |
| Collection of Taxes on Income and Expenditure                             | 5.66                | ...             | ...                       | 5.66              |
| Land Revenue                                                              | 7,22.73             | ...             | ...                       | 7,22.73           |
| Stamps and Registration                                                   | 1,20.63             | ...             | ...                       | 1,20.63           |
| State Excise                                                              | 2,22.81             | ...             | ...                       | 2,22.81           |
| Taxes on Sales, Trade etc.                                                | ...                 | ...             | ...                       | ...               |
| Taxes on Vehicles                                                         | 7,31.90             | ...             | ...                       | 7,31.90           |
| Collection charges under State Goods and Services<br>Tax                  | 3,69.10             | ...             | ...                       | 3,69.10           |
| Other Taxes and Duties on Commodities and<br>Services                     | 21.96               | ...             | ...                       | 21.96             |
| Other Fiscal Services                                                     | 11.29               | ...             | ...                       | 11.29             |
| Appropriation for reduction or<br>Avoidance of Debt                       | 17,00.00            | ...             | ...                       | 17,00.00          |
| Interest Payments                                                         | 2,19,20.39          | ...             | ...                       | 2,19,20.39        |
| <b>Total A 2</b>                                                          | <b>2,58,26.47</b>   | ...             | ...                       | <b>2,58,26.47</b> |
| <b>A. 3 Administrative Services</b>                                       |                     |                 |                           |                   |
| Public Service Commission                                                 | 47.73               | ...             | ...                       | 47.73             |
| Secretariat - General Services                                            | 2,50.13             | ...             | ...                       | 2,50.13           |
| District Administration                                                   | 4,24.31             | ...             | ...                       | 4,24.31           |
| Treasury and Accounts Administration                                      | 2.06.56             | ...             | ...                       | 2,06.56           |
| Police                                                                    | 59,39.90            | 3,65.76         | ...                       | 63,05.66          |
| Jails                                                                     | 2,38.87             | ...             | ...                       | 2,38.87           |
| Stationery and Printing                                                   | 75.06               | ...             | ...                       | 75.06             |
| Public Works                                                              | 7,78.65             | 8,38.53         | ...                       | 16,17.18          |
| Vigilance                                                                 | 70.56               | ...             | ...                       | 70.56             |
| Other Administrative Services                                             | 4,64.12             | 2.00            | ...                       | 4,66.12           |
| <b>TOTAL A.3</b>                                                          | <b>84,95.89</b>     | <b>12,06.29</b> | ...                       | <b>97,02.18</b>   |
| <b>A. 4 Pensions and Miscellaneous General Services</b>                   |                     |                 |                           |                   |
| Pensions and Other Retirement Benefits                                    | 1,89,36.46          | ...             | ...                       | 1,89,36.46        |
| Miscellaneous General Services                                            | 1,28.18             | ...             | ...                       | 1,28.18           |
| <b>TOTAL A.4</b>                                                          | <b>1,90,64.64</b>   | ...             | ...                       | <b>1,90,64.64</b> |
| <b>TOTAL A. General Services</b>                                          | <b>5,50,17.93</b>   | <b>12,06.29</b> | ...                       | <b>5,62,24.22</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 (*)                                                                                 | 2,29,07.10          | 11,67.87          | ...                       | 2,40,74.97        |
| Technical Education                                                                                   | 9,20.08             | ...               | ...                       | 9,20.08           |
| Sports and Youth Services                                                                             | 1,92.25             | ...               | ...                       | 1,92.25           |
| Art and Culture                                                                                       | 2,96.09             | ...               | ...                       | 2,96.09           |
| <b>TOTAL B.1</b>                                                                                      | <b>2,43,15.52</b>   | <b>11,67.87</b>   | ...                       | <b>2,54,83.39</b> |
| <b>B. 2 Health and Family Welfare</b>                                                                 |                     |                   |                           |                   |
| Medical and Public Health                                                                             | 88,99.73            | 20,99.44          | ...                       | 1,09,99.17        |
| Family Welfare                                                                                        | 8,68.73             |                   |                           | 8,68.73           |
| <b>TOTAL B.2</b>                                                                                      | <b>97,68.46</b>     | <b>20,99.44</b>   | ...                       | <b>1,18,67.90</b> |
| <b>B. 3 Water Supply, Sanitation, Housing and Urban Development</b>                                   |                     |                   |                           |                   |
| Water Supply and Sanitation                                                                           | 14,95.56            | 32,11.90          | 4,50.55                   | 51,58.01          |
| Housing                                                                                               | 20,76.96            | 2,86.51           | ...                       | 23,63.47          |
| Urban Development                                                                                     | 22,15.09            | 33,32.11          | 9,17.20                   | 64,64.40          |
| <b>TOTAL B.3</b>                                                                                      | <b>57,87.61</b>     | <b>68,30.52</b>   | <b>13,67.75</b>           | <b>1,39,85.88</b> |
| <b>B. 4 Information and Broadcasting</b>                                                              |                     |                   |                           |                   |
| Information and Publicity                                                                             | 2,03.99             | (-) 3.60          | ...                       | 2,00.39           |
| <b>TOTAL B.4</b>                                                                                      | <b>2,03.99</b>      | <b>(-) 3.60</b>   | ...                       | <b>2,00.39</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                  | 62,92.79            | 11,63.80          | ...                       | 74,56.59          |
| <b>TOTAL B.5</b>                                                                                      | <b>62,92.79</b>     | <b>11,63.80</b>   | ...                       | <b>74,56.59</b>   |
| <b>B. 6 Labour and Labour Welfare</b>                                                                 |                     |                   |                           |                   |
| Labour, Employment and Skill Development                                                              | 5,86.71             | ...               | ...                       | 5,86.71           |
| <b>TOTAL B.6</b>                                                                                      | <b>5,86.71</b>      | ...               | ...                       | <b>5,86.71</b>    |
| <b>B. 7 Social Welfare and Nutrition</b>                                                              |                     |                   |                           |                   |
| Social Security and Welfare                                                                           | 1,02,41.60          | 1,67.86           | 25.00                     | 1,04,34.46        |
| Nutrition                                                                                             | 19,46.98            | ...               | ...                       | 19,46.98          |
| Relief on Account of Natural Calamities                                                               | 23,15.81            | ...               | ...                       | 23,15.81          |
| <b>TOTAL B.7</b>                                                                                      | <b>1,45,04.39</b>   | <b>1,67.86</b>    | <b>25.00</b>              | <b>1,46,97.25</b> |
| <b>B. 8 Others</b>                                                                                    |                     |                   |                           |                   |
| Other Social Services                                                                                 | 2,19.34             | 1,21.20           | ...                       | 3,40.54           |
| Secretariat-Social Services                                                                           | 47.11               | ...               | ...                       | 47.11             |
| <b>TOTAL B.8</b>                                                                                      | <b>2,66.45</b>      | <b>1,21.20</b>    | ...                       | <b>3,87.65</b>    |
| <b>TOTAL B. Social Services</b>                                                                       | <b>6,17,25.92</b>   | <b>1,15,47.09</b> | <b>13,92.75</b>           | <b>7,46,65.76</b> |

(\*) The amount shown under capital section includes Capital Outlay on General Education (₹8,90.70 crore), Technical Education (₹2,11.02 crore), Sports and Youth Services (₹18.22 crore) and Art and Culture (₹47.91 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                                | 66,06.43            | 13.29             | ...                       | 66,19.72          |
| Soil and Water Conservation                   | 2,07.56             | 24.73             | ...                       | 2,32.29           |
| Animal Husbandry                              | 10,76.79            | 89.23             | ...                       | 11,66.02          |
| Dairy Development                             | 11,85.80            | ...               | ...                       | 11,85.80          |
| Fisheries                                     | 2,92.64             | 50.70             | ...                       | 3,43.34           |
| Forestry and Wild Life                        | 11,96.62            | 4,61.65           | ...                       | 16,58.27          |
| Food, Storage and Warehousing                 | 31,62.28            | 1.13              | 95.51                     | 32,58.92          |
| Agricultural Research and Education           | 7,43.19             | ...               | ...                       | 7,43.19           |
| Agricultural Financial Institutions           | ...                 | ...               | 10.00                     | 10.00             |
| Co-operation                                  | 22,15.60            | ...               | ...                       | 22,15.60          |
| <b>TOTAL C.1</b>                              | <b>1,66,86.91</b>   | <b>6,40.73</b>    | <b>1,05.51</b>            | <b>1,74,33.15</b> |
| <b>C. 2 Rural Development</b>                 |                     |                   |                           |                   |
| Special Programmes for Rural Development      | 3,35.45             | ...               | ...                       | 3,35.45           |
| Rural Employment                              | 18,18.21            | ...               | ...                       | 18,18.21          |
| Land Reforms                                  | 19.80               | ...               | ...                       | 19.80             |
| Other Rural Development Programmes            | 69,70.56            | 86.53             | ...                       | 70,57.09          |
| <b>TOTAL C.2</b>                              | <b>91,44.02</b>     | <b>86.53</b>      | ...                       | <b>92,30.55</b>   |
| <b>C. 3 Special Areas Programmes</b>          |                     |                   |                           |                   |
| Hill Areas                                    | 0.24                | ...               | ...                       | 0.24              |
| Other Special Area Programmes                 | 1,59.45             | 15,74.52          | ...                       | 17,33.97          |
| <b>TOTAL C.3</b>                              | <b>1,59.69</b>      | <b>15,74.52</b>   | ...                       | <b>17,34.21</b>   |
| <b>C. 4 Irrigation and Flood Control</b>      |                     |                   |                           |                   |
| Major Irrigation                              | 4,06.23             | ...               | ...                       | 4,06.23           |
| Medium Irrigation                             | 14,02.62            | 1,49,93.82        | ...                       | 1,63,96.44        |
| Minor Irrigation                              | 2,95.17             | 25,85.90          | ...                       | 28,81.07          |
| Command Area Development                      | 77.13               | 47.71             | ...                       | 1,24.84           |
| Flood Control and Drainage                    | 1.64                | 1,57.74           | ...                       | 1,59.38           |
| <b>TOTAL C.4</b>                              | <b>21,82.79</b>     | <b>1,77,85.17</b> | ...                       | <b>1,99,67.96</b> |
| <b>C. 5 Energy</b>                            |                     |                   |                           |                   |
| Power                                         | 1,42,76.92          | 6,50.12           | ...                       | 1,49,27.04        |
| New and Renewable Energy                      | 0.26                | ...               | ...                       | 0.26              |
| <b>TOTAL C.5</b>                              | <b>1,42,77.18</b>   | <b>6,50.12</b>    | ...                       | <b>1,49,27.30</b> |
| <b>C. 6 Industry and Minerals</b>             |                     |                   |                           |                   |
| Village and Small Industries                  | 12,38.39            | 2,65.63           | ...                       | 15,04.02          |
| Industries <sup>(^)</sup>                     | 4,28.79             | 1,15.37           | 9,50.00                   | 14,94.16          |

(^) The amount shown under Revenue Section includes Revenue Expenditure on Engineering Industries (₹0.14 crore) and Consumer Industries (₹2,04.29 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                              | 68.46               | ...                               | ...                       | 68.46              |
| Consumer Industries                                                          | ...                 | (-) 0.01                          | 2,16.11                   | 2,16.10            |
| Other Capital Outlays on Industries and Minerals                             | ...                 | 1,00.00                           | ...                       | 1,00.00            |
| <b>TOTAL C.6</b>                                                             | <b>17,35.64</b>     | <b>4,80.99</b>                    | <b>11,66.11</b>           | <b>33,82.74</b>    |
| <b>C. 7 Transport</b>                                                        |                     |                                   |                           |                    |
| Ports and Light Houses                                                       | 31.02               | 99.27                             | ...                       | 1,30.29            |
| Civil Aviation                                                               | 1.77                | ...                               | ...                       | 1.77               |
| Roads and Bridges                                                            | 24,35.41            | 1,05,48.97                        | ...                       | 1,29,84.38         |
| Road Transport                                                               | 20,72.64            | 3,68.59                           | ...                       | 24,41.23           |
| Inland Water Transport                                                       | 4.25                | ...                               | ...                       | 4.25               |
| <b>TOTAL C.7</b>                                                             | <b>45,45.09</b>     | <b>1,10,16.83</b>                 | ...                       | <b>1,55,61.92</b>  |
| <b>C. 8 Science, Technology and Environment</b>                              |                     |                                   |                           |                    |
| Other Scientific Research                                                    | 46.27               | ...                               | ...                       | 46.27              |
| Ecology and Environment                                                      | 11.96               | ...                               | ...                       | 11.96              |
| <b>TOTAL C.8</b>                                                             | <b>58.23</b>        | ...                               | ...                       | <b>58.23</b>       |
| <b>C. 9 General Economic Services</b>                                        |                     |                                   |                           |                    |
| Secretariat – Economic Services                                              | 3,58.52             | ...                               | ...                       | 3,58.52            |
| Tourism                                                                      | 67.94               | 69.99                             | ...                       | 1,37.93            |
| Census, Surveys and Statistics                                               | 76.75               | ...                               | ...                       | 76.75              |
| Meteorology                                                                  | ...                 | ...                               | ...                       | ...                |
| Civil Supplies                                                               | 24.56               | ...                               | ...                       | 24.56              |
| General Financial and Trading Institutions                                   | ...                 | 0.05                              | ...                       | 0.05               |
| Other General Economic Services                                              | 43,11.70            | 3,47.74                           | ...                       | 46,59.44           |
| <b>TOTAL C.9</b>                                                             | <b>48,39.47</b>     | <b>4,17.78</b>                    | ...                       | <b>52,57.25</b>    |
| <b>TOTAL C. Economic Services</b>                                            | <b>5,36,29.02</b>   | <b>3,26,52.67</b>                 | <b>12,71.62</b>           | <b>8,75,53.31</b>  |
| <b>D. Grants-in-Aid and Contributions</b>                                    |                     |                                   |                           |                    |
| Compensation and Assignments to Local Bodies and Panchayati Raj Institutions | 56,81.04            | ...                               | ...                       | 56,81.04           |
| <b>TOTAL D. Grants-in-Aid and Contributions</b>                              | <b>56,81.04</b>     | ...                               | ...                       | <b>56,81.04</b>    |
| <b>E. Public Debt</b>                                                        |                     |                                   |                           |                    |
| Internal Debt of the State Government                                        | ...                 | 96,10.60                          | ...                       | 96,10.60           |
| Loans and Advances from the Central Government                               | ...                 | 14,05.21                          | ...                       | 14,05.21           |
| <b>TOTAL E. Public Debt</b>                                                  | ...                 | <b>1,10,15.81</b>                 | ...                       | <b>1,10,15.81</b>  |
| <b>F. Loans and Advances</b>                                                 |                     |                                   |                           |                    |
| Loans to Government Servants etc.                                            | ...                 | ...                               | 4.80                      | 4.80               |
| Miscellaneous Loans                                                          | ...                 | ...                               | ...                       | ...                |
| <b>TOTAL F. Loans and Advances</b>                                           | ...                 | ...                               | <b>4.80</b>               | <b>4.80</b>        |
| <b>Total Expenditure in Consolidated Fund <sup>1</sup> (A+B+C+D+E+F)</b>     | <b>17,60,53.91</b>  | <b>5,64,21.86<sup>&amp;</sup></b> | <b>26,69.17</b>           | <b>23,51,44.94</b> |

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

(&) Includes expenditure on Capital Outlay ₹4,54,06.05 crore.

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

– contd.

**B. EXPENDITURE BY NATURE**

| Object of Expenditure                                 | 2020-21      |            |            | 2019-20    |            |            | 2018-19    |            |            |
|-------------------------------------------------------|--------------|------------|------------|------------|------------|------------|------------|------------|------------|
|                                                       | 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>                              | 1,84,31.82   | ...        | 1,84,31.82 | 1,75,38.92 | ...        | 1,75,38.92 | 1,53,99.80 | ...        | 1,53,99.80 |
| Debt Servicing <sup>(A1)</sup>                        | 2,58,36.80   | 1,37,38.47 | 3,95,75.27 | 2,10,18.71 | 1,13,74.35 | 3,23,93.06 | 1,80,36.88 | 1,24,23.44 | 3,04,60.32 |
| Commitment Charges                                    | 8.67         | ...        | 8.67       | 7.15       | ...        | 7.15       | 3.68       | ...        | 3.68       |
| Pension and Other Retirement Benefits <sup>(A2)</sup> | 1,92,16.38   | ...        | 1,92,16.38 | 1,86,44.72 | ...        | 1,86,44.72 | 1,65,87.78 | ...        | 1,65,87.78 |
| Other Expenses <sup>(A)</sup>                         | 78,77.83     | 11,16.71   | 89,94.54   | 1,34,04.24 | 26,50.24   | 1,60,54.48 | 1,38,44.52 | 19,40.90   | 1,57,85.42 |
| Capital Expenses                                      | 8,14.31      | 1,60,28.95 | 1,68,43.26 | 6,68.39    | 1,34,02.65 | 1,40,71.04 | 11,40.02   | 1,17,34.34 | 1,28,74.36 |
| Grants-In-Aid Salaries <sup>(A)</sup>                 | 48,83.45     | ...        | 48,83.45   | 52,82.39   | 0.19       | 52,82.58   | 43,08.66   | 0.20       | 43,08.86   |
| Pay-Staff <sup>(@)</sup>                              | 77,31.57     | ...        | 77,31.57   | 78,50.19   | 3.61       | 78,53.80   | 75,77.30   | 7.00       | 75,84.30   |
| Lump sum – Zilla Parishads                            | 89,07.68     | ...        | 89,07.68   | 85,65.53   | ...        | 85,65.53   | 81,37.70   | ...        | 81,37.70   |
| Special Component Plan <sup>(A)</sup>                 | ...          | 71.19      | 71.19      | ...        | 1,40.99    | 1,40.99    | ...        | 96.36      | 96.36      |
| Grants for creation of Capital Asset <sup>(A)</sup>   | 14,40.98     | 5,00.00    | 19,40.98   | 23,48.50   | 1,45.64    | 24,94.14   | 23,11.56   | ...        | 23,11.56   |
| Special Development Plan <sup>(A)</sup>               | 3,80.33      | 18,56.86   | 22,37.19   | 8,77.97    | 18,78.63   | 27,56.60   | 6,98.18    | 17,96.42   | 24,94.60   |
| Improvements                                          | 1.30         | 48,19.42   | 48,20.72   | 0.62       | 25,23.89   | 25,24.51   | ...        | 30,59.76   | 30,59.76   |
| Maintenance Expenditure <sup>(A)</sup>                | 33,40.37     | 9.22       | 33,49.59   | 30,69.54   | 15.82      | 30,85.36   | 29,68.90   | ...        | 29,68.90   |
| Major Works                                           | 16,08.85     | 30,63.05   | 46,71.9    | 9,25.31    | 18,43.84   | 27,69.15   | 10,82.37   | 16,65.97   | 27,48.34   |
| Belagavi <sup>(*)</sup>                               | 23,87.25     | ...        | 23,87.25   | 23,67.52   | ...        | 23,67.52   | 22,87.18   | ...        | 22,87.18   |
| Pay-Officers <sup>(@)</sup>                           | 32,91.79     | ...        | 32,91.79   | 29,68.02   | 5.28       | 29,73.30   | 19,93.96   | 5.71       | 19,99.67   |
| Financial Assistance / Relief                         | 83,28.21     | 5.46       | 83,33.67   | 88,94.33   | ...        | 88,94.33   | 1,56,08.43 | 0.20       | 1,56,08.63 |
| Tribal Sub Plan                                       | 30,88.30     | 21,55.05   | 52,43.35   | 34,11.82   | 17,32.06   | 51,43.88   | 34,76.55   | 18,35.19   | 53,11.74   |
| Grants-in-Aid – General <sup>(A)</sup>                | 32,99.23     | 1,00.00    | 33,99.23   | 30,95.89   | 28.55      | 31,24.44   | 23,09.31   | 0.50       | 23,09.81   |
| Investment                                            | 20.00        | 21,24.00   | 21,44.00   | ...        | 22,70.48   | 22,70.48   | ...        | 15,54.90   | 15,54.90   |
| Dearness Allowance <sup>(@)</sup>                     | 14,54.21     | ...        | 14,54.21   | 16,23.80   | 0.95       | 16,24.75   | 16,92.33   | 1.49       | 16,93.82   |



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

– contd.

**B. EXPENDITURE BY NATURE – contd.**

| Object of Expenditure                | 2020-21  |          |          | 2019-20  |          |          | 2018-19  |          |          |
|--------------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
|                                      | Revenue  | Capital  | Total    | Revenue  | Capital  | Total    | Revenue  | Capital  | Total    |
| (₹ in crore)                         |          |          |          |          |          |          |          |          |          |
| (1)                                  | (2)      | (3)      | (4)      | (5)      | (6)      | (7)      | (8)      | (9)      | (10)     |
| Construction                         | 0.32     | 19,80.86 | 19,81.18 | ...      | 24,93.67 | 24,93.67 | 4.36     | 35,09.11 | 35,13.47 |
| Roads                                | 3,20.87  | 21,00.34 | 24,21.21 | 2,68.15  | 12,99.96 | 15,68.11 | 3,12.34  | 19,55.23 | 22,67.57 |
| Tumakuru (*)                         | 15,38.70 | ...      | 15,38.70 | 15,67.76 | ...      | 15,67.76 | 14,58.56 | ...      | 14,58.56 |
| Other Allowance (@)                  | 20,51.22 | ...      | 20,51.22 | 19,34.72 | 1.73     | 19,36.45 | 19,75.04 | 2.25     | 19,77.29 |
| NABARD Works                         | 9.12     | 15,65.05 | 15,74.17 | 42.67    | 9,71.26  | 10,13.93 | 74.54    | 7,18.32  | 7,92.86  |
| Bengaluru (Urban) (*)                | 14,54.86 | ...      | 14,54.86 | 14,03.31 | ...      | 14,03.31 | 14,20.50 | ...      | 14,20.50 |
| Kalaburagi (*)                       | 14,27.12 | ...      | 14,27.12 | 14,53.99 | ...      | 14,53.99 | 13,53.78 | ...      | 13,53.78 |
| Mysuru (*)                           | 12,87.56 | ...      | 12,87.56 | 13,10.05 | ...      | 13,10.05 | 12,30.07 | ...      | 12,30.07 |
| Vijayapura (*)                       | 13,74.99 | ...      | 13,74.99 | 13,86.65 | ...      | 13,86.65 | 12,84.23 | ...      | 12,84.23 |
| General Expenses (A)                 | 11,80.93 | ...      | 11,80.93 | 10,02.65 | 1.18     | 10,03.83 | 10,38.53 | 3.17     | 10,41.70 |
| Davanagere (*)                       | 9,55.83  | ...      | 9,55.83  | 9,62.27  | ...      | 9,62.27  | 10,64.18 | ...      | 10,64.18 |
| Hassan (*)                           | 10,87.27 | ...      | 10,87.27 | 11,12.09 | ...      | 11,12.09 | 10,62.54 | ...      | 10,62.54 |
| Uttara Kannada (*)                   | 9,60.37  | ...      | 9,60.37  | 9,49.01  | ...      | 9,49.01  | 9,04.35  | ...      | 9,04.35  |
| Ballari (*)                          | 12,99.64 | ...      | 12,99.64 | 13,75.68 | ...      | 13,75.68 | 10,79.92 | ...      | 10,79.92 |
| Chitradurga (*)                      | 10,62.79 | ...      | 10,62.79 | 10,53.31 | ...      | 10,53.31 | 9,68.08  | ...      | 9,68.08  |
| Shivamogga (*)                       | 10,54.04 | ...      | 10,54.04 | 10,48.00 | ...      | 10,48.00 | 9,99.95  | ...      | 9,99.95  |
| Consolidated Salaries (A)            | 12,92.46 | ...      | 12,92.46 | 12,69.62 | ...      | 12,69.62 | 12,00.40 | ...      | 12,00.40 |
| Loans                                | ...      | 37,23.92 | 37,23.92 | ...      | 52,82.12 | 52,82.12 | ...      | 42,78.88 | 42,78.88 |
| Bidar (*)                            | 10,52.79 | ...      | 10,52.79 | 10,61.98 | ...      | 10,61.98 | 9,93.65  | ...      | 9,93.65  |
| Mandya (*)                           | 9,06.34  | ...      | 9,06.34  | 9,09.13  | ...      | 9,09.13  | 8,85.80  | ...      | 8,85.80  |
| Bagalkot (*)                         | 11,01.97 | ...      | 11,01.97 | 11,10.64 | ...      | 11,10.64 | 10,45.91 | ...      | 10,45.91 |
| Raichur (*)                          | 10,18.16 | ...      | 10,18.16 | 10,14.87 | ...      | 10,14.87 | 9,23.67  | ...      | 9,23.67  |
| Haveri (*)                           | 9,20.39  | ...      | 9,20.39  | 9,34.36  | ...      | 9,34.36  | 8,70.14  | ...      | 8,70.14  |
| Dakshina Kannada (*)                 | 7,99.81  | ...      | 7,99.81  | 8,20.20  | ...      | 8,20.20  | 7,84.86  | ...      | 7,84.86  |
| Chikkamagaluru (*)                   | 7,51.64  | ...      | 7,51.64  | 7,92.91  | ...      | 7,92.91  | 7,34.24  | ...      | 7,34.24  |
| Dharwad (*)                          | 8,49.79  | ...      | 8,49.79  | 8,63.74  | ...      | 8,63.74  | 8,21.38  | ...      | 8,21.38  |
| Kolar (*)                            | 7,86.48  | ...      | 7,86.48  | 8,06.70  | ...      | 8,06.70  | 7,60.41  | ...      | 7,60.41  |
| Chikkaballapura (*)                  | 6,58.83  | ...      | 6,58.83  | 6,87.20  | ...      | 6,87.20  | 6,36.82  | ...      | 6,36.82  |
| Grants-In-Aid for Asset Creation (A) | 4,21.68  | ...      | 4,21.68  | 3,76.20  | ...      | 3,76.20  | 4,20.25  | ...      | 4,20.25  |
| Renewals                             | ...      | 1,07.96  | 1,07.96  | ...      | 90.11    | 90.11    | ...      | 1,59.14  | 1,59.14  |

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

– contd.

**B. EXPENDITURE BY NATURE – contd.**

| Object of Expenditure                            | 2020-21 |              |              | 2019-20     |              |              | 2018-19 |              |              |
|--------------------------------------------------|---------|--------------|--------------|-------------|--------------|--------------|---------|--------------|--------------|
|                                                  | Revenue | Capital      | Total        | Revenue     | Capital      | Total        | Revenue | Capital      | Total        |
| (₹ in crore)                                     |         |              |              |             |              |              |         |              |              |
| (1)                                              | (2)     | (3)          | (4)          | (5)         | (6)          | (7)          | (8)     | (9)          | (10)         |
| Koppal (*)                                       | 7,89.59 | ...          | 7,89.59      | 7,58.64     | ...          | 7,58.64      | 7,21.19 | ...          | 7,21.19      |
| Gadag (*)                                        | 6,44.87 | ...          | 6,44.87      | 6,36.37     | ...          | 6,36.37      | 6,00.24 | ...          | 6,00.24      |
| Udupi (*)                                        | 5,08.02 | ...          | 5,08.02      | 5,21.32     | ...          | 5,21.32      | 4,96.82 | ...          | 4,96.82      |
| Yadgir (*)                                       | 5,98.75 | ...          | 5,98.75      | 6,02.52     | ...          | 6,02.52      | 5,61.86 | ...          | 5,61.86      |
| Ramanagara (*)                                   | 5,62.05 | ...          | 5,62.05      | 5,74.21     | ...          | 5,74.21      | 5,29.46 | ...          | 5,29.46      |
| Chamarajanagar (*)                               | 5,13.82 | ...          | 5,13.82      | 5,24.05     | ...          | 5,24.05      | 4,80.71 | ...          | 4,80.71      |
| Bengaluru (Rural) (*)                            | 5,31.95 | ...          | 5,31.95      | 5,46.40     | ...          | 5,46.40      | 5,04.15 | ...          | 5,04.15      |
| Subsidiary Expenses                              | 4,54.32 | ...          | 4,54.32      | 6,09.51     | ...          | 6,09.51      | 3,68.03 | ...          | 3,68.03      |
| Modernisation                                    | 1,49.44 | 5.28         | 1,54.72      | 1,59.56     | 20.44        | 1,80.00      | 2,42.79 | 17.44        | 2,60.23      |
| Transport Expenses                               | 3,74.61 | ...          | 3,74.61      | 3,78.64     | 0.74         | 3,79.38      | 3,08.46 | 0.67         | 3,09.13      |
| Loans to PSU's and Local Bodies                  | ...     | 2,60.42      | 2,60.42      | ...         | 1,48.41      | 1,48.41      | ...     | 2,08.34      | 2,08.34      |
| Scholarships and Incentives                      | 5,19.27 | ...          | 5,19.27      | 1,65.00     | ...          | 1,65.00      | 4,60.04 | ...          | 4,60.04      |
| Kodagu (*)                                       | 3,09.53 | ...          | 3,09.53      | 3,12.97     | ...          | 3,12.97      | 2,94.83 | ...          | 2,94.83      |
| Drugs and Chemicals                              | 5,72.65 | ...          | 5,72.65      | 4,38.39     | ...          | 4,38.39      | 3,58.71 | ...          | 3,58.71      |
| Travel Expenses                                  | 2,35.25 | ...          | 2,35.25      | 2,03.53     | 0.13         | 2,03.66      | 1,89.85 | 0.21         | 1,90.06      |
| Building Expenses                                | 3,65.36 | ...          | 3,65.36      | 2,73.04     | 0.52         | 2,73.56      | 2,31.21 | 0.28         | 2,31.49      |
| Materials and Supplies                           | 2,98.99 | 0.10         | 2,99.09      | 5,10.94     | 0.15         | 5,11.09      | 4,42.80 | 0.21         | 4,43.01      |
| Reimbursement of Medical Expenses <sup>(@)</sup> | 1,90.61 | ...          | 1,90.61      | 1,25.50     | 0.08         | 1,25.58      | 1,29.89 | 0.08         | 1,29.97      |
| Inter Account Transfers                          | 3,11.74 | (-) 34,19.84 | (-) 31,08.10 | (-) 3,82.69 | (-) 33,94.40 | (-) 37,77.09 | 5,54.77 | (-) 16,49.89 | (-) 10,95.12 |
| Machinery and Equipments                         | 76.07   | 14,11.78     | 14,87.85     | 60.68       | 8.06         | 68.74        | 60.72   | 4.50         | 65.22        |
| Diet Expenses                                    | 59.09   | ...          | 59.09        | 61.20       | ...          | 61.20        | 57.86   | ...          | 57.86        |
| Land and Buildings                               | 3.50    | 10.47        | 13.97        | 2.77        | 17.17        | 19.94        | 7.32    | 17.13        | 24.45        |
| Medical Allowance <sup>(@)</sup>                 | 47.82   | ...          | 47.82        | 47.19       | 0.01         | 47.20        | 29.19   | 0.02         | 29.21        |
| Advances                                         | ...     | 4.80         | 4.80         | ...         | 6.04         | 6.04         | ...     | ...          | ...          |
| Telephone Charges                                | 15.72   | ...          | 15.72        | 14.64       | 0.01         | 14.65        | 14.82   | ...          | 14.82        |

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

– conclud.

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

| Object of Expenditure             | 2020-21            |                                 |                    | 2019-20            |                                 |                    | 2018-19            |                                 |                    |
|-----------------------------------|--------------------|---------------------------------|--------------------|--------------------|---------------------------------|--------------------|--------------------|---------------------------------|--------------------|
|                                   | Revenue            | Capital                         | Total              | Revenue            | Capital                         | Total              | Revenue            | Capital                         | Total              |
| (₹ in crore)                      |                    |                                 |                    |                    |                                 |                    |                    |                                 |                    |
| (1)                               | (2)                | (3)                             | (4)                | (5)                | (6)                             | (7)                | (8)                | (9)                             | (10)               |
| Contributions                     | 30,35.81           | ...                             | 30,35.81           | 21,31.18           | ...                             | 21,31.18           | 11,69.75           | ...                             | 11,69.75           |
| Interim Relief <sup>@</sup>       | 16.17              | ...                             | 16.17              | 11.65              | ...                             | 11.65              | 22.97              | ...                             | 22.97              |
| Contract/ Outsource               | 8,87.35            | ...                             | 8,87.35            | 7,43.02            | 4.39                            | 7,47.41            | 5,71.23            | 4.36                            | 5,75.59            |
| Grants-in-Aid Pensions            | 5,14.70            | ...                             | 5,14.70            | 3,58.61            | ...                             | 3,58.61            | 3,66.05            | ...                             | 3,66.05            |
| Daily Wages                       | 1,92.42            | ...                             | 1,92.42            | 1,79.61            | ...                             | 1,79.61            | 1,38.27            | ...                             | 1,38.27            |
| Acquisition of Land               | ...                | ...                             | ...                | ...                | ...                             | ...                | ...                | ...                             | ...                |
| Recoveries                        | 0.01               | ...                             | 0.01               | (-) 4,05.69        | (-) 8.71                        | (-) 4,14.40        | (-) 2,76.72        | ...                             | (-) 2,76.72        |
| Grants-in-Aid Contract/ Outsource | 4,40.77            | ...                             | 4,40.77            | 3,88.96            | ...                             | 3,88.96            | 3,08.94            | ...                             | 3,08.94            |
| Social Security Pensions          | 47,29.56           | ...                             | 47,29.56           | 44,95.83           | ...                             | 44,95.83           | ...                | ...                             | ...                |
| Others <sup>(B)</sup>             | 81,28.80           | 57,51.51                        | 1,38,80.31         | 91,28.43           | 48,18.67                        | 1,39,47.10         | 85,80.03           | 48,77.33                        | 1,34,57.36         |
| <b>Total</b>                      | <b>17,60,53.91</b> | <b>5,90,91.03<sup>(#)</sup></b> | <b>23,51,44.94</b> | <b>17,42,57.40</b> | <b>4,97,78.91<sup>(#)</sup></b> | <b>22,40,36.31</b> | <b>16,42,99.85</b> | <b>5,02,29.16<sup>(#)</sup></b> | <b>21,45,29.01</b> |

(A) Expenditure under Revenue Section against Object Head marked with (A) includes amount released to Urban Local Bodies under Consolidated Salaries (₹7,18.77 crore), Grants for Creation of Capital Assets (₹9,86.90 crore), Maintenance (₹6,32.41 crore), Debt Servicing (₹7,34.02 crore), Pension and Other Retirement Benefits (₹72.03 crore), Other Expenses (₹9,86.35 crore), Scheduled Caste Sub Plan (₹1,41.99 crore), Tribal Sub Plan (₹62.79 crore), Grants-in-Aid – General (₹7,34.53 crore), General Expenses (₹60.93 crore), Financial Assistance/Relief (₹10,70.05 crore), Grants-in-Aid – Salaries (₹10.96 crore), Grants-in-Aid – Asset Creation (₹3,37.61 crore), Office expenses (₹1.40 crore), Telephone charges (₹0.15 crore), Building expenses (₹0.30 crore), GIA Contract/Outsource (₹1.00 crore), Grant-in-Aid Pensions (₹9.59 crore), Transport expenses (₹0.60 crore) and Subsidiary expenses (₹6.50 crore).

(A1) (i) Includes Debt Servicing under MH 2048 (₹17,00.00 crore), MH 2049 (₹2,19,12.09 crore), MH 2071 (₹0.77 crore), and MH 3604 (₹7,34.02 crore).

(ii) Includes payments of interest on off-budget borrowings under MH 2055 (₹0.11 crore), MH 2216 (₹1,30.53 crore), MH 2700 (₹1,57.81 crore), MH 2701 (₹11,89.63 crore) and MH 3054 (₹11.83 crore).

(A2) Includes expenditure under MH 2071 (₹1,90,31.72 crore), MH 2205 (₹23.62 crore), MH 2235 (₹57.32 crore) and MH 3604 (₹1,03.64 crore), MH 2052 (₹0.05 crore), MH 2210 (₹0.03 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 (₹4,54,06.05 crore), Repayment of Public Debt (₹1,10,15.81 crore) and Disbursement of Loans and Advances (₹26,69.17 crore).

(B) Includes expenditure under Schedule Caste Sub Plan (₹1,25,07.75 crore), KKRDP (₹6,48.86 crore), KKRDP-SCSP (₹3,43.71 crore), KKRDP-TSP (₹1,39.29 crore), Examination Expenses (₹12.57 crore), Minor Works (₹1,23.07 crore), SDP-TSP (₹34.13 crore), Hospital Accessories (₹11.57 crore), Repairs and Carriages (₹10.37 crore), Office Expenses (₹5.99 crore), Purchase of Furniture/Fixture (₹6.20 crore), Interest on Capital (₹0.73 crore), Depreciation (₹0.01 crore), Deduct-Recoveries{(-) ₹4,23.71 crore}, NABARD-SCSP (₹10.76 crore), Secret Service expenses (₹47.62 crore), Salary of Board / Corporation Staff (₹24.84 crore), Honorarium (₹3,76.45 crore) and Pensionary Charges (₹0.10 crore).

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

| <i>Description</i>                                                                    | <i>Expenditure during 2019-20</i> | <i>Progressive Expenditure upto 2019-20</i> | <i>Expenditure during 2020-21</i> | <i>Progressive Expenditure upto 2020-21</i> | <i>Increase(+) / Decrease (-) during the year (Per cent)</i> |               |
|---------------------------------------------------------------------------------------|-----------------------------------|---------------------------------------------|-----------------------------------|---------------------------------------------|--------------------------------------------------------------|---------------|
|                                                                                       | (2)                               | (3)                                         | (4)                               | (5)                                         | (6)                                                          |               |
| <b>EXPENDITURE HEADS (CAPITAL ACCOUNT)</b>                                            |                                   |                                             |                                   |                                             |                                                              |               |
| <b>A Capital Account of General Services</b>                                          |                                   |                                             |                                   |                                             |                                                              |               |
| 4047 Capital Outlay on other Fiscal Services                                          | ...                               | 0.08                                        | ...                               | 0.08                                        | ...                                                          | ...           |
| 4055 Capital Outlay on Police                                                         | 3,56.39                           | 34,90.76                                    | 3,65.76                           | 38,56.52                                    | (+)                                                          | 2.63          |
| 4059 Capital Outlay on Public Works                                                   | 4,20.86                           | 67,15.36                                    | 8,38.53                           | 75,53.89                                    | (+)                                                          | 99.24         |
| 4070 Capital Outlay on Other Administrative Services                                  | 1.67                              | 30.71                                       | 2.00                              | 32.71                                       | (+)                                                          | 19.76         |
| <b>Total A - Capital Account of General Services</b>                                  | <b>7,78.92</b>                    | <b>1,02,36.91</b>                           | <b>12,06.29</b>                   | <b>1,14,43.20</b>                           | <b>(+)</b>                                                   | <b>54.87</b>  |
| <b>B Capital Account of Social Services</b>                                           |                                   |                                             |                                   |                                             |                                                              |               |
| <i>(a) Capital Account of Education, Sports, Art and Culture</i>                      |                                   |                                             |                                   |                                             |                                                              |               |
| 4202 Capital Outlay on Education, Sports, Art and Culture                             | 12,03.17                          | 79,66.74                                    | 11,67.87                          | 91,34.61                                    | (-)                                                          | 2.93          |
| <b>Total (a)</b>                                                                      | <b>12,03.17</b>                   | <b>79,66.74</b>                             | <b>11,67.87</b>                   | <b>91,34.61</b>                             | <b>(-)</b>                                                   | <b>2.93</b>   |
| <i>(b) Capital Account of Health and Family Welfare</i>                               |                                   |                                             |                                   |                                             |                                                              |               |
| 4210 Capital Outlay on Medical and Public Health                                      | 8,21.96                           | 87,11.53                                    | 20,99.44                          | 1,08,10.97                                  | (+)                                                          | 155.42        |
| 4211 Capital Outlay on Family Welfare                                                 | ...                               | 1,76.93                                     | ...                               | 1,76.93                                     | ...                                                          | ...           |
| <b>Total (b)</b>                                                                      | <b>8,21.96</b>                    | <b>88,88.46</b>                             | <b>20,99.44</b>                   | <b>1,09,87.90</b>                           | <b>(+)</b>                                                   | <b>155.42</b> |
| <i>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</i> |                                   |                                             |                                   |                                             |                                                              |               |
| 4215 Capital Outlay on Water Supply and Sanitation                                    | 22,55.92                          | 1,68,06.55                                  | 32,11.90                          | 2,00,18.45                                  | (+)                                                          | 42.38         |
| 4216 Capital Outlay on Housing                                                        | 2,24.35                           | 36,37.90                                    | 2,86.51                           | 39,24.41                                    | (+)                                                          | 27.71         |
| 4217 Capital Outlay on Urban Development                                              | 17,64.52                          | 1,12,56.98                                  | 33,32.11                          | 1,45,89.09                                  | (+)                                                          | 88.84         |
| <b>Total (c)</b>                                                                      | <b>42,44.79</b>                   | <b>3,17,01.43</b>                           | <b>68,30.52</b>                   | <b>3,85,31.95</b>                           | <b>(+)</b>                                                   | <b>60.92</b>  |
| <i>(d) Capital Account of Information and Broadcasting</i>                            |                                   |                                             |                                   |                                             |                                                              |               |
| 4220 Capital Outlay on Information and Publicity                                      | 3.89                              | 1,53.81                                     | (-) 3.60                          | 1,50.21                                     | (-)                                                          | 192.54        |
| <b>Total (d)</b>                                                                      | <b>3.89</b>                       | <b>1,53.81</b>                              | <b>(-) 3.60</b>                   | <b>1,50.21</b>                              | <b>(-)</b>                                                   | <b>192.54</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 |     | 27,83.45        | 1,80,10.58        | 11,63.80          | 1,91,74.38             | (-) 58.19         |
| <b>Total (e)</b>                                                                                            |     | <b>27,83.45</b> | <b>1,80,10.58</b> | <b>11,63.80</b>   | <b>1,91,74.38</b>      | <b>(-) 58.19</b>  |
| <b>(g) Capital Account of Social Welfare and Nutrition</b>                                                  |     |                 |                   |                   |                        |                   |
| 4235 Capital Outlay on Social Security and Welfare                                                          |     | 75.07           | 10,74.54          | 1,67.86           | 12,42.40               | (+) 123.60        |
| 4236 Capital Outlay on Nutrition                                                                            |     | ...             | 2.23              | ...               | 2.23                   | ...               |
| <b>Total (g)</b>                                                                                            |     | <b>75.07</b>    | <b>10,76.77</b>   | <b>1,67.86</b>    | <b>12,44.63</b>        | <b>(+) 123.60</b> |
| <b>(h) Capital Account of Other Social Services</b>                                                         |     |                 |                   |                   |                        |                   |
| 4250 Capital Outlay on Other Social Services                                                                |     | 59.49           | 4,51.03           | 1,21.20           | 5,72.23                | (+) 103.73        |
| <b>Total (h)</b>                                                                                            |     | <b>59.49</b>    | <b>4,51.03</b>    | <b>1,21.20</b>    | <b>5,72.23</b>         | <b>(+) 103.73</b> |
| <b>Total B - Capital Account of Social Services</b>                                                         |     | <b>91,91.81</b> | <b>6,82,48.81</b> | <b>1,15,47.09</b> | <b>7,97,95.90</b>      | <b>(+) 25.62</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                                                                       |     | 44.35           | 8,44.04           | 13.29             | 8,57.33                | (-) 70.03         |
| 4402 Capital Outlay on Soil and Water Conservation                                                          |     | 23.69           | 51.51             | 24.73             | 76.24                  | (+) 4.39          |
| 4403 Capital Outlay on Animal Husbandry                                                                     |     | 1,07.91         | 9,53.21           | 89.23             | 10,42.44               | (-) 17.31         |
| 4404 Capital Outlay on Dairy Development                                                                    |     | ...             | 28.16             | ...               | 28.16                  | ...               |
| 4405 Capital Outlay on Fisheries                                                                            |     | 78.60           | 6,93.53           | 50.70             | 7,44.23                | (-) 35.50         |
| 4406 Capital Outlay on Forestry and Wild Life                                                               |     | 66.61           | 2,94.62           | 4,61.65           | 7,56.27                | (+) 593.06        |
| 4408 Capital Outlay on Food Storage and Warehousing                                                         |     | ...             | 19.79             | 1.13              | 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                                                                         |     | ...             | 1,42.04           | ...               | 1,38.79 <sup>(a)</sup> | ...               |
| <b>Total (a)</b>                                                                                            |     | <b>3,21.16</b>  | <b>30,59.70</b>   | <b>6,40.73</b>    | <b>36,97.18</b>        | <b>(+) 99.50</b>  |
| <b>(b) Capital Account of Rural Development</b>                                                             |     |                 |                   |                   |                        |                   |
| 4515 Capital Outlay on other Rural Development Programmes                                                   |     | 64.80           | 14,30.19          | 86.53             | 15,16.72               | (+) 33.53         |
| <b>Total (b)</b>                                                                                            |     | <b>64.80</b>    | <b>14,30.19</b>   | <b>86.53</b>      | <b>15,16.72</b>        | <b>(+) 33.53</b>  |

(a) Please refer Explanatory Note 2 at Page No.30

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

| <i>Description</i>                                                     | <i>Expenditure during 2019-20</i> | <i>Progressive Expenditure upto 2019-20</i> | <i>Expenditure during 2020-21</i> | <i>Progressive Expenditure upto 2020-21</i> | <i>Increase (+) / Decrease (-) during the year (Per cent)</i> |              |
|------------------------------------------------------------------------|-----------------------------------|---------------------------------------------|-----------------------------------|---------------------------------------------|---------------------------------------------------------------|--------------|
|                                                                        | (1)                               | (2)                                         | (3)                               | (4)                                         | (5)                                                           | (6)          |
| <b>EXPENDITURE HEADS (CAPITAL ACCOUNT) – conclud.</b>                  |                                   |                                             |                                   |                                             |                                                               |              |
| <b>C Capital Account of Economic Services– conclud.</b>                |                                   |                                             |                                   |                                             |                                                               |              |
| <b>(c) Capital Outlay of Special Areas Programmes</b>                  |                                   |                                             |                                   |                                             |                                                               |              |
| 4575 Capital Outlay on Other Special Area Programmes                   | 11,90.16                          | 74,35.55                                    | 15,74.52                          | 90,10.07                                    | (+)                                                           | 32.29        |
| <b>Total (c)</b>                                                       | <b>11,90.16</b>                   | <b>74,35.55</b>                             | <b>15,74.52</b>                   | <b>90,10.07</b>                             | <b>(+)</b>                                                    | <b>32.29</b> |
| <b>(d) Capital Account of Irrigation and Flood Control</b>             |                                   |                                             |                                   |                                             |                                                               |              |
| 4700 Capital Outlay on Major Irrigation                                | ...                               | 80,42.72                                    | ...                               | 80,42.72                                    | ...                                                           | ...          |
| 4701 Capital Outlay on Medium Irrigation                               | 1,08,62.48                        | 9,16,52.43                                  | 1,49,93.82                        | 10,66,46.25                                 | (+)                                                           | 38.03        |
| 4702 Capital Outlay on Minor Irrigation                                | 22,68.59                          | 1,70,43.33                                  | 25,85.90                          | 1,96,29.23                                  | (+)                                                           | 13.99        |
| 4705 Capital Outlay on Command Area Development                        | 1,13.47                           | 7,75.91                                     | 47.71                             | 8,23.62                                     | (-)                                                           | 57.95        |
| 4711 Capital Outlay on Flood Control Projects                          | 98.19                             | 8,02.28                                     | 1,57.74                           | 9,60.02                                     | (+)                                                           | 60.65        |
| <b>Total (d)</b>                                                       | <b>1,33,42.73</b>                 | <b>11,83,16.67</b>                          | <b>1,77,85.17</b>                 | <b>13,61,01.84</b>                          | <b>(+)</b>                                                    | <b>33.29</b> |
| <b>(e) Capital Account of Energy</b>                                   |                                   |                                             |                                   |                                             |                                                               |              |
| 4801 Capital Outlay on Power Projects                                  | 8,58.35                           | 1,21,35.44                                  | 6,50.12                           | 1,27,85.56                                  | (-)                                                           | 24.26        |
| <b>Total (e)</b>                                                       | <b>8,58.35</b>                    | <b>1,21,35.44</b>                           | <b>6,50.12</b>                    | <b>1,27,85.56</b>                           | <b>(-)</b>                                                    | <b>24.26</b> |
| <b>(f) Capital Account of Industry and Minerals</b>                    |                                   |                                             |                                   |                                             |                                                               |              |
| 4851 Capital Outlay on Village and Small Industries                    | 2,46.41                           | 12,48.95                                    | 2,65.63                           | 15,14.58                                    | (+)                                                           | 7.80         |
| 4852 Capital Outlay on Iron and Steel Industries                       | 93.95                             | 16,13.42                                    | 1,15.37                           | 17,28.79                                    | (+)                                                           | 22.80        |
| 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                             | 9.99                              | 9,23.91                                     | (-) 0.01                          | 9,23.90                                     | (-)                                                           | 100.10       |

|                                                                    | (1)               | (2)               | (3)                | (4)               | (5)                    | (6)              |
|--------------------------------------------------------------------|-------------------|-------------------|--------------------|-------------------|------------------------|------------------|
| 4875 Capital Outlay on Other Industries                            | ...               | ...               | 35.52              | ...               | 35.52                  | ...              |
| 4885 Other Capital Outlay on Industries and Minerals               | 1,00.00           | 1,00.00           | 13,60.25           | 1,00.00           | 14,60.25               | ...              |
| <b>Total (f)</b>                                                   | <b>4,50.35</b>    | <b>4,50.35</b>    | <b>52,73.33</b>    | <b>4,80.99</b>    | <b>57,54.32</b>        | <b>(+) 6.80</b>  |
| <b>(g) Capital Account of Transport</b>                            |                   |                   |                    |                   |                        |                  |
| 5051 Capital Outlay on Ports and Light Houses                      | 1,63.65           | 1,63.65           | 7,77.33            | 99.27             | 8,76.60                | (-) 39.34        |
| 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                           | 83,43.98          | 83,43.98          | 6,97,95.56         | 1,05,48.97        | 8,03,44.53             | (+) 26.43        |
| 5055 Capital Outlay on Road Transport                              | 3,89.18           | 3,89.18           | 29,08.50           | 3,68.59           | 32,77.09               | (-) 5.29         |
| 5056 Capital Outlay on Inland Water Transport                      | ...               | ...               | 0.19               | ...               | 0.19                   | ...              |
| 5075 Capital Outlay on Other Transport Services                    | ...               | ...               | 1,20.97            | ...               | 1,20.97                | ...              |
| <b>Total (g)</b>                                                   | <b>88,96.81</b>   | <b>88,96.81</b>   | <b>7,36,18.35</b>  | <b>1,10,16.83</b> | <b>8,46,35.18</b>      | <b>(+) 23.83</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>...</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                                     | 2,83.18           | 2,83.18           | 22,93.67           | 69.99             | 23,63.66               | (-) 75.28        |
| 5465 Investments in General Financial and Trading Institutions     | 35.94             | 35.94             | 30,66.59           | 0.05              | 30,66.64               | (-) 99.86        |
| 5475 Capital Outlay on other General Economic Services             | 1,15.23           | 1,15.23           | 6,82.60            | 3,47.74           | 10,30.34               | (+) 201.78       |
| <b>Total (j)</b>                                                   | <b>4,34.35</b>    | <b>4,34.35</b>    | <b>60,42.86</b>    | <b>4,17.78</b>    | <b>64,60.64</b>        | <b>(-) 3.81</b>  |
| <b>Total C – Capital Account of Economic Services</b>              | <b>2,55,58.71</b> | <b>2,55,58.71</b> | <b>22,73,12.49</b> | <b>3,26,52.67</b> | <b>25,99,61.91</b>     | <b>(+) 27.76</b> |
| <b>GRAND TOTAL</b>                                                 | <b>3,55,29.44</b> | <b>3,55,29.44</b> | <b>30,57,98.20</b> | <b>4,54,06.05</b> | <b>35,12,01.00</b> (*) | <b>(+) 27.80</b> |

\* The amount differs by 0.01 crore due to rounding

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

**Explanatory Notes**

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

| <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>                                                                                                                                                                                                                                                                                                                                                                                                             | <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, Joida                          | 2406 – Forestry and Wild Life                                    |                        | Proforma Accounts prepared to end of 1968-69 were defective. Accounts for 1969-70, 1970-71 and 1971-72 are in arrears. Undertaking closed with effect from 27 April 1971. Decisions of Government for waiving the preparation of Proforma Accounts, which are in arrears, are awaited (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 1December 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 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 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, Santhemarahally                | 2852 – Industries                | 2016-17 | 1.24 | (-) 1.39 |                                                                                                                                                                                                                                                                                                                                                                              |
| 16. | Government Silk Filature, Mambally                       | 2852 – Industries                | 2015-16 | 2.38 | (-) 1.47 |                                                                                                                                                                                                                                                                                                                                                                              |
| 17. | Government Silk Twisting and Weaving Factory, Mudigundam | 2852 – Industries                | 2015-16 | 1.81 | (-) 0.66 |                                                                                                                                                                                                                                                                                                                                                                              |
| 18. | Government Central Workshop, Madikeri                    | 2852 – Industries                | 2008-09 | 0.07 | (-) 0.14 | Workshop was closed vide G.O. No. CI 02 IPD 2007 Bangalore dated 28-09-2011. Proforma Accounts up to the date of closure is in arrears (July 2021).                                                                                                                                                                                                                          |
| 19. | Chamarajendra Technical Institute, Mysuru                | 2852 – Industries                |         |      |          | Proforma Accounts from 1985-1986 are in arrears.                                                                                                                                                                                                                                                                                                                             |

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

**Explanatory Notes**

1. During the year 2020-21, the net investment made by Government in the form of equity is ₹4,39.97 crore, the break-up being, under Statutory Corporations (₹1,70.23 crore), Government Companies (₹4,11.80 crore), and Co-operative Institutions [(-) ₹1,42.06 crore] since, investments of an amount of ₹83,86.63 lakh & ₹54,94.25 lakh pertaining to 2018-19 & 2019-20 respectively in respect of Co-operative Spinning Mills has been shifted to The Karnataka State Small Industries Development Corporation Limited, Bengaluru (KSSIDC) of Working Government Companies as per Government of Karnataka Order No. CI 90 CSC 2018, Bengaluru, dated. 27.10.2018 & CI 20 CSC 2019, Bengaluru, dated. 05.12.2019 respectively.
2. The progressive capital expenditure under '4425- Capital Outlay on Co-operation' decreased by ₹3.25 crore, due to retirement of Government investment in share capital of co-operative institutions, proceeds of which stands accounted under 'Miscellaneous Capital Receipts' in 2020-21.
3. The total investment of Government in the share capital of different concerns at the end of 2019-20 and 2020-21 was ₹6,78,16.71 crore and ₹6,82,56.68 crore respectively. The dividend/interest received on Government Investments was ₹80.70 crore (0.12 *per cent*) in 2020-21 and ₹53.64 crore (0.08 *per cent*) in 2019-20. Further details are given in Statement No.8.

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STATEMENT NO. 6 - STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities ⁽¹⁾

| Nature of Borrowings | Balance as on | Receipts | Repayments | Balance as on | Net Increase (+)/ | As a |
|--|--------------------------|--------------------|-------------------|--------------------|-----------------------|---------------|
| | 1 April 2020 | during the year | during the year | 31 March 2021 | Decrease (-) | |
| | (₹ in crore) | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| A. Public Debt | | | | | | |
| 6003 Internal Debt of the State Government | | | | | | |
| Market Loans | 20,03,89.88 | 6,90,00.00 | 71,00.00 | 26,22,89.88 | (+) 6,1900.00 | 65.99 |
| Ways and Means Advances from Reserve Bank of India | ... | ... | ... | ... | ... | ... |
| Special Securities issued to National Small Savings Fund of the Central Government | 1,53,60.68 | ... | 16,27.92 | 1,37,32.76 | (-) 16,27.92 | 3.45 |
| Loans from Financial Institutions | 45,86.34 ^(b) | 14,13.86 | 8,82.68 | 51,17.52 | (+) 5,31.12 | 1.29 |
| Loans from other Institutions | 0.03 | ... | ... | 0.03 | ... | ... |
| Total 6003 | 22,03,36.93 | 7,04,13.86 | 96,10.60 | 28,11,40.19 | (+) 6,08,03.26 | 70.73 |
| 6004 Loans and Advances from the Central Government | | | | | | |
| Non-Plan Loans | 35.33 | 0.04 | 5.02 | 30.35 | (-) 4.98 | ... |
| Loans for State/Union Territory Plan Schemes | 98,20.72 | ... | 14,00.11 | 84,20.61 | (-) 14,00.11 | 2.12 |
| Loans for Central Plan Schemes | 7.89 | ... | ... | 7.89 | ... | ... |
| Loans for Centrally Sponsored Plan Schemes | (-) 18.25 ^(a) | ... | ... | (-) 18.25 | ... | ... |
| Pre-1984-85 Loans | 0.07 | ... | ... | 0.07 | ... | ... |
| Other Loans for States | 40,62.74 | 1,41,14.04 | 0.08 | 1,81,76.70 | (+) 1,41,13.96 | 4.57 |
| Total 6004 | 1,39,08.50 | 1,41,14.08 | 14,05.21 | 2,66,17.37 | (+) 1,27,08.87 | 6.69 |
| Total A. Public Debt (6003 and 6004) | 23,42,45.43 | 8,45,27.94 | 1,10,15.81 | 30,77,57.56 | (+) 7,35,12.13 | 77.42 |
| B. Other Liabilities | | | | | | |
| Small Savings and Other Liabilities | | | | | | |
| Small Savings, Provident Fund etc. | 3,51,79.15 | 84,72.64 | 48,40.70 | 3,88,11.09 | (+) 36,31.94 | 9.76 |
| Reserve Funds bearing Interest | 12,73.25 | 17,88.56 | 18,87.13 | 11,74.68 | (-) 98.57 | 0.30 |
| Reserve Funds not bearing Interest | 1,71,60.35 | 65,25.15 | 47,97.33 | 1,88,88.17 | (+) 17,27.82 | 4.75 |
| Deposits bearing Interest | 5,01.48 | 25,10.42 | 24,93.88 | 5,18.02 | (+) 16.54 | 0.13 |
| Deposits not bearing Interest | 3,10,57.74 | 6,10,64.28 | 6,17,65.96 | 3,03,56.06 | (-) 7,01.68 | 7.64 |
| Total B. Other Liabilities | 8,51,71.97 | 8,03,61.05 | 7,57,85.00 | 8,97,48.02 | (+) 45,76.05 | 22.58 |
| Total Public Debt and Other Liabilities | 31,94,17.40 | 16,48,88.99 | 8,68,00.81 | 39,75,05.58 | (+) 7,80,88.18 | 100.00 |

(1) Detailed Account given in Statement No.17 and Statement No.21. Figures of 'Borrowings and Other Liabilities' excluding balance of Off-budget borrowings (₹1,84,21.37 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 2011-2012 in terms of recommendations of 13th Finance Commission. Excess repayment is under reconciliation with the Union Government, for suitable adjustment.

(b) Differs from previous CB by ₹0.01 crore 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 1st 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 2021.

During 2020-21, the Fiscal Deficit works out to 3.72 *per cent* of GSDP. The GSDP is adopted as ₹1,80,36,09.00 crore for the financial year 2020-21.

The indebtedness of the Government increased by ₹9,65,09.56 crore during the year, which is inclusive of off budget borrowings of ₹1,84,21.37 crore. The ratio of the outstanding Public Debt and Other Liabilities including the balance of off-budget borrowings (₹41,59,26.95 crore) works out to 23.06 *per cent* of GSDP to the end of the year 2020-21.

(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 65.99 *per cent* of the Gross Public Debt and Other Liabilities. During the year, the Government has raised Market Loans amounting to ₹6,90,00.00 crore. The entire loan was subscribed fully in cash. Details of loans raised by Government and outstanding as on 31 March 2021 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 ₹10,00.00 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 ₹10,69.99 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 ₹7,00.00 crore and during 2019-20 the contribution to CSF is ₹3,50.00 crore. During the year 2020-2021, the contribution to CSF is ₹17,00.00 crore. The details of the balance in the Fund invested for the year 2020-21 as furnished by the Reserve Bank of India (₹60,44.64 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 FY 2020-21.

At the beginning of the year 2020-21, the outstanding loans amounted to ₹1,53,60.68 crore. During the year ₹16,27.92 crore was repaid, leaving a balance of ₹1,37,32.76 crore at the close of the year.

(5) Loans from Financial Institutions and Other Institutions: - At the beginning of the year 2020-21, an amount of ₹45,86.33 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. ₹14,13.87 crore was obtained by Government as fresh loans from these institutions. After making repayment of ₹8,82.68 crore, ₹51,17.52 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 2020-21 amounted to ₹1,41,14.08 crore, which represents back-to-back external loans (details are given in Annexure to Statement No.17). The repayments made during the year is ₹14,05.21 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 2021 was ₹5,09,36.93 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>2020-21</i> | <i>2019-20</i> | <i>Net increase (+)/
Decrease (-)
during the year</i> | |
|---|---------------------|--------------------|---|-------------------|
| | <i>(₹ in crore)</i> | | | |
| <i>(1)</i> | <i>(2)</i> | <i>(3)</i> | <i>(4)</i> | <i>(4)</i> |
| Gross debt and other obligations outstanding at the end of the year ^(S) | 39,75,05.58 | 31,94,17.39 | (+) | 7,80,88.19 |
| (a) Public Debt and Small Savings, Provident Funds etc. | 34,65,68.65 | 26,94,24.57 | (+) | 7,71,44.08 |
| (b) Other obligations | 5,09,36.93 | 4,99,92.82 | (+) | 9,44.11 |
| (i) Interest paid by Government | | | | |
| (a) On Public Debt (including expenditure on Management), Small Savings, Provident Funds etc., and Miscellaneous debts. | 2,18,72.65 | 1,85,16.28 | (+) | 33,56.37 |
| (b) Off Budget Borrowings | 15,12.31 | 13,83.75 | (+) | 1,28.56 |
| (c) Other obligations | 47.75 | 3.13 | (+) | 44.62 |
| Total (i) | 2,34,32.71 | 1,99,03.16 | (+) | 35,29.55 |
| (ii) Deduct - | | | | |
| (a) Interest received on loans and advances given by Government | 1,34.49 | 1,95.70 | (-) | 61.21 |
| (b) Interest charged to major heads (outside the Revenue Account) | ... | ... | | |
| (c) Interest realised on investment of cash balance | 6,27.42 | 5,35.10 | (+) | 92.32 |
| Net interest charges (i) – (ii) | 2,26,70.80 | 1,91,72.36 | (+) | 34,98.44 |
| Percentage of gross interest [item (i)] to total Revenue Receipts | 14.95 | 11.34 | (-) | 3.61 |
| Percentage of net interest [item (iii)] to total Revenue Receipts | 14.47 | 10.93 | (-) | 3.54 |

(S) Excludes 0049-04-800-5-06 (₹1,07.35 crore) and 0049-04-800-5-08 (₹45.86 crore).

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

(ii) Service of Debt

In addition, there were certain other receipts and adjustments such as interest received from Commercial Department etc, totaling to ₹4.48 crore and Deduct Refunds amounting to (-) ₹0.01 crore. If these are also deducted net burden of interest on the revenue was ₹2,26,66.33 crore working out to 14.46 *per cent* of the total Revenue Receipts (₹15,67,16.40 crore). During the year, Government also received ₹80.70 crore as dividend on investment in various Commercial and Other Undertakings etc.

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**STATEMENT NO. 7 - STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT <sup>(1)</sup>**

**Section: 1 Summary of Loans and Advances – Loanee Group Wise**

| <i>Loanee Groups</i>                                       | <i>Balance on</i>                | <i>Disbursements</i>   | <i>Repayments</i>      | <i>Write- off of</i> | <i>Balance on</i>  | <i>Net Increase</i> | <i>Interest</i>               |
|------------------------------------------------------------|----------------------------------|------------------------|------------------------|----------------------|--------------------|---------------------|-------------------------------|
|                                                            | <i>1 April 2020</i>              | <i>during the year</i> | <i>during the year</i> | <i>irrecoverable</i> | <i>31 March</i>    | <i>(+)/</i>         |                               |
|                                                            |                                  |                        |                        | <i>Loans and</i>     | <i>2021</i>        | <i>decrease (-)</i> | <i>Payment in</i>             |
|                                                            |                                  |                        |                        | <i>advances</i>      |                    | <i>during the</i>   | <i>arrears <sup>(a)</sup></i> |
|                                                            |                                  |                        |                        |                      | <i>(2+3)-(4+5)</i> | <i>year</i>         |                               |
|                                                            |                                  |                        |                        |                      |                    | <i>(3-4)</i>        |                               |
|                                                            | <i>(₹in crore)</i>               |                        |                        |                      |                    |                     |                               |
| <b>(1)</b>                                                 | <b>(2)</b>                       | <b>(3)</b>             | <b>(4)</b>             | <b>(5)</b>           | <b>(6)</b>         | <b>(7)</b>          | <b>(8)</b>                    |
| <b>I SOCIAL SERVICES</b>                                   |                                  |                        |                        |                      |                    |                     |                               |
| 1 Universities/Academic Institutions                       | 2.43                             | ...                    | ...                    | ...                  | 2.43               | ...                 | ...                           |
| 2 Municipalities/Municipal Councils/Municipal Corporations | 32,05.11 <sup>(m)</sup>          | 27,62.54               | ...                    | ...                  | 59,67.65           | (+) 27,62.54        | ...                           |
| 3 Urban Development Authorities                            | 42,20.35                         | ...                    | ...                    | ...                  | 42,20.35           | ...                 | ...                           |
| 4 Housing Boards                                           | 11,73.18                         | ...                    | ...                    | ...                  | 11,73.18           | ...                 | ...                           |
| 5 Statutory Corporations                                   | 61,24.75                         | ...                    | ...                    | ...                  | 61,24.75           | ...                 | ...                           |
| 6 Government Companies                                     | 5,86.00                          | ...                    | ...                    | ...                  | 5,86.00            | ...                 | ...                           |
| 7 Co-operative Societies/Co-operative Corporations/Banks   | 0.70                             | ...                    | ...                    | ...                  | 0.70               | ...                 | ...                           |
| 8 Others                                                   | 5,29.49                          | (-) 13,69.79           | ...                    | ...                  | (-) 8,40.30        | (-) 13,69.79        | ...                           |
| <b>Total - Social Services</b>                             | <b>1,58,42.01</b>                | <b>13,92.75</b>        | ...                    | ...                  | <b>1,72,34.76</b>  | <b>(+) 13,92.75</b> | ...                           |
| <b>II ECONOMIC SERVICES</b>                                |                                  |                        |                        |                      |                    |                     |                               |
| 1 Panchayat Raj Institutions                               | 2.72                             | ...                    | ...                    | ...                  | 2.72               | ...                 | ...                           |
| 2 Statutory Corporations                                   | 40,16.22                         | ...                    | 2,19.31                | ...                  | 37,96.91           | (-) 2,19.31         | ...                           |
| 3 Government Companies                                     | 28,81.77                         | 2,16.11                | 27.28                  | ...                  | 30,70.60           | (+) 1,88.83         | ...                           |
| 4 Co-operative Societies/Co-operative Corporations/Banks   | 43,32.40                         | 1,05.51                | 9.94                   | ...                  | 44,27.97           | (+) 95.57           | ...                           |
| 5 Others                                                   | 18,57.71                         | 9,50.00                | 6.25                   | ...                  | 28,01.46           | (+) 9,43.75         | ...                           |
| <b>Total- Economic Services</b>                            | <b>1,30,90.82 <sup>(p)</sup></b> | <b>12,71.62</b>        | <b>2,62.78</b>         | ...                  | <b>1,40,99.66</b>  | <b>(+) 10,08.84</b> | ...                           |
| <b>III Loans to Government Servants etc.</b>               | <b>(-) 4.04 <sup>(q)</sup></b>   | <b>4.80</b>            | <b>7.09</b>            | ...                  | <b>(-) 6.33</b>    | <b>(-) 2.29</b>     | ...                           |
| <b>IV Miscellaneous Loans</b>                              | <b>(-) 81.56</b>                 | ...                    | ...                    | ...                  | <b>(-) 81.56</b>   | ...                 | ...                           |
| <b>Total - Loans and Advances</b>                          | <b>2,88,47.23</b>                | <b>26,69.17</b>        | <b>2,69.87</b>         | ...                  | <b>3,12,46.53</b>  | <b>(+) 23,99.30</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 2020       | 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 2021 | Net Increase (+) /<br>decrease (-)<br>during the year |                 | Interest<br>Payment in<br>arrears <sup>(a)</sup> |
|------------------------------------------------------------------------------------------|----------------------------------|----------------------------------|----------------------------------|---------------------------------------------------------|-----------------------------|-------------------------------------------------------|-----------------|--------------------------------------------------|
|                                                                                          |                                  |                                  |                                  |                                                         | (2+3)-(4+5)                 | (3-4)                                                 |                 |                                                  |
| (1)                                                                                      | (2)                              | (3)                              | (4)                              | (5)                                                     | (6)                         | (7)                                                   |                 | (8)                                              |
| <i>(₹ in crore)</i>                                                                      |                                  |                                  |                                  |                                                         |                             |                                                       |                 |                                                  |
| <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                              | 1,57,65.01 <sup>(m)</sup>        | 13,67.75                         | ...                              | ...                                                     | 1,71,32.76                  | (+)                                                   | 13,67.75        | ...                                              |
| (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                                                         | 42.44                            | 25.00                            | ...                              | ...                                                     | 67.44                       | (+)                                                   | 25.00           | ...                                              |
| (h) Other Social Services                                                                | 0.46                             | ...                              | ...                              | ...                                                     | 0.46                        | ...                                                   | ...             | ...                                              |
| <b>Total B. Loans for Social Services</b>                                                | <b>1,58,42.01</b>                | <b>13,92.75</b>                  | ...                              | ...                                                     | <b>1,72,34.76</b>           | (+)                                                   | <b>13,92.75</b> | ...                                              |
| <b>C Loans for Economic Services</b>                                                     |                                  |                                  |                                  |                                                         |                             |                                                       |                 |                                                  |
| (a) Loans for Agriculture and Allied Activities                                          | 39,55.17                         | 105.51                           | 9.94                             | ...                                                     | 40,50.74                    | (+)                                                   | 95.57           | ...                                              |
| (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                                                                     | 53,36.91                         | ...                              | 2,33.48                          | ...                                                     | 51,03.43                    | (-)                                                   | 2,33.48         | ...                                              |
| (f) Loans for Industry and Minerals                                                      | 37,14.80                         | 11,66.11                         | 19.36                            | ...                                                     | 48,61.55                    | (+)                                                   | 11,46.75        | ...                                              |
| (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>1,30,90.82 <sup>(p)</sup></b> | <b>12,71.62</b>                  | <b>2,62.78</b>                   | ...                                                     | <b>1,40,99.66</b>           | (+)                                                   | <b>10,08.84</b> | ...                                              |
| <b>III. Loans to Government Servants etc.</b>                                            | <b>(-) 4.04 <sup>(q)</sup></b>   | <b>4.80</b>                      | <b>7.09</b>                      | ...                                                     | <b>(-) 6.33</b>             | (-)                                                   | <b>2.29</b>     | ...                                              |
| <b>IV. Miscellaneous Loans</b>                                                           | <b>(-) 81.56</b>                 | ...                              | ...                              | ...                                                     | <b>(-) 81.56</b>            | ...                                                   | ...             | ...                                              |
| <b>Total F. Loans and Advances</b>                                                       | <b>2,88,47.23</b>                | <b>26,69.17</b>                  | <b>2,69.87</b>                   | ...                                                     | <b>3,12,46.53</b>           | (+)                                                   | <b>23,99.30</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 2021</i>                            |                                |              | <i>Earliest period to which arrears relate</i> | <i>Total Loan outstanding against the entity on 31 March 2021</i> |          |
|-----------------------------------------------------------|-------------------------------------------------------------------------|--------------------------------|--------------|------------------------------------------------|-------------------------------------------------------------------|----------|
|                                                           | <i>Principal</i>                                                        | <i>Interest <sup>(^)</sup></i> | <i>Total</i> |                                                |                                                                   |          |
|                                                           | <i>(₹ in crore)</i>                                                     |                                |              |                                                |                                                                   |          |
| <b>(1)</b>                                                | <b>(2)</b>                                                              | <b>(3)</b>                     | <b>(4)</b>   | <b>(5)</b>                                     | <b>(6)</b>                                                        |          |
| <b>Detailed accounts maintained by Accountant General</b> |                                                                         |                                |              |                                                |                                                                   |          |
| 6215                                                      | Loans to Water Supply and Sewerage Board                                | 46,25.79                       | 37,97.90     | 84,23.69                                       | 1977                                                              | 48,83.60 |
| 6215                                                      | Loans to Karnataka Urban Water Supply and Drainage Board                | 2,11.35                        | 6,45.14      | 8,56.49                                        | 1986                                                              | 2,60.65  |
| 6216                                                      | Loans to Karnataka Housing Board                                        | 23.61                          | 97.93        | 1,21.54                                        | 1990                                                              | 0.29     |
| 6217                                                      | Loans to Bangalore Development Authority (for repayment of HUDCO Loans) | 17.17                          | 36.60        | 53.77                                          | 1987                                                              | 2,25.32  |
| 6220                                                      | Loans to Karnataka State Film Industries Development Corporation.       | 0.41                           | 1.89         | 2.30                                           | 1987                                                              | 0.42     |
| 6401                                                      | Loans to Karnataka Agro Proteins Limited                                | 0.70                           | 3.85         | 4.55                                           | 1982                                                              | 0.70     |
| 6401                                                      | Loans to Karnataka State Co-operative Oil Seeds Growers Federation      | 0.75                           | 7.42         | 8.17                                           | 1992                                                              | 0.63     |
| 6401                                                      | Loans to Karnataka State Seeds Corporation Ltd.                         | 2.88                           | 6.72         | 9.60                                           | 1977                                                              | 1.44     |
| 6851                                                      | Loans to Leather Industries Development Corporation                     | 1.26                           | 4.54         | 5.80                                           | 2007                                                              | 0.68     |
| 6852                                                      | Loans to Dandeli Steel and Ferro Alloys Limited                         | 0.31                           | 1.43         | 1.74                                           | 1991                                                              | 0.31     |
| 6853                                                      | Loans to Hutti Gold Mines Company Limited <sup>(*)</sup>                | 0.30                           | 1.77         | 2.07                                           | 1985                                                              | 3.02     |
| 6858                                                      | Loans to Karnataka Implements and Machinery Company                     | 1.10                           | 5.42         | 6.52                                           | 1984                                                              | 2.16     |
| 6858                                                      | Loans to Electro Mobile India Limited                                   | 0.61                           | 2.86         | 3.47                                           | 1981                                                              | 0.61     |
| 6858                                                      | Loans to Chamundi Machine Tools <sup>(#)</sup>                          | 0.18                           | 0.38         | 0.56                                           | 1991                                                              | 2.22     |
| 6858                                                      | Loans to New Government Electric Factory <sup>(#)</sup>                 | 67.47                          | 2,10.03      | 2,77.50                                        | 1992                                                              | 2,14.79  |
| 6859                                                      | Loans to Karnataka Telecommunication Limited <sup>(#)</sup>             | 1.65                           | 6.76         | 8.41                                           | 1996                                                              | 3.01     |
| 6860                                                      | Loans to Mysore Sugar Company                                           | 47.00                          | 40.34        | 87.34                                          | 1993                                                              | 1,57.84  |
| 6860                                                      | Loans to Karnataka Soaps and Detergents Limited                         | 2.25                           | 16.04        | 18.29                                          | 1983                                                              | 2.25     |
| 6860                                                      | Loans to Mysore Tobacco Company Limited                                 | 1.34                           | 12.65        | 13.99                                          | 1984                                                              | 3.88     |
| 6885                                                      | Loans to Karnataka State Finance Corporation                            | 0.40                           | 0.83         | 1.23                                           | 1985                                                              | 13.08    |
| 7452                                                      | Loans to Karnataka State Tourism Development Corporation                | 1.01                           | 3.75         | 4.76                                           | 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 2021                              |                         |       | Earliest period to which arrears relate | Total Loan outstanding against the entity on 31 March 2021 |            |
|----------------------------------------------------------------------------|--------------------------------------------------------------------|-------------------------|-------|-----------------------------------------|------------------------------------------------------------|------------|
|                                                                            | Principal                                                          | Interest <sup>(^)</sup> | Total |                                         |                                                            |            |
|                                                                            | (₹ in crore)                                                       |                         |       |                                         |                                                            |            |
| (1)                                                                        | (2)                                                                | (3)                     | (4)   | (5)                                     | (6)                                                        |            |
| <b>Detailed Accounts maintained by the State Government <sup>(§)</sup></b> |                                                                    |                         |       |                                         |                                                            |            |
| 6860                                                                       | Loans to Vanivilasa Co-Operative Sugar Factory Ltd., Hiriyur       | 28.68                   | ...   | 28.68                                   | 1986-2012                                                  | 28.68      |
| 6801                                                                       | Loans to Karnataka Power Transmission Corporation Ltd.             | 1.19                    | 0.19  | 1.38                                    | ...                                                        | 1.38       |
| 6401                                                                       | Loans to Karnataka State Seeds Corporation Ltd.                    | 0.01                    | 1.13  | 1.14                                    | 1993-94                                                    | 1.14       |
| 6425                                                                       | Loans to Karnataka State Co-operative Marketing Federation Ltd.,   | 1,72.64                 | 21.06 | 1,93.70                                 | ...                                                        | 1,93.70    |
| 6401                                                                       | Loans to Karnataka State Co-operative Oil Seeds Growers Federation | 1.94                    | 4.96  | 6.90                                    | ...                                                        | 6.90       |
| 6851                                                                       | Loans to Karnataka State Khadi & Village Industries Board          | 0.15                    | ...   | 0.15                                    | ...                                                        | 0.15       |
| 6217                                                                       | Loans to Bengaluru Metro Rail Corporation Ltd.                     | 1,35,84.38              | ...   | 1,35,84.38                              | ...                                                        | 1,35,84.38 |
| 6406                                                                       | Loans to Karnataka State Forest Industries Corporation Ltd.        | 0.23                    | 0.32  | 0.55                                    | 2001 & 2011                                                | 0.55       |

(^) Interest calculation has been revised in accordance with Government of Karnataka order No. FD/01/BLA 2002, Bangalore dated: 10 July 2003 for the new loans sanctioned from that date onwards. Interest includes penal interest of ₹8.86 crore.

(\*) 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 2021 is as furnished by the entities and is under reconciliation.

(p) Difference of ₹0.01 crore between Statement No. 7 & 18 in the OB of Total of Economic Services and Total (C) respectively.

(q) Differs from previous year's CB by ₹0.01 crore due to rounding.

(m) Difference of ₹0.01 crore due to rounding.

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

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

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

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

(\*\*) Information is awaited from Government (July 2021).

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

**Comparative Summary of Government Investment in the Share Capital of different concerns for 2019-20 and 2020-21**

| <i>Name of the concern</i>                    | <i>2020-21</i>            |                                          |                                                    | <i>2019-20</i>            |                                          |                                                    |
|-----------------------------------------------|---------------------------|------------------------------------------|----------------------------------------------------|---------------------------|------------------------------------------|----------------------------------------------------|
|                                               | <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> |
|                                               | <i>(₹ in crore)</i>       |                                          |                                                    |                           |                                          |                                                    |
| <b>(1)</b>                                    | <b>(2)</b>                | <b>(3)</b>                               | <b>(4)</b>                                         | <b>(5)</b>                | <b>(6)</b>                               | <b>(7)</b>                                         |
| 1. Statutory Corporations                     | 9                         | 29,34.05                                 | ...                                                | 9                         | 27,63.82                                 | ...                                                |
| 2. Regional Rural Banks                       | 6                         | 21.15                                    | ...                                                | 6                         | 21.15                                    | ...                                                |
| 3. Government Companies                       |                           |                                          |                                                    |                           |                                          |                                                    |
| <b>a. Working</b>                             | 73                        | 6,06,63.05                               | 78.05                                              | 71                        | 6,02,51.26                               | Dividend: 50.98                                    |
| <b>b. Non-working</b>                         | 16                        | 67.63                                    | ...                                                | 16                        | 67.63                                    | ...                                                |
| <b>Total: Government Companies (a+b)</b>      | <b>89</b>                 | <b>6,07,30.68</b>                        | <b>78.05</b>                                       | <b>87</b>                 | <b>6,03,18.89</b>                        | <b>Dividend: 50.98</b>                             |
| 4. Joint Stock Companies                      | 44                        | 41,37.29                                 | 0.46                                               | 44                        | 41,37.29                                 | Dividend: 1.02                                     |
| 5. Co-operative Institutions and Local Bodies | ...                       | 4,33.51 <sup>(S)</sup>                   | 2.18                                               | ...                       | 5,75.56                                  | Dividend: 1.64                                     |
| <b>Total</b>                                  | <b>148</b>                | <b>6,82,56.68</b>                        | <b>80.70</b>                                       | <b>146</b>                | <b>6,78,16.71</b>                        | <b>Dividend: 53.64</b>                             |

1. The expenditure towards equity booked under the various Capital Outlay heads are object head '211' below the minor head '190' have been reckoned as investments.
2. Number of Government Companies (working) increased to 73 due to incorporation of new entities "Karnataka Adi Jambava Development Corporation" and "Karnataka Alemari and Arey-Alemari Development Corporation".
3. During the year 2020-21 the net investment of the Government in the form of Equity is ₹4,39.97 crore. The breakup is; Statutory Corporations (₹1,70.23 crore), Government Companies (₹4,11.80 crore) and Co-operative Institutions [(-) ₹1,42.06 crore]. [Consequent on reconciliation, Investments of an amount of ₹83.87 crore & ₹54.94 crore pertaining to 2018-19 & 2019-20 respectively in respect of Co-operative Spinning Mills has been shifted to KSSIDC of Government Companies (Working)
4. The progressive balance of Investments reduced by ₹3.25 crore (₹3,24.88 lakh) 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)
5. The dividend/interest received on Government Investments was ₹80.70 crore (0.12 per cent) in 2020-21 and ₹53.64 crore (0.08 per cent) in 2019-20.

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

Disclosure of Guarantees given by the Government to Statutory Corporations, Government Companies, Local Bodies and other Institutions to raise loans from Financial Institutions as on 31.03.2021. The Statement has been prepared as per the GOI Notification dated 20 December 2010. The information for this Statement was furnished by the Finance Department, Government of Karnataka.

| Sector
(Number of
Guarantees) | Maximum
Amount
Guaranteed
(up to the
end of
31.03.2021) | Outstanding
at the beginning
of the year ^(a) | | Additions
during the year | | Deletions
(other than
invoked) during the
year | | Invoked
during the
year | | Outstanding
at the end of the year | | Guarantee
Commission
or Fee | | Other
material
details |
|--|--|---|----------|------------------------------|----------|---|----------|-------------------------------|-------------------|---------------------------------------|----------|-----------------------------------|----------|------------------------------|
| | | Principal | Interest | Principal | Interest | Principal | Interest | Discharged | Not
Discharged | Principal | Interest | Receivable
(b) | Received | |
| | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
| SECTOR-WISE DETAILS OF GUARANTEES | | | | | | | | | | | | | | |
| Power (23) | 1,19,18.23 | 40,50.59 | 24.00 | 72,50.00 | 4,68.97 | 4,44.94 | 4,36.03 | ... | ... | 1,08,55.65 | 56.94 | 62.23 | 54.71 | |
| Co-operation (9) | 18,67.86 | 12,51.77 | 90.54 | 6,05.52 | 99.50 | 6,82.47 | 73.98 | ... | ... | 11,74.82 | 1,16.06 | 1,51.63 | 28.12 | |
| Irrigation (32) | 2,18,65.00 | 1,68,66.20 | ... | 16,60.50 | 7,56.44 | 24,65.46 | 7,56.44 | ... | ... | 1,60,61.24 | ... | 2,03.55 | 1,65.63 | (a) |
| Roads and
Transport (3) | 7,71.20 | 3,08.10 | 0.96 | 1,37.37 | 26.43 | 19.53 | 26.52 | ... | ... | 4,25.94 | 0.87 | 4.79 | 6.17 | (a) |
| Urban
Development
and Housing (44) | 53,78.86 | 21,73.52 | 15.54 | 7,23.65 | 2,27.73 | 4,58.26 | 2,11.87 | ... | ... | 24,38.91 | 31.40 | 73.45 | 10.38 | |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) |
|--|-------------------|-------------------|----------------|-------------------|-----------------|-----------------|-----------------|-----|------|-------------------|----------------|----------------|----------------|------|
| Food, Civil Supplies & Consumer Affairs Department (1) | 4,00.00 | 4,00.00 | ... | ... | 12.26 | 3,00.00 | 12.26 | ... | ... | 1,00.00 | ... | 22.67 | ... | |
| Other Infrastructure | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| State Financial Corporation (12) | 19,08.00 | 13,61.56 | ... | 2,50.00 | 1,28.60 | 3,60.27 | 1,28.60 | ... | ... | 12,51.29 | ... | 14.50 | 14.50 | |
| Any other (48) | 9,94.53 | 2,63.93 | 19.47 | ... | 14.92 | 65.49 | 13.32 | ... | ... | 1,98.44 | 21.07 | 17.79 | 1.50 | (a) |
| GRAND TOTAL (172) | 4,51,03.68 | 2,66,75.67 | 1,50.51 | 1,06,27.04 | 17,34.85 | 47,96.42 | 16,59.02 | ... | ... | 3,25,06.29 | 2,26.34 | 5,50.61 | 2,81.01 | |

(a) There is a Differences of (-) ₹3.64 crores between CB 2019-20 and OB 2020-21 (Principal) in respect of Irrigation, Roads & Transport Sector and Any Other Sector. The differences are reported against the Entity of the respective Sector in Section B of Statement No. 20.

(b) The Receivable Guarantee Commission amount shown in the statement is tentative.

(c) The differences between CB 2019-20 and OB 2020-21 in respect of certain institutes are due to reconciliation figures.

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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>2020-21</i>                               | <i>2019-20</i>    | <i>2020-21</i>                                                                                           | <i>2019-20</i>  |
|                                                                | <i>(₹ in crore)</i>                          |                   |                                                                                                          |                 |
| <b>(1)</b>                                                     | <b>(2)</b>                                   | <b>(3)</b>        | <b>(4)</b>                                                                                               | <b>(5)</b>      |
| <b>1. Urban Local Bodies</b>                                   |                                              |                   |                                                                                                          |                 |
| (i) Municipal Corporation                                      | 34,23.55                                     | 38,42.83          | 3,85.04                                                                                                  | 6,24.55         |
| (ii) Municipalities/ Municipal Council                         | 19,31.44                                     | 21,26.67          | 2,30.64                                                                                                  | 4,42.40         |
| (iii) Nagara Panchayats/Notified Area Committees               | 3,26.05                                      | 4,55.22           | 20.36                                                                                                    | 1,33.36         |
| <b>Total Urban Local Bodies</b>                                | <b>56,81.04</b>                              | <b>64,24.72</b>   | <b>6,36.04</b>                                                                                           | <b>12,00.31</b> |
| <b>2. Panchayat Raj Institutions</b>                           |                                              |                   |                                                                                                          |                 |
| (i) Zilla Panchayats                                           | 1,18,11.55                                   | 1,21,04.59        | ...                                                                                                      | ...             |
| (ii) Taluk Panchayat                                           | 2,13,08.70                                   | 2,11,26.99        | ...                                                                                                      | ...             |
| (iii) Grama Panchayats                                         | 49,82.64                                     | 48,01.78          | ...                                                                                                      | ...             |
| (iv) Others <sup>(^)</sup>                                     | 3.29                                         | 16.25             | ...                                                                                                      | ...             |
| <b>Total Panchayat Raj Institutions</b>                        | <b>3,81,06.18</b>                            | <b>3,80,49.61</b> | ...                                                                                                      | ...             |
| <b>3. Public Sector Undertakings – Government Companies</b>    | <b>19.58</b>                                 | <b>13.43</b>      | <b>0.50</b>                                                                                              | <b>0.75</b>     |
| <b>4. Non-Governmental Organisations (NGOs)</b>                | <b>19,61.95</b>                              | <b>23,04.69</b>   | <b>3.00</b>                                                                                              | <b>1.00</b>     |
| <b>5. Autonomous Bodies - Universities</b>                     | <b>11,40.43</b>                              | <b>14,05.90</b>   | <b>30.41</b>                                                                                             | <b>9.06</b>     |
| <b>6. Co-operative Societies and Co-operative Institutions</b> | <b>11,86.04</b>                              | <b>12,75.78</b>   | ...                                                                                                      | ...             |
| <b>7. Statutory Bodies and Developmental Authorities</b>       | <b>18,64.88</b>                              | <b>18,74.66</b>   | <b>10,11.35</b>                                                                                          | <b>14,00.99</b> |
| <b>8. Others<sup>(#)</sup></b>                                 | <b>38,10.49</b>                              | <b>32,54.10</b>   | <b>1,81.36</b>                                                                                           | <b>1,12.58</b>  |
| <b>TOTAL Grants-in-Aid</b>                                     | <b>5,37,70.59</b>                            | <b>5,46,02.89</b> | <b>18,62.66</b>                                                                                          | <b>27,24.69</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 2020-21 | | | Actual for 2019-20 | | |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | Charged | Voted | Total | Charged | Voted | Total |
| | (₹ in crore) | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| Expenditure Heads (Revenue Account) | 2,54,77.52 | 15,05,76.39 | 17,60,53.91 | 2,06,78.64 | 15,35,78.76 | 17,42,57.40 |
| Expenditure Heads (Capital Account) | 27,75.67 | 4,26,30.38 | 4,54,06.05 | 11,94.85 | 3,43,34.59 | 3,55,29.44 |
| Disbursements under Public Debt, Loans and Advances, Inter State Settlement and transfer to Contingency Fund (f) | 1,10,15.81 | 26,69.17 | 1,36,84.98 | 1,01,80.39 | 40,69.08 | 1,42,49.47 |
| TOTAL | 3,92,69.00 | 19,58,75.94 | 23,51,44.94 | 3,20,53.88 | 19,19,82.43 | 22,40,36.31 |

(f) The figures have been arrived at as follows:

E. Public Debt ⁽¹⁾

| | | | | | | |
|--|----------|-----|----------|----------|-----|----------|
| Internal Debt of the State Government | 96,10.60 | ... | 96,10.60 | 87,56.14 | ... | 87,56.14 |
| Loans and Advances from the Central Government | 14,05.21 | ... | 14,05.21 | 14,24.25 | ... | 14,24.25 |

F. Loans and Advances ⁽²⁾

| | | | | | | |
|------------------------------------|-----|----------|----------|-----|----------|----------|
| Loans for General Services | ... | ... | ... | ... | ... | ... |
| Loans for Social Services | ... | 13,92.75 | 13,92.75 | ... | 10,61.15 | 10,61.15 |
| Loans for Economic Services | ... | 12,71.62 | 12,71.62 | ... | 30,01.89 | 30,01.89 |
| Loans to Government Servants, etc. | ... | 4.80 | 4.80 | ... | 6.04 | 6.04 |
| Loans for Miscellaneous Purpose | ... | ... | ... | ... | ... | ... |

G. Inter-State Settlement

| | | | | | | |
|------------------------|-----|-----|-----|-----|-----|-----|
| Inter-State Settlement | ... | ... | ... | ... | ... | ... |
|------------------------|-----|-----|-----|-----|-----|-----|

H. Transfer to Contingency Fund

| | | | | | | |
|------------------------------|-----|-----|-----|-----|-----|-----|
| Transfer to Contingency Fund | ... | ... | ... | ... | ... | ... |
|------------------------------|-----|-----|-----|-----|-----|-----|

| | | | | | | |
|--------------------------------------|-------------------|-----------------|-------------------|-------------------|-----------------|-------------------|
| TOTAL (Sectors E + F + G + H) | 1,10,15.81 | 26,69.17 | 1,36,84.98 | 1,01,80.39 | 40,69.08 | 1,42,49.47 |
|--------------------------------------|-------------------|-----------------|-------------------|-------------------|-----------------|-------------------|

The per cent of Charged Expenditure and Voted Expenditure to Total Expenditure for 2019-20 and 2020-21 was as under:

| Year | Per cent to Total Expenditure | |
|---------|-------------------------------|-------|
| | Charged | Voted |
| (1) | (2) | (3) |
| 2019-20 | 14.31 | 85.69 |
| 2020-21 | 16.70 | 83.30 |

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

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

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

| <i>Heads</i>                                                                             | <i>On 1 April 2020</i> | <i>During the year 2020-21</i> | <i>On 31 March 2021</i> |
|------------------------------------------------------------------------------------------|------------------------|--------------------------------|-------------------------|
|                                                                                          | <i>(₹ in crore)</i>    |                                |                         |
| (1)                                                                                      | (2)                    | (3)                            | (4)                     |
| <b>CAPITAL AND OTHER EXPENDITURE</b>                                                     |                        |                                |                         |
| <b>Capital Expenditure</b>                                                               |                        |                                |                         |
| <i>(i) General Services</i>                                                              |                        |                                |                         |
| Capital Outlay on Public Works                                                           | 67,15.36               | 8,38.53                        | 75,53.89                |
| Other General Services                                                                   | 35,21.54               | 3,67.76                        | 38,89.30                |
| <b>Total General Services</b>                                                            | <b>1,02,36.90</b>      | <b>12,06.29</b>                | <b>1,14,43.19</b>       |
| <i>(ii) Social Services</i>                                                              |                        |                                |                         |
| (a) Education, Sports, Art and Culture                                                   | 79,66.73               | 11,67.87                       | 91,34.60                |
| (b) Health and Family Welfare                                                            | 88,88.46               | 20,99.44                       | 1,09,87.90              |
| (c) Water Supply, Sanitation, Housing and Urban Development                              | 3,50,38.95             | 79,10.52                       | 4,29,49.47              |
| (d) Information and Broadcasting                                                         | 1,53.81                | (-) 3.60                       | 1,50.21                 |
| (e) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities | 1,80,10.58             | 11,63.80                       | 1,91,74.38              |
| (g) Social Welfare and Nutrition                                                         | 10,77.01               | 1,67.86                        | 12,44.87                |
| (h) Other Social Services                                                                | 4,51.03                | 1,21.20                        | 5,72.23                 |
| <b>Total Social Services</b>                                                             | <b>7,15,86.57</b>      | <b>1,26,27.09</b>              | <b>8,42,13.66</b>       |
| <i>(iii) Economic Services</i>                                                           |                        |                                |                         |
| (a) Agriculture and Allied Activities                                                    | 3,059.70               | 6,40.73                        | 3,700.43                |
| (b) Rural Development                                                                    | 14,30.19               | 86.53                          | 15,16.72                |
| (c) Special Area Programmes                                                              | 74,35.56               | 15,74.52                       | 90,10.08                |
| (d) Irrigation and Flood Control                                                         | 11,83,16.68            | 1,77,85.17                     | 13,61,01.85             |
| (e) Energy                                                                               | 1,39,35.27             | 6,50.12                        | 1,45,85.39              |
| (f) Industry and Minerals                                                                | 52,73.33               | 4,81.00                        | 57,54.33                |
| (g) Transport                                                                            | 7,81,62.77             | 1,14,61.88                     | 8,96,24.65              |
| (i) Capital Account of Science and Technology and Environment                            | 0.40                   | ...                            | 0.40                    |
| (j) General Economic Services                                                            | 1,08,70.79             | 9,17.78                        | 1,17,88.57              |
| <b>Total Economic Services</b>                                                           | <b>23,84,84.69</b>     | <b>3,35,97.73</b>              | <b>27,20,82.42</b>      |
| <b>Total Capital Expenditure</b>                                                         | <b>32,03,08.16</b>     | <b>4,74,31.11</b>              | <b>36,77,39.27</b>      |

|                                                                                          | (1) | (2)                | (3)               | (4)                               |
|------------------------------------------------------------------------------------------|-----|--------------------|-------------------|-----------------------------------|
| <b>LOANS AND ADVANCES -</b>                                                              |     |                    |                   |                                   |
| <b>Loans and Advances for Various Services</b>                                           |     |                    |                   |                                   |
| (i) General Services                                                                     |     |                    |                   |                                   |
| (ii) Social Services                                                                     |     |                    |                   |                                   |
| (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                              |     | 2,09,96.16         | 27,62.53          | 2,37,58.69                        |
| (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                                                         |     | 42.44              | 25.00             | 67.44                             |
| (h) Other Social Services                                                                |     | 0.45               | ...               | 0.45                              |
| <b>Total Social Services</b>                                                             |     | <b>2,10,73.16</b>  | <b>27,87.53</b>   | <b>2,38,60.69</b>                 |
| (iii) Economic Services                                                                  |     |                    |                   |                                   |
| (a) Agriculture and Allied Activities                                                    |     | 39,67.44           | 95.57             | 40,63.01                          |
| (b) Rural Development                                                                    |     | 6.71               | ...               | 6.71                              |
| (c) Special Areas Programme                                                              |     | 0.13               | ...               | 0.13                              |
| (d) Irrigation and Flood Control                                                         |     | 14,94.82           | ...               | 14,94.82                          |
| (e) Energy                                                                               |     | 43,80.47           | (-) 2,33.48       | 41,46.99                          |
| (f) Industry and Minerals                                                                |     | 31,98.53           | 11,46.75          | 43,45.28                          |
| (g) Transport                                                                            |     | 3.76               | ...               | 3.76                              |
| (j) General Economic Services                                                            |     | 63.79              | ...               | 63.79                             |
| <b>Total Economic Services</b>                                                           |     | <b>1,31,15.65</b>  | <b>10,08.84</b>   | <b>1,41,24.49</b>                 |
| (iv) Loans to Government Servants etc.                                                   |     | (-) 4.06           | (-) 2.29          | (-) 6.35                          |
| (v) Miscellaneous Loans                                                                  |     | (-) 81.56          | ...               | (-) 81.56                         |
| <b>Total Loans and Advances</b>                                                          |     | <b>3,41,03.19</b>  | <b>37,94.08</b>   | <b>3,78,97.27</b>                 |
| <b>Total Capital and Other Expenditure</b>                                               |     | <b>35,44,09.06</b> | <b>5,12,25.19</b> | <b>40,56,36.54</b>                |
| <b>Deduct -</b>                                                                          |     |                    |                   |                                   |
| (i) Contribution from Contingency Fund for Capital and Other Expenditure                 |     | ...                | ...               | ...                               |
| (ii) Contribution from Miscellaneous Capital Receipts                                    |     | 12,08.73           | 45.23             | 12,53.96                          |
| (iii) Contribution from Development Funds, Reserve Funds etc.                            |     | 1,97,65.94         | 34,19.84          | 2,31,85.78                        |
| <b>Add-</b>                                                                              |     | <b>2,09,74.67</b>  | <b>34,65.07</b>   | <b>2,44,39.74</b>                 |
| Adjustment on Account of disinvestments                                                  |     | 71.98              | ...               | 71.98                             |
| <b>Net Capital and Other Expenditure</b>                                                 |     | <b>33,35,08.66</b> | <b>4,77,60.12</b> | <b>38,12,68.78</b> <sup>(X)</sup> |

(X) The difference between the Net Capital and Other Expenditure (X) and the Net Provision of Funds (Y) - i.e., ₹57,19.43 crore to the end of 2020-21 explained below in the table.

**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 2020</i> | <i>During the year 2020-21</i> | <i>On 31 March 2021</i>          |
|------------------------------------------------------------------------------------------------------------------|------------------------|--------------------------------|----------------------------------|
| (1)                                                                                                              | (2)                    | (3)                            | (4)                              |
|                                                                                                                  | <i>(₹ in crore)</i>    |                                |                                  |
| <b>PRINCIPAL SOURCES OF FUNDS</b>                                                                                |                        |                                |                                  |
| <b>Revenue Surplus (+)/ Revenue Deficit (-)</b>                                                                  | ...                    | (-) 1,93,37.50                 | ...                              |
| <b>Debt –</b>                                                                                                    |                        |                                |                                  |
| Internal Debt of the State Government                                                                            | 22,03,36.92            | 6,08,03.26                     | 28,11,40.18                      |
| Loans and Advances from Central Government                                                                       | 1,39,08.49             | 1,27,08.87                     | 2,66,17.36                       |
| Small Savings, Provident Funds etc.                                                                              | 3,51,79.15             | 36,31.94                       | 3,88,11.09                       |
| <b>Total Debt</b>                                                                                                | <b>26,94,24.56</b>     | <b>7,71,44.07</b>              | <b>34,65,68.63</b>               |
| <b>Other Receipts</b>                                                                                            |                        |                                |                                  |
| Contingency Fund                                                                                                 | 80.00                  | ...                            | 80.00                            |
| Reserve Funds                                                                                                    | 3,75,99.05             | 62,74.04                       | 4,38,73.09                       |
| Deposits and Advances                                                                                            | 3,15,52.27             | (-) 6,85.15                    | 3,08,67.12                       |
| Suspense and Miscellaneous (Other than amounts closed to Government Account and Cash Balance Investment Account) | 52,92.66               | (-) 29,20.92                   | 23,71.74                         |
| Remittances                                                                                                      | (-) 10,37.95           | (-) 35.39                      | (-) 10,73.34                     |
| <b>Total Other Receipts</b>                                                                                      | <b>7,34,86.03</b>      | <b>26,32.58</b>                | <b>7,61,18.61</b>                |
| <b>Total Debt and Other Receipts</b>                                                                             | <b>34,29,10.59</b>     | <b>7,97,76.65</b>              | <b>42,26,87.24</b>               |
| <b>Deduct –</b>                                                                                                  |                        |                                |                                  |
| (i) Cash Balance                                                                                                 | 16,59.21               | (-) 75.87                      | 15,83.34                         |
| (ii) Investments                                                                                                 | 3,27,99.65             | 1,27,54.90                     | 4,55,54.55                       |
| <b>Add -</b>                                                                                                     |                        |                                |                                  |
| Amount closed to Government Account                                                                              | ...                    | ...                            | ...                              |
| <b>Net Provision of Funds</b>                                                                                    | <b>30,84,51.73</b>     | <b>4,77,60.12</b>              | <b>37,55,49.35<sup>(Y)</sup></b> |

(Y) The difference between the Net Capital and Other Expenditure (X) and the Net Provision of Funds (Y) - i.e., ₹57,19.43 crore to the end of 2020-21, 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>(₹ in crore)</i><br><i>Amount</i> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| Net Balances available to end of 1950-51                                                                                                                   | 4.31                                 |
| Balances transferred to Miscellaneous Government Account -                                                                                                 |                                      |
| (a) Sinking Fund on Maturity of Loans from 1962-63 to 2020-21                                                                                              | 13,16.89                             |
| (b) Write-off of balances under Special sanctions etc. from 1951-52 to 2020-21                                                                             | 5.69                                 |
| (c) Write-off of amount classified under 'Sinking Fund – Other Appropriations'                                                                             | 4,90.13                              |
| Net effect of transfer of balances of Capital and Other Expenditure consequent on Reorganisation of States (allocation of balance) from 1954-55 to 2020-21 | (-) 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 2020-21                                                                    | 38,01.52                             |
| Write off of Central Loans under CSS/CPS by various Ministries of Government of India as per the recommendations of the Finance Commission                 | 1,70.14                              |
| Proforma correction of balances to rectify the wrong accounting/adjustments in the accounts of earlier years from 1951-52 to 2020-21                       | 43.14                                |
| Inter State Settlement                                                                                                                                     | (-) 15.54                            |
| Appropriation to Contingency Fund                                                                                                                          | (-) 80.00                            |
| <b>TOTAL</b>                                                                                                                                               | <b>57,19.43</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 2021:

|                       |                                      |                                             |                        | (₹ in crore)       |
|-----------------------|--------------------------------------|---------------------------------------------|------------------------|--------------------|
| <i>Debit Balances</i> | <i>Sector of the General Account</i> | <i>Name of Account</i>                      | <i>Credit Balances</i> |                    |
| (1)                   | (2)                                  | (3)                                         | (4)                    |                    |
| 34,43,02.85           | A, B, C, D, G, H and Parts of L      | <b>GOVERNMENT ACCOUNT <sup>(1)</sup></b>    |                        |                    |
|                       |                                      | <b>CONSOLIDATED FUND</b>                    |                        |                    |
|                       | E                                    | <b>Public Debt</b>                          |                        | <b>30,77,57.56</b> |
| 3,12,46.53            | F                                    | <b>Loans and Advances</b>                   |                        |                    |
|                       |                                      | <b>CONTINGENCY FUND</b>                     |                        |                    |
|                       |                                      | Contingency Fund                            |                        | <b>80.00</b>       |
|                       |                                      | <b>PUBLIC ACCOUNT</b>                       |                        |                    |
|                       | I                                    | <b>Small Savings, Provident Funds, etc.</b> |                        | <b>3,88,11.08</b>  |
|                       | J                                    | <b>RESERVE FUNDS –</b>                      |                        |                    |
|                       |                                      | (a) Reserve Funds bearing Interest          |                        |                    |
|                       |                                      | Gross Balance                               |                        | <b>11,74.68</b>    |
|                       |                                      | (b) Reserve Funds not bearing Interest      |                        |                    |
|                       |                                      | Gross Balance                               |                        | <b>4,26,98.40</b>  |
| 2,38,10.23            |                                      | Investment                                  |                        |                    |
|                       | K                                    | <b>DEPOSITS AND ADVANCES</b>                |                        |                    |
|                       |                                      | (a) Deposits bearing Interest               |                        |                    |
|                       |                                      | Gross Balance                               |                        | <b>5,18.02</b>     |
|                       |                                      | (b) Deposits not bearing Interest           |                        |                    |
|                       |                                      | Gross Balance                               |                        | <b>3,03,56.05</b>  |
| 0.01                  |                                      | Investment                                  |                        |                    |
| 6.94                  |                                      | (c) Advances                                |                        |                    |

| (1)                | (2) | (3)                                                | (4)                |
|--------------------|-----|----------------------------------------------------|--------------------|
|                    | L   | <b>SUSPENSE AND MISCELLANEOUS</b>                  |                    |
| 2,17,44.33         |     | (b) Suspense                                       | 44.65              |
|                    |     | (c) Other Accounts Investment                      |                    |
|                    |     | Other items (Net)                                  | 23,27.11           |
|                    |     | (d) Accounts with Governments of Foreign Countries |                    |
| ...                |     |                                                    |                    |
| 10,73.33           | M   | <b>REMITTANCES</b>                                 |                    |
| 15,83.34           | N   | <b>CASH BALANCE <sup>(2)</sup></b>                 |                    |
| <b>42,37,67.56</b> |     | <b>TOTAL</b>                                       | <b>42,37,67.56</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 at Page No.06

**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 2020-21 has been arrived at as under:

| (₹ in crore)       |                                        |                    |
|--------------------|----------------------------------------|--------------------|
| <i>Debit</i>       | <i>Details</i>                         | <i>Credit</i>      |
| 27,96,04.53        | Opening Balance                        |                    |
|                    | Net effect of Prior Period Adjustments |                    |
|                    | Receipt Heads (Revenue Account)        | 15,67,16.41        |
| 17,60,53.91        | Expenditure Heads (Revenue Account)    |                    |
|                    |                                        |                    |
|                    | Receipt Heads (Capital Account)        | 45.23              |
| 4,54,06.05         | Expenditure Heads (Capital Account)    |                    |
|                    | Miscellaneous                          |                    |
|                    | Closing Balance                        | 34,43,02.85        |
| <b>50,10,64.49</b> | <b>Total</b>                           | <b>50,10,64.49</b> |



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

(₹ in crore)

| <b>Sl. No.</b> | <b>Particulars</b>                        | <b>Dr.</b> | <b>Cr.</b> |
|----------------|-------------------------------------------|------------|------------|
| 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 – conold.**

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 ACCOUNTS**

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## NOTES TO ACCOUNTS

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### 1. Summary of Significant Accounting Policies:

(i) **Entity and Accounting Period:** These accounts present the transactions of the Government of Karnataka for the period 1 April 2020 to 31 March 2021. 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 Principal Accountant General (A&E) for secondary compilation. No accounts have been excluded at the end of the year.

(ii) **Basis of Accounting:** With the exception of some book adjustments (**Annexure A**), the accounts represent the actual cash receipts and disbursements during the accounts period. Physical Assets and Financial Assets such as investments etc., are shown at historical cost i.e., the value in the year of acquisition/purchase. Physical Assets are not depreciated or amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

Retirement benefits disbursed during the accounts period have been reflected in the accounts, but the future pension liability of the Government, 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.

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

(iv) **Form of Accounts:** Under Article 150 of the Constitution, 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, 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.

(v) **Classification of Capital and Revenue Expenditure:** Revenue Expenditure is recurring in nature and is intended to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character or of reducing permanent liabilities.

### 2. Consolidated Fund:

(i) **Goods and Services Tax:** Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2020-21, the State GST collection was ₹37,711.18 crore compared to ₹42,147.23 crore in 2019-2020, registering a decrease of ₹4,436.05 crore (10.52 *per cent*). This includes Advance Apportionment of IGST amounting to ₹3,429.51 crore. In addition, the State received ₹6,236.01 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹43,947.19 crore. The State received, compensation

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## NOTES TO ACCOUNTS

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of ₹13,789.26 crore on account of loss of revenue arising out of implementation of GST during 2020-21.

**(ii) Misclassification between Revenue and Capital Expenditure:** During the year 2020-21 Government of Karnataka incorrectly booked expenditure of ₹100.00 crore under Capital Section (5055-00-190-3-00-103- GIA General) instead of Revenue Section, as determined from the purpose of expenditure. The impact of misclassification on the Revenue Deficit of the State is given under Para 7.

**(iii) Reconciliation of Receipts and Expenditure between CCOs and Principal 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 Principal Accountant General (A&E), Karnataka. During the year, receipts amounting to ₹1,56,597.91 crore (99.90 *per cent* of total receipts of ₹1,56,761.64 crore which excludes receipts from Loan Head of Account) and expenditure amounting to ₹2,18,803.97 crore (98.80 *per cent* of total expenditure ₹2,21,459.96 crore which excludes expenditure from Loan Head of Account) were reconciled by the State Government.

**(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 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. Details of substantial expenditure (50 *per cent* and above) booked under Minor Head 800-Other Expenditure are given in **Annexure B**.

Similarly, ₹1,340.52 crore under 48 Major Heads of Account, constituting 0.85 *per cent* of the total Revenue Receipts (₹1,56,716.40 crore) was classified under 800-Other Receipts in the accounts. Details of substantial receipts (50 *per cent* and above) booked under the Minor Head 800-Other Receipts are given in **Annexure B**.

**(v) Opening of New Sub Heads/Detailed Heads of Accounts without advice**

During 2020-21, the State Government of Karnataka has not opened any new Sub Heads in the budget, without seeking the advice of the Principal Accountant General (A&E) as required under the provisions of Article 150 of the Constitution of India.

**(vi) Transfer of Funds to Personal Deposit Accounts**

Personal Deposit accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme, by debiting the service heads in the Consolidated Fund of the State and crediting the Personal Deposits under Major Head 8443-Civil Deposits and the Minor Head 106-Personal Deposits. Administrators of PD accounts are required to close such accounts on the last working day of the year and transfer the unspent balances back to the Consolidated Fund.

## NOTES TO ACCOUNTS

During 2020-21, an amount of ₹4,711.16 crore was transferred from the Consolidated Fund of the State to these PD accounts and an expenditure of ₹5,143.49 crore was booked to PD accounts there by leaving a balance of ₹3,989.23 crore which remained unspent.

As per Article 286A of Karnataka Financial Code (KFC), 1958, Personal Deposit (PD) accounts are created in favour of Drawing and Disbursing Officers to make payments through cheques instead of presenting bills at the treasury. Amounts are transferred to PD accounts by debiting functional heads under the Consolidated Fund of the State with a contra credit to the Public Account against the respective Deposit head classifications. Unspent balances under these PD accounts created by debit to the Consolidated Fund should be closed at the end of the financial year by minus debit of the balance to the relevant service head under the Consolidated Fund through book adjustment as reduction of expenditure. However, such adjustments had not been carried out at the end of the financial year.

The Administrators of PD accounts are required under Article 286 of the KFC 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. Information on reconciliation of figures by the Administrators of the Accounts with the treasuries is not available.

Details of the PD accounts are indicated below:

| (₹ in crore)                                      |             |                                       |          |                                               |             |
|---------------------------------------------------|-------------|---------------------------------------|----------|-----------------------------------------------|-------------|
| PD accounts existing at the beginning of the year |             | Transactions during the year (Amount) |          | PD accounts existing at the close of the year |             |
| Number                                            | Amount      | Credit                                | Debit    | Number                                        | Amount      |
| 76*                                               | Cr.4,421.56 | 4,711.16                              | 5,143.49 | 71*                                           | Cr.3,989.23 |

(\*) During the year 2020-21, 05 accounts were closed amounting to ₹2.79 crore.

As per Article 286A of Karnataka Financial Code, if a PD account is not operated upon for a considerable period (3 years as per Finance Department letter No. FD/TAR/2014 dated 20.05.2016), the same should be closed in consultation with the officer, in whose favour the PD account was opened. During 2020-21, Treasury Inspection was not conducted by the Principal Accountant General (A&E) office due to COVID-19 Pandemic.

Out of 71 PD accounts, 24 are inoperative (14 PD accounts with a credit balance of ₹50.73 crore and 08 PD accounts with a debit balance of ₹2.02 crore and 02 PD accounts with Nil balance), as at the end of 31 March 2021. Further 47 PD accounts are operative (27 PD accounts with a credit balance of ₹10,053.21 crore and 11 PD accounts with a debit balance of ₹6,112.69 crore and 09 PD accounts with Zero balance), as on 31 March 2021. The closing balance included an amount of ₹2,741.52 crore lying unspent for a period of three years or more.

The information regarding Lapsable and Non-Lapsable PD accounts is not made available by the Government of Karnataka.

## NOTES TO ACCOUNTS

**(vii) Unadjusted Abstract Contingent (AC) Bills:** Financial rules (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 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 within one month from the date of completion of the purpose for which the advance was drawn, and in no case, beyond the period of 30 days from the date of drawal of such advance, unless otherwise permitted by the Administrative Department with the concurrence of the Finance Department. Delayed submission or prolonged non-submission of supporting DCC bills renders expenditure through AC Bills opaque and the expenditure shown in the Finance Accounts cannot be vouched as correct or final.

Out of 2,341 AC bills amounting to ₹168.61 crore drawn during the year 2020-21, 290 AC bills amounting to ₹19.85 crore (11.77 per cent) were drawn in March 2021. As on 31 March 2021, DCC Bills in respect of a total of 2,221 AC bills amounting to ₹126.34 crore were not received. Details of unadjusted AC bills as on 31 March 2021 pending submission of DCC bills are given below:

| (₹ in crore) |                            |               |
|--------------|----------------------------|---------------|
| Year         | No. of unadjusted AC Bills | Amount        |
| Upto 2018-19 | 1,325                      | 49.70         |
| 2019-20      | 234                        | 20.31         |
| 2020-21*     | 662                        | 56.33         |
| <b>Total</b> | <b>2,221</b>               | <b>126.34</b> |

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

The major defaulting departments that had not submitted DCC bills are Other Rural Development Programmes Department (₹38.02 crore), Elections Department (₹36.92 crore), Police Department (₹31.56 crore). Age analysis of AC bills of these Departments is given in **Annexure C**.

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

In terms of Rules Article 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 receipt 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 no assurance that the amount shown in Finance Accounts had reached the beneficiaries and thus the expenditure cannot be vouched as correct or final.

During the year 2020-21, ₹1,383.66 crore pertaining to outstanding UCs for the period upto 31 March 2021 was cleared. The position of outstanding UCs as on 31 March 2021 is given below:

## NOTES TO ACCOUNTS

(₹ in crore)

| Year*        | Number of UCs Outstanding | Amount       |
|--------------|---------------------------|--------------|
| Upto 2018-19 | 9                         | 4.19         |
| 2019-20      | Nil                       | Nil          |
| 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.

Major defaulting departments that had not submitted UCs are Medical & Public Health Department (₹24.50 crore, 63.42 *per cent*) and Sports and Youth Services Department (₹12.37 crore, 32.02 *per cent*). Age analysis of UCs of line Departments having highest pendency is shown in **Annexure D**.

(ix) **Liabilities towards Retirement benefits:** The expenditure on “Pension and other Retirement Benefits” for State Government employees recruited on or before 01 April 2006 was ₹17,396.33 crore during the year (excluding expenditure on National Pension System of All India Service officers).

(x) **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 2020-21 are given below:

(₹ in crore)

| Funds/Deposits                                               | Balance on 1 April, 2020 | Basis for calculation of interest                                                                                                                                                                                                      | Interest due | Interest paid |
|--------------------------------------------------------------|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------|
| Defined Contribution Pension Scheme for Government Employees | 49.16                    | Interest calculated as per the rate of interest notified by the Government / payable to General Provident Fund (7.1 <i>per cent</i> )                                                                                                  | 3.49         | Nil           |
| State Compensatory Afforestation Deposit                     | 1,273.30                 | Interest calculated at the rate of 4 <i>per cent</i> , taking into account conservative estimate of the borrowing cost during the year 2020-21, taking average Ways and Means interest rate as 4 <i>per cent</i> for the year 2020-21) | 50.93        | 42.86         |
| <b>Net Impact</b>                                            |                          |                                                                                                                                                                                                                                        | <b>54.42</b> | <b>42.86</b>  |

Short payment of the interest ₹11.56 crore has resulted in understatement of Revenue Deficit and Fiscal Deficit by ₹11.56 crore.



## NOTES TO ACCOUNTS

(xi) **Investments:** Information on Government investments appearing in Statements 8 and 19 of the Finance Accounts is based on the accounts and sanctions received by the Principal Accountant General (A&E), but has not been confirmed by the concerned departments (including Finance) and the investee entity. The Government invested ₹443.22 crore (Net Investment was ₹439.97 crore due to retirement of Investment of ₹3.25 crore under 10 Co-operative Institutions) in 20 Public Sector Undertakings. Government investment of ₹68,256.68 crore as on 31 March 2021 yielded dividend of ₹80.70 crore (0.12 *per cent*) during 2020-21. Details of Government investment as on 31 March 2021 are given as follows:

| Category                                    | Number of entities | Investment at the end of the year 2021 |
|---------------------------------------------|--------------------|----------------------------------------|
| Statutory Corporation                       | 9                  | 2,934.05                               |
| Regional Rural Banks                        | 6                  | 21.15                                  |
| Government Companies                        | 89                 | 60,730.68                              |
| Other Joint Stock Companies and Partnership | 44                 | 4,137.29                               |
| Co-operative Banks & Societies              | 0 <sup>*</sup>     | 433.51                                 |
| <b>Total</b>                                | <b>148</b>         | <b>68,256.68</b>                       |

(\*) Number of Entities not available with Department. Refer Statement No.19 for details.

(xii) **Grants/Loans given to PSUs where accounts are not finalized:** During 2020-21, Government of Karnataka issued Loans to 09 PSUs/Statutory Bodies etc. and Grants to 04 PSUs, of which accounts in respect of 02 PSUs/Statutory Bodies etc., for the years 2014-15 and 2018-19 are not finalized till 31 March 2021. Details are given in **Annexure E**.

(xiii) **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, amount guaranteed by the State Government is ₹10,627.04 crore. The outstanding guarantees of ₹26,826.18 crore (Principal plus interest) as on 1 April 2020 is 16.26 *per cent* of the State Revenue Receipts of the year 2018-19 (₹1,64,978.66 crore) and within the limits prescribed.

During 2020-21, the State Government received ₹281.01 crore towards guarantee commission, which constituted 0.62 *per cent* of the guaranteed amount (₹37,453.22 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 ₹374.53 crore. Details are given in **Annexure F**.

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## NOTES TO ACCOUNTS

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**(xiv) Expenditure on Ecology and Environment:** The National Environment Policy, 2006 is intended to mainstream environmental concerns in all developmental activities. The Budget and Expenditure data relating to “Environment”, “Waste Management”, “Prevention and Control of Pollution”, “Environment Research and Education”, “Environmental Protection” etc. are compiled from the vouchers/budget documents etc. rendered by the State Government.

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 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. The expenditure incurred during 2020-21 of ₹11.95 crore was 0.01 *per cent* of Revenue Expenditure. Major Head wise details of expenditure viz-a-viz Budget is given in **Annexure G**.

**(xv) Incomplete projects aged five years and more:** As per information received from the State Government, there are 13 incomplete projects under Irrigation Department, 41 under Roads, 02 under Buildings, 03 under Bridges and 01 incomplete project under others, which are aged five years or more. The details of incomplete projects along with revised cost and escalation in the cost are given in **Annexure H**.

**(xvi) 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 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 31 March 2021, of which, Ministry of Finance has so far adjusted ₹33.09 crore.

**(xvii) Ways and Means Advances from RBI availed by the Government of Karnataka during 2020-21:** The Government of Karnataka has not availed Ways and Means Advances from the RBI during 2020-21.

**(xviii) 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 change over 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 had to furnish information on Committed Liabilities and the same has been reflected in Appendix-XII.

## NOTES TO ACCOUNTS

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

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

As against gross release of ₹13,513.09 crore depicted in the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) towards Central Assistance/Share under Centrally Sponsored Schemes of the Government of Karnataka in 2020-21, Clearance Memos from RBI, CAS, Nagpur and supporting sanction orders from the respective Ministries were received for ₹9,398.43 crore which includes Deduct refund of ₹0.72 crore (excluding direct transfer to the beneficiaries through PFMS portal by the Central Ministries/Departments). The same have been appropriately booked in the accounts of the State Government under Major Head 1601 Grants-in-Aid from the Central Government.

The total expenditure booked under Centrally Sponsored Schemes is ₹25,496.54 crore (Revenue Expenditure ₹24,258.57 crore and Capital Expenditure ₹1,237.97 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

**(xx) Off Budget Liabilities of State Government:** The Fifteenth Finance Commission recommended that all committed expenditure and developmental expenditure are met from the augmented borrowing space without resort to off-budget or any non-transparent means of financing for any expenditures. The State Government has an off-budget liability of ₹18,421.37 crore as on 31 March 2021 towards various Financial Institutions, which were not reflected in the accounts. As per information received from Finance Department, the details are given below:

(₹ in crore)

| Sl. No.      | Name of the Institutions/Organizations          | Amount           |
|--------------|-------------------------------------------------|------------------|
| 1            | Krishna Bhagya Jala Nigam Ltd.                  | 7,601.86         |
| 2            | Karnataka Neeravari Nigama Ltd.                 | 3,723.55         |
| 3            | Karnataka Road Development Corporation Ltd.     | 211.74           |
| 4            | Karnataka State Police Housing Corporation Ltd. | *                |
| 5            | Cauvery Neeravari Nigama Ltd.                   | 2,785.00         |
| 6            | Rajiv Gandhi Rural Housing Corporation Ltd.     | 1,490.79         |
| 7            | Vishvesvarayya Jala Nigam Ltd.                  | 1,951.43         |
| 8            | Skill Development                               | 657.00           |
| <b>Total</b> |                                                 | <b>18,421.37</b> |

(\*) due to small amount, figure is not depicted in crore.

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## NOTES TO ACCOUNTS

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**(xxi) Write back of unspent Panchayat Raj Institutions grant**

An unspent amount from the Public Account Major Head 8448 (Deposit of Local funds), of ₹882.49 crore in respect of Zilla Panchayats, and ₹738.81 crore in respect of Taluk Panchayats related to the year 2018-19, was transferred back to the Consolidated Fund during 2020-21, under 21 relevant service heads by Government of Karnataka. This has resulted in understatement of Revenue Deficit and Fiscal Deficit of the year to the extent of ₹1,621.30 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, 1957 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 Fund of the State of Karnataka had a corpus of ₹80.00 crore. At the end of March 2021, no amount remained un-recouped under various heads.

**4. Public Account:**

**(i) National Pension System:**

The State Government employees recruited on or after 01 April 2006 are covered under the National Pension System (NPS) which is a Defined Contribution Pension Scheme. In terms of the Scheme, the employee contributes 10 *per cent* of his/her basic pay and dearness allowance, and 14 *per cent* of basic pay and dearness allowance is contributed by the State Government; and the entire amount is to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

During the year 2020-21, total contribution to Defined Contribution Pension Scheme was ₹2,474.60 crore (Employees contribution ₹1,031.85 crore and Government contribution ₹1,442.75 crore). The Government contribution to NPS during the year was less by ₹1.84 crore which resulted in understatement of Revenue deficit and Fiscal deficit to that extent. As against total contribution of ₹2,474.60 crore, Government transferred ₹2,442.53 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme.

During the year 2020-21, ₹2,480.22 crore was transferred to NSDL/Trustee Bank, which includes backlog amount of the previous year as well. Balance amount of ₹11.47 crore is yet to be transferred to NSDL. Uncollected, unmatched and un-transferred amounts, with accrued interest, represent outstanding liabilities of the Government under the Scheme.

**(ii) Reserve Funds:**

Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There are 31 active Reserve Funds earmarked for specific purposes. The total accumulated balance at the end of 31 March 2021 in these funds was ₹43,873.08 crore. Out of which, amount of ₹1,174.69 crore was under interest bearing Reserve Fund, ₹18,888.17 crore under Non-Interest bearing Reserve Fund and ₹23,810.22 crore invested by the Government of Karnataka.

## NOTES TO ACCOUNTS

**(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 2020-21, 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 ₹845.62 crore (Central share ₹632.80 crore, State share ₹212.82 crore including interest) to the Fund under Major Head 8121-122 SDRF. The State received ₹689.27 crore, from the Central Government towards NDRF. The amount was transferred to the NDRF, although no provision was made in the Budget Estimates for transfer of receipts and expenditure.

The contributions to the Fund, expenditure and the balance therein are as under:

(₹ in crore)

| Opening balance (01 April 2020) | Contribution by Centre | State Share | Receipts under NDRF | Total receipts during the year | Amount set off (MH 2245-05) | Balance in the fund | Invested by RBI/State Government during the year |
|---------------------------------|------------------------|-------------|---------------------|--------------------------------|-----------------------------|---------------------|--------------------------------------------------|
| Nil                             | 632.80                 | 212.82      | 689.27              | 1,534.89                       | 1,532.47                    | 2.42                | Nil                                              |

The expenditure of ₹1,532.47 crore incurred on natural calamities was set off (Major Head ‘2245 - Relief on account of Natural Calamities’) against the Fund balance of ₹1,534.89 crore. The balance lying under the Fund as at the end of 31 March 2021 was ₹2.42 crore.

**(b) State Disaster Mitigation Fund (SDMF)**

The fund has been constituted in November 2013 under Section 48 (c) of the Disaster Management Act 2005, in the Pubic Account under the Reserve Fund bearing interest in the Major Head 8121 - General and Other Reserve Funds. The aggregate size of the SDMF in each financial year commencing from Financial Year 2020-21 has been recommended by the Fifteenth Finance Commission. The contribution to the Fund is in the ratio of 75:25 by Government of India and State Government respectively of the total size of fund (size of SDMF of Karnataka State is ₹210.80 crore for the year 2020-21). SDMF provide funds for Projects which are of State-level significance, protecting assets, ecosystems and settlements, promoting a regional approach to mitigation etc. within the State.

SDMF created under the Reserve Fund, is an interest bearing Reserve Fund. State Government is to pay interest for the amount not invested in the identified interest bearing instruments to the SDMF at the rate applicable to overdrafts under overdraft Regulation Guidelines of the RBI. The unspent balance in this account at the end of the financial year 2020-21 is the opening balance of the account of the financial year 2021-22 and so on till 2025-26.

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## NOTES TO ACCOUNTS

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During the year 2020-21, the contribution from Government of India ₹158.20 crore together with States share ₹52.60 crore towards the State Disaster Mitigation Fund was credited to the fund account. The 25 *per cent* contribution of the State works out to ₹52.70 crore. Thus, the amount contributed by the State was less by ₹0.10 crore. Expenditure of ₹184.50 crore under the Major Head '2245 – Relief on Account of Natural Calamities' was met out of the Fund. The balance (Credit) in the fund as on 31 March 2021 was ₹26.30 crore.

**(c) State Compensatory Afforestation Fund:** In compliance with the instructions issued by the Ministry of Environment and Forests, Government of India in April, 2009 and Guidelines of 2 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund for amounts received from user agencies and utilization of monies collected for undertaking Compensatory Afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto.

The monies received by the State Governments from the user agencies need to be credited in 'State Compensatory Afforestation Deposits' under interest bearing section in Public Account of the State at Minor head level below the Major Head 8336-Civil Deposits. As per Section 3 (4) of the Compensatory Afforestation Fund Act, 2016, 90 *per cent* of the fund needs to be transferred to the Major Head 8121 - General and Other Reserve Funds in Public Account of State and balance 10 *per cent* to be credited into the National Fund on yearly basis provided that, the credit of 10 *per cent* Central share of funds should be ensured on monthly basis so that the same is transferred to the National Fund.

The applicable rate of interest on balances available under 'State Compensatory Afforestation Deposits' under '8336-Civil Deposits' and 'State Compensatory Afforestation Fund' under 8121- General and other Reserve Funds will be as per the rate declared by the Central Government on year to year basis.

During the year 2020-21, the State Government has not received any amount from the user agencies. 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 ₹42.86 crore (being interest) under Major Head 8121. The total balance in the State Compensatory Afforestation Fund as on 31 March 2021 was ₹1,146.00 crore.

## NOTES TO ACCOUNTS

### 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, States 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. Following are the transactions in the Fund:

(₹ in crore)

| Opening balance as on 01 April 2020 | Additions to the Fund (Contribution and interest)                                                          |                                    | Payments out of the Fund | Total balance in the Fund | Amount invested by RBI during the year | Closing balance as on 31 March 2021 |
|-------------------------------------|------------------------------------------------------------------------------------------------------------|------------------------------------|--------------------------|---------------------------|----------------------------------------|-------------------------------------|
|                                     | Required contribution (minimum of 0.50 <i>per cent</i> of the outstanding liabilities as on 31 March 2020) | Contribution added during the year |                          |                           |                                        |                                     |
| 3,120.00                            | 1,597.09                                                                                                   | 1,700.00                           | Nil                      | 4,820.00                  | Nil                                    | 4,820.00                            |

Since the establishment of the fund, the interest accrued amounting to ₹1,224.64 crore (March 2021) on the investments has been directly invested by the Reserve Bank of India in different Government Securities. This interest earned has not passed through the government accounts and hence does not appear in the closing balance. Thus, the total balance under the Consolidated Sinking Fund is ₹6,044.64 crore as per the figures furnished by the Reserve Bank of India.

#### (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.

#### (C) Other State Specific Funds:

The State Government of Karnataka through notifications has created following funds/corpus for various purposes in Public Account (Reserve Funds), the transactions in these funds during the year 2020-21 are given as under:

## NOTES TO ACCOUNTS

(₹ in crore)

| Sl. No. | Name of Fund                      | Opening balance | Receipt  | Disbursement | Closing balance |
|---------|-----------------------------------|-----------------|----------|--------------|-----------------|
| 1.      | District Mineral Foundation Fund  | 1,053.39        | 0.01     | 84.34        | 969.06          |
| 2.      | Infrastructure Initiative Fund    | 7,328.25        | 2,162.09 | 1,150.00     | 8,340.34        |
| 3.      | Karnataka Forest Development Fund | 2,973.73        | 16.45    | Nil          | 2,990.18        |
| 4.      | Consumer Welfare Fund             | 1.43            | Nil      | Nil          | 1.43            |
| 5.      | Consumer Welfare Fund-Corpus Fund | 11.20           | 2.40     | Nil          | 13.60           |
| 6.      | Karnataka RERA Fund               | 5.35            | 18.43    | 10.25        | 13.53           |

**(D) Inoperative Reserve Funds:** There are 21 in-operative Reserve Funds in 2020-21 as detailed below:

(₹ in crore)

| Sl. No. | Major Head                                 | Minor Head                                                                    | Debit | Credit |
|---------|--------------------------------------------|-------------------------------------------------------------------------------|-------|--------|
| 1       | 8115- Depreciation / Renewal Reserve Funds | 103- Depreciation Reserve Funds-Govt. Commercial Departments And Undertakings | 0.00  | 0.04   |
| 2       | 8222- Sinking Funds                        | 101- Sinking Fund                                                             | 0.00  | 0.15   |
| 3       | 8229- Development & Welfare Funds          | 102- Development Funds For Medical And Public Health Purposes                 | 0.00  | 5.57   |
| 4       | 8229- Development & Welfare Funds          | 106- Industrial Development Funds                                             | 0.00  | 0.26   |
| 5       | 8229- Development & Welfare Funds          | 106- Industrial Development Funds                                             | 0.01  | 0.00   |
| 6       | 8229- Development & Welfare Funds          | 109- Cooperative Development Funds                                            | 0.00  | 0.09   |
| 7       | 8229- Development & Welfare Funds          | 109- Cooperative Development Funds                                            | 0.48  | 0.00   |
| 8       | 8229- Development & Welfare Funds          | 123- Consumer Welfare Fund                                                    | 0.00  | 1.43   |
| 9       | 8229- Development & Welfare Funds          | 200- Other Development And Welfare Fund                                       | 0.01  | 0.00   |
| 10      | 8229- Development & Welfare Funds          | 200- Other Development And Welfare Fund                                       | 2.49  | 0.00   |
| 11      | 8229- Development & Welfare Funds          | 200- Other Development And Welfare Fund                                       | 0.00  | 1.10   |



## NOTES TO ACCOUNTS

(₹ in crore)

| Sl. No.      | Major Head                          | Minor Head                                    | Debit        | Credit        |
|--------------|-------------------------------------|-----------------------------------------------|--------------|---------------|
| 12           | 8229- Development & Welfare Funds   | 200- Other Development And Welfare Fund       | 0.72         | 0.00          |
| 13           | 8229- Development & Welfare Funds   | 200- Other Development And Welfare Fund       | 4.53         | 0.00          |
| 14           | 8229- Development & Welfare Funds   | 200- Other Development And Welfare Fund       | 0.00         | 0.00          |
| 15           | 8235- General & Other Reserve Funds | 103- Religious And Charitable Endowment Funds | 0.00         | 5.04          |
| 16           | 8235- General & Other Reserve Funds | 111- State Disaster Response Fund             | 0.00         | 0.00          |
| 17           | 8235- General & Other Reserve Funds | 200- Other Funds                              | 0.00         | 1.00          |
| 18           | 8235- General & Other Reserve Funds | 200- Other Funds                              | 0.00         | 1.00          |
| 19           | 8235- General & Other Reserve Funds | 200- Other Funds                              | 0.00         | 697.00        |
| 20           | 8235- General & Other Reserve Funds | 200- Other Funds                              | 24.83        | 0.00          |
| 21           | 8235- General & Other Reserve Funds | 200- Other Funds                              | 0.00         | 20.42         |
| <b>Total</b> |                                     |                                               | <b>33.07</b> | <b>733.10</b> |

### (iii) Suspense and Remittance Balances:

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads is worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under major suspense heads for the last three years is given in **Annexure– I**.

Non-clearance of outstanding balances 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) Major Head 8670 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 2020 was ₹5,021.82 crore (Credit). During 2020-21, cheques worth ₹1,89,934.93 crore were issued and cheques for ₹1,92,610.40 crore were encashed during the year, leaving a closing balance of ₹2,346.35 crore (Credit) as on 31 March 2021. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow to the Government of Karnataka till 31 March 2021.

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## NOTES TO ACCOUNTS

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(v) **Central Road Fund (CRF):** Government of India provides annual grants under the CRF to the State Government to incur expenditure on specific road projects. In terms of the extant accounting procedure, the grants are to be initially booked as Revenue Receipts under Major Head “1601 Grants-in-Aid”. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head “8449-Other Deposits-103 Subvention from Central Road Fund”, through Revenue Expenditure Major Head “3054-Roads and Bridges”. This process ensures that receipt of the grants do not result in overstatement of Revenue Surplus or understatement of Revenue Deficit in the accounts. The expenditure on prescribed road works under CRF will first be accounted for under the relevant Capital or Revenue Expenditure section (Major Heads 5054 or 3054) and reimbursed out of the Public Account under Major Head 8449 as a deduct expenditure to the concerned Major Head (5054 or 3054 as the case may be).

During the year 2020-21, the State Government received grants of ₹434.99 crore towards CRF and this entire amount was transferred to the Deposit Head 8449 through Expenditure Head 3054. The State Government incurred expenditure of ₹434.99 crore from the fund during the year and closing balance in the fund was ₹327.25 crore as on 31 March 2021.

(vi) **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 Act, inter alia, mandated constitution of a Building and Other Construction Workers’ Welfare Board and framing of rules by every State Government to exercise the powers conferred under the Act. Accordingly, the Government of Karnataka have framed Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2006 and have constituted Karnataka Building & Other Construction Workers Welfare Board. The Board is responsible for the operation and maintenance of the amount credited by Government as Labour Cess Deposits.

During the year 2020-21, the Government collected ₹191.54 crore as Labour Cess under Major Head 8449 and no amount was transferred to the Building and Other Construction Workers Welfare Board. The un-transferred amount under the Major Head 8449 was ₹724.10 crore as on 31 March, 2021.

(vii) **Other Cesses:** During the year 2020-21, the State Government collected ₹1,303.64 crore being the collection of cess (other than Labour Cess). Out of total collection of ₹1,303.64 crore, ₹1,205.13 crore was transferred to Infrastructure Initiative Fund and State Urban Transport Fund by the State Government (an amount of ₹87.65 crore collected towards Road Safety Cess and ₹10.86 crore towards Green Tax were not transferred to Reserve Fund).

## NOTES TO ACCOUNTS

Details of other types of Cess and amount collected during the year are given below:

(₹ in crore)

| Sl. No.      | Head of Account  | Description of Cess                                              | Amount          |
|--------------|------------------|------------------------------------------------------------------|-----------------|
| 1            | 0030-02-102-0-03 | Cess on Stamps                                                   | 642.04          |
| 2            | 0041-00-102-0-09 | Infrastructure Cess on Motor vehicle tax                         | 435.53          |
| 3            | 0041-00-102-0-10 | Cess on State Urban Transport                                    | 43.58           |
| 4            | 0041-00-102-0-12 | Road Safety Cess                                                 | 87.65           |
| 5            | 0041-00-102-0-11 | Green Tax                                                        | 10.86           |
| 6            | 0039-00-800-0-04 | Licence fee on Liquor Manufacturing and Liquor Selling Factories | 83.98           |
| <b>Total</b> |                  |                                                                  | <b>1,303.64</b> |

Non transfer of receipts to the Reserve Fund resulted in understatement of Revenue Deficit and Fiscal Deficit to the extent of ₹98.51 crore.

**(viii) 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. | 1,74.40            |
| 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. 1,84.76</b> |
| <b>Loans and Advances</b> |                                                                                                       |                    |
| 6202-01-202               | Loans For Education, Sports, Art And Culture                                                          | 0.00*              |
| 6215-01-102               | Loans For Water Supply And Sanitation                                                                 | 0.00*              |
| 6217-00-800               | Loans For Urban Development                                                                           | 0.00*              |
| 6401-00-106               | Loans For Crop Husbandry                                                                              | 0.04               |
| 6402-00-101               | Loans For Soil And Water Conservation                                                                 | 0.01               |
| 6402-00-800               |                                                                                                       | 0.00*              |
| 6405-00-106               | Loans For Fisheries                                                                                   | 0.01               |
| 6405-00-195               |                                                                                                       | 0.81               |
| 6408-02-800               | Loans For Food Storage And Warehousing                                                                | 0.00               |
| 6435-60-800               | Loans For Other Agricultural Programmes                                                               | 0.02               |
| 6505-00-800               | Loans For Rural Employment                                                                            | 0.00*              |
| 6506-00-800               | Loans For Land Reforms                                                                                | 0.00*              |
| 6701-60-800               | Loans For Major & Medium Irrigation                                                                   | 0.01               |

## NOTES TO ACCOUNTS

(₹ in crore)

| Major Heads  | Major Head Description                    | Minus Balance    |
|--------------|-------------------------------------------|------------------|
| 7475-00-800  | Loans For Other General Economic Services | 0.08             |
| 7615-00-200  | Miscellaneous Loans                       | 89.08            |
| 7610-00-201  | Loans and Advances to Government Servants | 2.16             |
| 7610-00-202  |                                           | 2.56             |
| 7610-00-203  |                                           | 1.38             |
| 7610-00-204  |                                           | 2.28             |
| <b>Total</b> |                                           | <b>Cr. 98.44</b> |

(\*) ₹0.00 is due to less than lakh.

**(ix) Cash Balance:** The Cash balance as on 31 March 2021 as per records of Principal Accountant General (A&E) 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 of figures by the Agency Banks. The difference is under reconciliation.

The differentials in Cash Balance for the previous years are as follows:

| (₹ in crore)     |                     |
|------------------|---------------------|
| Year             | Cash Balance        |
| Upto 2015-16     | Cr. 129.78          |
| 2016-17          | Dr. 205.04          |
| 2017-18          | Dr. 637.07          |
| 2018-19          | Dr. 278.48          |
| 2019-20          | Dr. 681.19          |
| 2020-21          | Cr. 160.83          |
| <b>Net Total</b> | <b>Dr. 1,511.17</b> |

### 5. Disclosures in accordance with Indian Government Accounting Standards (IGAS):

**(a) IGAS 1 – Guarantees given by the Governments:** IGAS 1 requires that sector-wise and class-wise disclosures on guarantees given by the State Government should be incorporated in Finance Accounts. Statements 9 and 20 show the details of Guarantees given by the State Government and the interest on the guaranteed amount. Sector-wise and class-wise details have been disclosed and have been incorporated in Finance Accounts of the State.

The details on Guarantees reported in Statements 9 and 20 prepared as per IGAS 1 are on the basis of the information provided by the State Government.

**(b) IGAS 2 – Accounting and classification of Grants-in-aid:** As per IGAS 2, expenditure relating to Grants-in-aid should be classified as revenue expenditure even if it involves creation of assets, except in cases specifically authorized by the President on the advice of the Comptroller and Auditor General of India. Requirements regarding accounting and classification of Grants-in-aid given by the State Government have been depicted in Statement 10 and Appendix III which are prepared as per the requirements of IGAS 2. However, an amount of ₹100.00 crore towards

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## NOTES TO ACCOUNTS

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Grants-in-Aid was booked under Capital Heads, which is in violation of the provisions of IGAS 2. Detailed information in respect of Grants-in-Aid given in kind has also not been furnished by the State Government.

**(c) IGAS 3 – Loans and Advances made by the Government:** IGAS 3 requires disclosure on Loans and Advances made by the Union and the State Governments.

Statements 7 and 18 of the Finance Accounts 2020-21 have been prepared incorporating the disclosures under IGAS 3. The details of Loan and Advances reported in these Statements of the Finance Accounts are based on information received through the accounts rendered to the Principal Accountant General (A&E) by Treasuries and detailed accounts maintained by the Principal Accountant General (A&E) in respect of loans and advances made to Government servants.

The closing balances depicted in Statements 7 and 8 as on 31 March 2021 were not reconciled with the Loanee Entities/State Government. The State Government also did not furnish the figures in respect of certain loans and advances for which they maintain detailed accounts.

The accounts indicate the following:

In respect of old loans [detailed accounts of which are maintained by the Principal Accountant General (A&E)] amounting to ₹5,778.02 crore involving 21 Departments, recoveries of principal and interest were not effected during the past several years and many such loans are more than 15 years old.

Government sanctioned 66 Loans aggregating ₹4,063.95 crore to 9 Autonomous Bodies/PSUs, Authorities, etc. till the end of 31 March 2021, though no repayment had been received from the concerned Loanees in respect of previous loans. The previous loans were given during the period between 1977 and 2016 (details in **Annexure J**).

Terms and conditions of repayment of loans were not settled for loans amounting to ₹2,817.89 crore, to Statutory Bodies/Other entities (details in Additional Disclosures to Statement 18). Consequently, the receivables of the State Government on this account could not be estimated.

Recovery of loans given to Statutory Bodies/PSUs, etc. amounting to ₹19,594.90 crore (₹5,778.02 crore detailed accounts maintained by Principal Accountant General (A&E) and ₹13,816.88 crore maintained by State Government) was overdue at the end of the year (details in Statement 7, Section 3).

The Principal Accountant General (A&E) annually communicates loan balances [where detailed accounts are maintained by the Principal Accountant General (A&E)] to the loan sanctioning departments for verification and acceptance. However, Acceptance of Balances were not communicated by Loanees.

Details of information awaited from Departmental/Treasury Officers for Reconciliation of Balances are provided in Appendix-VII of Finance Accounts.

## NOTES TO ACCOUNTS

### 6. Disclosure under FRBM Act.

**Disclosure under Karnataka Fiscal Responsibility Act, 2002, KFRA.** In terms of Karnataka Fiscal Responsibility Act, 2002, the Government of Karnataka presented the Medium Term Fiscal Policy and Strategy Statement along with the State Budget for 2020-24. The targets mentioned in the Act and achievements in 2020-21 as depicted in the Accounts are as follows:

| Sl. No. | Targets                                                                                                                                                            | Achievements during the year as per the accounts and GSDP                                                |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| 1.      | <b>Revenue Surplus**</b> : Revenue Surplus to be maintained.                                                                                                       | The Government of Karnataka had a Revenue Deficit of ₹19,337.50 crore in 2020-21 (1.07 per cent of GSDP) |
| 2.      | <b>Fiscal deficit</b> shall not exceed 5 per cent of the estimated GSDP during the period 2020-21 as per the Karnataka Fiscal Responsibility (Amendment) Act, 2020 | The Fiscal Deficit of ₹67,097.62 crore as per the accounts was 3.72 per cent of GSDP for 2020-21.        |
| 3.      | Outstanding debt expressed as percentage of GSDP shall be less than 25 per cent of GSDP during 2020-21.                                                            | The outstanding debt of ₹4,15,926.95 crore for 2020-21 was 23.06 per cent of GSDP                        |
| 4.      | Primary Deficit                                                                                                                                                    | Primary Deficit of ₹45,177.23 crore was 2.50 per cent of GSDP*                                           |

(\*) Primary Deficit = Fiscal Deficit (₹67,097.62 crore) – Interest Payments (₹21,920.39 crore)

(\*\*) As per the Karnataka Fiscal Responsibility (Amendment) Act, 2020, the State Revenue Deficit may arise due to reduction of receipts, as a result of Covid Pandemic.

The Fiscal Deficit of ₹67,097.62 crore was financed by:

|                   |                                                                                                                  | (₹ in crore)     |
|-------------------|------------------------------------------------------------------------------------------------------------------|------------------|
| 1.                | Internal debt of the State Government                                                                            | 60,803.26        |
| 2.                | Loans and Advances from the Central Government                                                                   | 12,708.87        |
| 3.                | Small Savings, Provident Fund etc.                                                                               | 3,631.94         |
| 4.                | Contingency Fund                                                                                                 | Nil              |
| 5.                | Reserve Funds                                                                                                    | 6,274.04         |
| 6.                | Deposits and Advances                                                                                            | (-) 685.15       |
| 7.                | Suspense and Miscellaneous (Other than amounts closed to Government Account and Cash Balance Investment Account) | (-) 2,920.92     |
| 8.                | Remittances                                                                                                      | (-) 35.39        |
| 9.                | Cash Balance                                                                                                     | 75.87            |
| 10.               | Investments                                                                                                      | (-) 12,754.90    |
| <b>Net Amount</b> |                                                                                                                  | <b>67,097.62</b> |

GSDP (Gross State Domestic Product) of State of Karnataka for 2020-21 as available from Ministry of Statistics and Programme Implementation is ₹18,03,609.00 crore. Outstanding debt includes all debts and other liabilities.

## NOTES TO ACCOUNTS

The status of target and achievement is required to be disclosed by the State Government in the Legislature at the time of presentation of the Budget for 2020-21 as stipulated by the FRBM Act and Rules. In this context,

- (i) No disclosure has been made on significant changes in the Accounting Standards, policies and practices affecting or likely to affect the compliance of the prescribed fiscal indicators; and
- (ii) No disclosure has been made in respect of Major Works and Contracts, Committed liabilities, claims in respect of unpaid bills on works and supplies, Statement of Assets and in respect of weighted average Interest Rates on Government Liabilities.

### 7. Impact on Revenue deficit and Fiscal deficit:

The impact on the Revenue Deficit and Fiscal Deficit of the Government of Karnataka as brought out in the preceding Paras is tabulated below:

(₹ in crore)

| Para Number       | Item (Illustrative)                            | Impact on Revenue Deficit |                 | Impact on Fiscal Deficit |                 |
|-------------------|------------------------------------------------|---------------------------|-----------------|--------------------------|-----------------|
|                   |                                                | Overstatement             | Understatement  | Overstatement            | Understatement  |
| (1)               | (2)                                            | (3)                       | (4)             | (5)                      | (6)             |
| 2 (ii)            | Misclassification between revenue and capital  | 0.00                      | 100.00          | 0.00                     | 0.00            |
| 2 (x)             | Interest Adjustment                            | 0.00                      | 11.56           | 0.00                     | 11.56           |
| 2 (xxi)           | Write back of unspent PRI grants               | 0.00                      | 1,621.30        | 0.00                     | 1,621.30        |
| 4 (i)             | National Pension System                        | 0.00                      | 1.84            | 0.00                     | 1.84            |
| 4 (vii)           | Non-Transfer of Green Tax and Road Safety Cess | 0.00                      | 98.51           | 0.00                     | 98.51           |
| <b>Total</b>      |                                                | <b>0.00</b>               | <b>1,833.21</b> | <b>0.00</b>              | <b>1,733.21</b> |
| <b>Net Impact</b> |                                                | <b>0.00</b>               | <b>1,833.21</b> | <b>0.00</b>              | <b>1,733.21</b> |

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# **ANNEXURE**



## Annexure-A

### Statements of Periodical /Other adjustments Note 1 (ii) of Notes to Accounts

#### A-Periodical Adjustments:

| Sl. No. | Adjustment                                                                     | Heads of Account affected                                                               |                                                                                                                                        | Amount<br>(₹ in crore) | Remarks                                                                                                                                                                                                                                                     |
|---------|--------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1)     | (2)                                                                            | (3)                                                                                     | (4)                                                                                                                                    | (5)                    | (6)                                                                                                                                                                                                                                                         |
| 1.      | Karnataka Government Insurance Fund                                            | 2049-03-108-3-00-240<br>(C) Interest on Insurance and Pension Funds                     | 8011-00-107-0-01 and<br>8011-00-107-0-02<br>State Government Employees' Group insurance Scheme                                         | 255.65                 | Adjustment of interest on Fund balances                                                                                                                                                                                                                     |
| 2.      | Karnataka General Provident Fund                                               | 2049-03-104-1-00-240 (C)<br>Interest on General Provident Fund                          | 8009-01-101-0-01-105<br>State General Provident Fund                                                                                   | 94.28                  | Adjustment of interest on GP Fund balances                                                                                                                                                                                                                  |
|         |                                                                                |                                                                                         | 8009-01-104-0-01-105<br>All India Services Provident Fund                                                                              | 0.71                   |                                                                                                                                                                                                                                                             |
| 3.      | Adjustment of Government dues from State PSUs against the Rural Energy Subsidy | 2801-80-101-1-04-106<br>Subsidy due to Karnataka Power Transmission Corporation Limited | 0043-00-101-0-01<br>Taxes on Consumption and Sale of Electricity Tax Collection                                                        | 2097.23                | Adjustment of Rural Energy Subsidy payable to Electricity Supply Company for the year 2019-20 against the Government dues (Guarantee fees, Royalty, Electricity Tax, Repayment of loan instalment etc.) by KPCL/KPTCL & Bangalore Distribution Upgradation. |
|         |                                                                                |                                                                                         | 6801-00-190 & 205<br>Repayment of loans by Karnataka Power Transmission Corporation Ltd., (KPTCL) & Bangalore Distribution Upgradation | 233.48                 |                                                                                                                                                                                                                                                             |
|         |                                                                                |                                                                                         | 0801-01-201-0-01<br>Royalty etc., recovered from Karnataka Power Transmission Corporation Ltd., (KPTCL)                                | 234.23                 |                                                                                                                                                                                                                                                             |
|         |                                                                                |                                                                                         | 0075-00-108-0-01<br>Misc. Genl. Services - [Guarantee Fees]                                                                            | 19.87                  |                                                                                                                                                                                                                                                             |
|         |                                                                                |                                                                                         | 0049-04-190-0-01<br>Interest on Loans to KPCL                                                                                          | 9.82                   |                                                                                                                                                                                                                                                             |
| 4.      | Green Tax Fund                                                                 | 2041-00-797-0-01-261<br>Transfer to Karnataka Green Tax Fund                            | 8229-00-200-0-63<br>Green Tax Fund                                                                                                     | 50.47                  | Adjustment of Receipts from Green Tax and the relevant expenditure that was initially booked under Consolidated Fund to the Public Account                                                                                                                  |
|         |                                                                                | 2041-00-902-0-00-261<br>Deduct Expenditure met from Revenue Fund                        |                                                                                                                                        | 0.30                   |                                                                                                                                                                                                                                                             |
| 5.      | Karnataka Road Safety Fund                                                     | 2041-00-797-0-01-261<br>Transfer to Karnataka Road Safety Fund                          | 8229-00-200-0-64<br>Road Safety Fund                                                                                                   | 480.50                 | Adjustment of Receipts from Road Safety Cess and the relevant expenditure that was initially booked under Consolidated Fund to the Public Account                                                                                                           |
|         |                                                                                | 2041-00-902-0-01-261<br>Deduct Expenditure met from Revenue Fund                        |                                                                                                                                        | 10.92                  |                                                                                                                                                                                                                                                             |

**Annexure-A**

**Statements of Periodical /Other adjustments  
Note 1 (ii) of Notes to Accounts**

**A-Periodical Adjustments:**

| Sl. No. | Adjustment                                        | Heads of Account affected                           |                                           | Amount<br>(₹ in crore) | Remarks                                                                                                                          |
|---------|---------------------------------------------------|-----------------------------------------------------|-------------------------------------------|------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| (1)     | (2)                                               | (3)                                                 | (4)                                       | (5)                    | (6)                                                                                                                              |
| 6.      | Panchayat Raj<br>Institutions Deposit<br>Accounts | 2202-01-911-0-05 Deduct<br>Recovery of over payment | 8448-00-109-4-00<br>Taluk Panchayat Funds | 738.81                 | Write Back of unspent<br>balances under PRI<br>Deposit Accounts to<br>Consolidated Funds of<br>the State for the year<br>2018-19 |
|         |                                                   | 2059-80-911-0-04 Deduct<br>Recovery of over payment | 8448-00-109-2-00<br>Zilla Panchayat Funds | 27.16                  |                                                                                                                                  |
|         |                                                   | 2202-02-911-0-04 Deduct<br>Recovery of over payment |                                           | 474.82                 |                                                                                                                                  |
|         |                                                   | 2204-00-911-0-04 Deduct<br>Recovery of over payment |                                           | 1.47                   |                                                                                                                                  |
|         |                                                   | 2205-00-911-0-04 Deduct<br>Recovery of over payment |                                           | 0.05                   |                                                                                                                                  |
|         |                                                   | 2210-80-911-0-04 Deduct<br>Recovery of over payment |                                           | 197.38                 |                                                                                                                                  |
|         |                                                   | 2211-00-911-0-04 Deduct<br>Recovery of over payment |                                           | 7.33                   |                                                                                                                                  |
|         |                                                   | 2225-03-911-0-04 Deduct<br>Recovery of over payment |                                           | 42.57                  |                                                                                                                                  |
|         |                                                   | 2230-03-911-0-04 Deduct<br>Recovery of over payment |                                           | 1.09                   |                                                                                                                                  |
|         |                                                   | 2235-02-911-0-04 Deduct<br>Recovery of over payment |                                           | 14.96                  |                                                                                                                                  |
|         |                                                   | 2401-00-911-0-04 Deduct<br>Recovery of over payment |                                           | 7.88                   |                                                                                                                                  |
|         |                                                   | 2403-00-911-0-04 Deduct<br>Recovery of over payment |                                           | 11.67                  |                                                                                                                                  |
|         |                                                   | 2405-00-911-0-04 Deduct<br>Recovery of over payment |                                           | 2.49                   |                                                                                                                                  |
|         |                                                   | 2406-01-911-0-04 Deduct<br>Recovery of over payment |                                           | 4.03                   |                                                                                                                                  |
|         |                                                   | 2515-00-911-0-04 Deduct<br>Recovery of over payment |                                           | 54.61                  |                                                                                                                                  |
|         |                                                   | 2702-80-911-0-04 Deduct<br>Recovery of over payment |                                           | 2.44                   |                                                                                                                                  |
|         |                                                   | 2851-00-911-0-04 Deduct<br>Recovery of over payment |                                           | 12.23                  |                                                                                                                                  |
|         |                                                   | 2852-80-911-0-04 Deduct<br>Recovery of over payment |                                           | 1.00                   |                                                                                                                                  |
|         |                                                   | 3054-80-911-0-04 Deduct<br>Recovery of over payment |                                           | 15.82                  |                                                                                                                                  |
|         |                                                   | 3425-60-911-0-04 Deduct<br>Recovery of over payment |                                           | 0.19                   |                                                                                                                                  |
|         |                                                   | 3451-00-911-0-04 Deduct<br>Recovery of over payment |                                           | 3.18                   |                                                                                                                                  |
|         |                                                   | 3475-00-911-0-04 Deduct<br>Recovery of over payment |                                           | 0.12                   |                                                                                                                                  |

## Annexure-A

### Statements of Periodical /Other adjustments Note 1 (ii) of Notes to Accounts

#### A-Periodical Adjustments:

| Sl. No. | Adjustment                                           | Heads of Account affected                                                                         |                                                                  | Amount<br>(₹ in crore) | Remarks                                                                                                                                  |
|---------|------------------------------------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------|------------------------|------------------------------------------------------------------------------------------------------------------------------------------|
| (1)     | (2)                                                  | (3)                                                                                               | (4)                                                              | (5)                    | (6)                                                                                                                                      |
| 7.      | Infrastructure Initiative Fund (IIF)                 | 3475-00-797-0-01-261<br>Transfer of cess to IIF                                                   | 8229-00-200-0-19<br>Infrastructure Initiative Fund               | 6,62.09                | Adjustment of Infrastructure cess and the relevant expenditure that was initially booked under Consolidated Fund, to the Public Account  |
|         |                                                      | 3475-00-800-0-07-104<br>Transfer of General Revenue to IIF                                        |                                                                  | 1500.00                |                                                                                                                                          |
|         |                                                      | 5465-01-902-0-00-261<br>Deduct amount met from Infrastructure Initiative Fund                     |                                                                  | 5,00.00                |                                                                                                                                          |
|         |                                                      | 4217-01-902-0-00-261<br>Deduct amount met from Infrastructure Initiative Fund                     |                                                                  | 650.00                 |                                                                                                                                          |
| 8.      | Bangalore Metro Rail Corporation Ltd., Fund (BMRCL)  | 3475-00-797-0-01-261<br>Transfer of cess to Bangalore Metro Rail Corporation Ltd. Fund            | 8229-00-200-0-21<br>Bangalore Metro Rail Corporation Ltd. Fund   | 325.24                 | Adjustment of Infrastructure cess and the relevant expenditure that was initially booked under Consolidated Fund, to the Public Account  |
|         |                                                      | 4217-01-902-0-01-261<br>Deduct amount met from Bangalore Metro Rail Corporation Ltd. Fund         |                                                                  | 400.00                 |                                                                                                                                          |
|         |                                                      | 3475-00-800-0-07-104<br>Transfer of General Revenue to Bangalore Metro Rail Corporation Ltd. Fund |                                                                  | 1500.00                |                                                                                                                                          |
|         |                                                      | 6217-60-902-0-01-261<br>Deduct amount met from Bangalore Metro Rail Corporation Ltd. Fund         |                                                                  | 1394.79                |                                                                                                                                          |
| 9.      | Chief Minister's Rural Road Development Fund (CMRRD) | 3475-00-797-0-01-261<br>Transfer of cess to Chief Minister's Rural Road Development Fund          | 8229-00-200-0-31<br>Chief Minister's Rural Road Development Fund | 174.23                 | Adjustment of Infrastructure cess and the relevant expenditure that was initially booked under Consolidated Fund, to the Public Accounts |
| 10.     | Karnataka Government Insurance Fund                  | 2235-60-902-0-00-261<br>Expenditure met from Karnataka State Government Insurance Fund            | 8011-00-105-1-01<br>Karnataka State Life Insurance Fund          | 32.53                  | The recurring cost of the management of the Fund initially booked under Consolidated Fund, met out of Fund Account under Public Accounts |

**Annexure-A**

**Statements of Periodical /Other adjustments  
Note 1 (ii) of Notes to Accounts**

**A-Periodical Adjustments:**

| Sl. No. | Adjustment                                                                    | Heads of Account affected                                                                                                     |                                                                                                   | Amount<br>(₹ in crore) | Remarks                                                                                                                                                          |
|---------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1)     | (2)                                                                           | (3)                                                                                                                           | (4)                                                                                               | (5)                    | (6)                                                                                                                                                              |
| 11.     | State Goods and Service Tax                                                   | 2043-00-797-0-01-261<br>Transfer of receipts to Consumer Welfare Fund                                                         | 8229-00-200-0-65<br>Other Development and Welfare Fund                                            | 0.28                   |                                                                                                                                                                  |
| 12.     | Environmental Protection Fund                                                 | 2853-02-797-0-01-261<br>Non Ferrous and Mining Metallurgical Industries                                                       | 8229-00-200-0-24<br>Other Development and Welfare Fund                                            | 4.15                   | Transfer of Environmental Protection Fund to Reserve Fund and the relevant expenditure that was initially booked under Consolidated Fund, to the Public Accounts |
|         |                                                                               | 2853-02-902-0-00-261<br>Deduct amount met from EPF                                                                            |                                                                                                   | 0.74                   |                                                                                                                                                                  |
| 13.     | RERA Fund                                                                     | 2216-80-797-0-01-261<br>Transfer to Reserve Find                                                                              | 8342-00-120-0-02<br>Miscellaneous Deposit                                                         | 14.34                  | Transfer of receipts to RERA Fund                                                                                                                                |
|         |                                                                               | 2216-80-902-0-01-261<br>Deduct amount met from RERA Fund                                                                      |                                                                                                   | 4.79                   |                                                                                                                                                                  |
| 14.     | Karnataka Silk Worm Seed Cocoon Yarn Development and Price Stabilisation Fund | 2851-00-797-0-01-261<br>Transfer of receipts to Karnataka Silk Worm Seed Cocoon Yarn Development and Price Stabilisation Fund | 8229-00-200-0-09<br>Karnataka Silk Worm Seed Cocoon Yarn Development and Price Stabilisation Fund | 19.01                  | Adjustment of Receipts from Licence Fee and Renewal Fee and the relevant expenditure that was initially booked under Consolidated Fund, to the Public Accounts   |
|         |                                                                               | 2851-00-902-0-00-261<br>Expenditure met from Karnataka Silk Worm Seed Cocoon Yarn Development and Price Stabilisation Fund    |                                                                                                   | 76.42                  |                                                                                                                                                                  |
| 15.     | Subvention from Central Road Fund                                             | 3054-80-797-0-02-261<br>Transfer of Grants from Central Road Fund                                                             | 8449-00-103-0-00<br>Subvention from Central Road Fund                                             | 434.99                 | Adjustment of grants from Central Road Fund and the relevant expenditure that was initially booked under Consolidated Fund, to the Public Accounts               |
|         |                                                                               | 5054-04-902-0-01-261<br>Deduct Expenditure met from Central Road Fund                                                         |                                                                                                   | 434.99                 |                                                                                                                                                                  |
| 16.     | Pensionary Charges                                                            | 2700-03-001-0-02-250<br>Major Irrigation                                                                                      | 0071-01-101-0-04<br>Subscriptions and Contributions                                               | 0.01                   | Pensionary Charges of work charged Establishment to 0071 Pension and Other Retirement Benefits                                                                   |
|         |                                                                               | 2701-80-001-0-08-250<br>Medium Irrigation                                                                                     |                                                                                                   | 0.09                   |                                                                                                                                                                  |

**Annexure-A**

**Statements of Periodical /Other adjustments  
Note 1 (ii) of Notes to Accounts**

**A-Periodical Adjustments:**

| Sl. No. | Adjustment                                                       | Heads of Account affected                                                                          |                                                               | Amount (₹ in crore) | Remarks                                                                                                                                                    |
|---------|------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|---------------------------------------------------------------|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1)     | (2)                                                              | (3)                                                                                                | (4)                                                           | (5)                 | (6)                                                                                                                                                        |
| 17.     | Departmentally managed Government Commercial Undertakings (GCUs) | 2852-08-202-2-01-243<br>Government Silk Filature -Santemarahalli                                   | 0049-04-103-0-04<br>Government Silk Filature -Santemarahalli  | 0.72                | Adjustment of Interest on Depreciation Reserve Fund                                                                                                        |
|         |                                                                  | 2049-05-101-1-04-240<br>(C) Government Silk Filature - Santemarahalli                              | 0852-08-202-2-02<br>Government Silk Filature - Santemarahalli | 0.02                |                                                                                                                                                            |
|         |                                                                  | 2852-08-202-2-01-271<br>Government Silk Filature Santhemarahalli]                                  | 8115-00-103-0-15<br>Government Silk Filature Santhemarahalli  | 0.01                | Amount transferred to Depreciation/ Renewal Reserve Fund.                                                                                                  |
| 18.     | Adjustment of Travel Concession                                  | 2011-02-800-0-04-041<br>[Travel Concession to Ex Members of Legislative Council]                   | 0041-00-102-0-05<br>[Taxes on Vehicles and Service Tax]       | 0.03                | Motor Vehicles Tax due to Government by State Transport Corporations adjusted towards free bus passes provided by the Corporation to Ex-MLAs and Ex - MLCs |
| 19.     | Port Development Fund                                            | 3051-02-797-0-02-261<br>Transfer of Receipts under Ports and Light Houses to Port Development Fund | 8229-00-112-0-00<br>Port Development Fund                     | 20.33               | Adjustment of Receipts under Ports and Light Houses and the Expenditure that was initially booked under Consolidated Fund, to the Public Account.          |
|         |                                                                  | 3051-02-902-0-00-261<br>Deduct Expenditure met out of Port Development Fund                        |                                                               | 13.66               |                                                                                                                                                            |
|         |                                                                  | 5051-80-902-0-01-261<br>Deduct Expenditure met from Port Development Fund                          |                                                               | 10.06               |                                                                                                                                                            |

**Annexure-A**

**Statements of Periodical /Other adjustments  
Note 1 (ii) of Notes to Accounts**

**A-Periodical Adjustments:**

| Sl. No. | Adjustment                     | Heads of Account affected                                                 |                                                     | Amount<br>(₹ in crore) | Remarks                                                                                                                                                                                            |
|---------|--------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1)     | (2)                            | (3)                                                                       | (4)                                                 | (5)                    | (6)                                                                                                                                                                                                |
| 20.     | State Disaster Response Fund   | 2245-05-101-0-08-261<br>Transfer of Central share to SDR Fund             | 8121-00-122-1-00<br>State Disaster Response Fund    | 632.80                 | Adjustment of State and Central Share to SDRF, grants from NDRF, interest on unspent balance to SDRF and the expenditure that was initially booked under Consolidated Fund, to the Public Account. |
|         |                                | 2245-05-101-0-04-261<br>Transfer of State share SDR Fund                  |                                                     | 210.40                 |                                                                                                                                                                                                    |
|         |                                | 2245-05-901-0-03-261<br>Expenditure met from SDRF                         |                                                     | 843.20                 |                                                                                                                                                                                                    |
|         |                                | 2049-05-105-0-01-240<br>(C) Interest on General and Other Reserve Fund    |                                                     | 2.42                   |                                                                                                                                                                                                    |
|         |                                | 2245-05-101-0-05-261<br>NDRF- Inter Account Transfer                      | 8121-00-122-2-00<br>National Disaster Response Fund | 689.27                 |                                                                                                                                                                                                    |
|         |                                | 2245-05-901-0-04-261<br>Expenditure met from SDRF/SDMF/NDRF               |                                                     | 689.27                 |                                                                                                                                                                                                    |
| 21.     | State Disaster Mitigation Fund | 2245-05-101-0-09-261<br>Transfer of Central share to SDM Fund             | 8121-00-130-0-01<br>State Share of SDMF Karnataka   | 158.20                 | Adjustment of State and Central Share to SDMF, grants from NDRF and the expenditure that was initially booked under Consolidated Fund, to the Public Account.                                      |
|         |                                | 2245-05-901-0-05-261<br>Expenditure met from SDMF                         |                                                     | 184.50                 |                                                                                                                                                                                                    |
|         |                                | 2245-05-101-0-10-261<br>Transfer of State Share to SDM Fund               | 8121-00-130-0-02<br>State Share of NDRF             | 52.60                  |                                                                                                                                                                                                    |
| 22.     | State Urban Transport Fund     | 2217-80-797-0-02-261<br>[Transfer of Cess collected on Motor Vehicle Tax] | 8229-00-200-0-33<br>State Urban Transport Fund      | 43.58                  | Adjustment of urban transport cess collected on Motor Vehicle Tax to the Public Account.                                                                                                           |
|         |                                | 2217-80-797-0-04-261<br>[Transfer of Cess on Property Tax of ULBs]        |                                                     | 0.03                   |                                                                                                                                                                                                    |
|         |                                | 4217-60-902-0-03-261<br>[Deduct Amount met from SUTF]                     |                                                     | 30.00                  |                                                                                                                                                                                                    |

**Annexure-A**

**Statements of Periodical /Other adjustments  
Note 1 (ii) of Notes to Accounts**

**A-Periodical Adjustments:**

| Sl. No. | Adjustment                                | Heads of Account affected                                                            |                                                                              | Amount<br>(₹ in crore) | Remarks                                                                                                                                                               |
|---------|-------------------------------------------|--------------------------------------------------------------------------------------|------------------------------------------------------------------------------|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1)     | (2)                                       | (3)                                                                                  | (4)                                                                          | (5)                    | (6)                                                                                                                                                                   |
| 23.     | Karnataka Forest Development Fund         | 2406-01-797-0-01-261<br>Transfer of Forest Development Tax                           | 8229-00-200-0-04<br>Karnataka Forest Development Fund                        | 16.45                  | Adjustment of Forest Development Tax and the relevant expenditure that was initially booked under Consolidated Fund to the Public Account.                            |
| 24.     | Protected Area Management Fund            | 2406-02-797-0-01-261<br>Transfer of Receipts from Sanctuaries                        | 8229-00-200-0-29<br>Protected Area Management Fund                           | 0.01                   | Adjustment of Receipts from Sanctuaries and the relevant expenditure that was initially booked under Consolidated Fund to the Public Account.                         |
|         |                                           | 2406-02-902-0-00-261<br>Deduct Expenditure met from Protected Area Management Fund   |                                                                              | 0.99                   |                                                                                                                                                                       |
| 25.     | Forestry and Wild Life Afforestation Fund | 2406-01-797-0-04-261<br>Transfer of Receipts to Afforestation Fund                   | 8229-00-200-0-34<br>Afforestation Fund for Compensating Environmental Losses | 28.77                  | Adjustment of receipts and the relevant expenditure that was initially booked under Consolidated Fund to the Public Account.                                          |
|         |                                           | 2406-01-902-0-03-261<br>Deduct Expenditure met from Afforestation Fund               |                                                                              | 19.51                  |                                                                                                                                                                       |
| 26.     | Compensatory Afforestation Fund           | 2406-04-904-1-01-261<br>Deduct Amount met from SCAF-Compensatory Afforestation       | 8121-00-129-0-01<br>Compensatory Afforestation                               | 15.41                  | Adjustment of Interest to State Compensatory Afforestation Fund and the relevant expenditure that was initially booked under Consolidated Fund to the Public Account. |
|         |                                           | 2406-04-904-1-02-261<br>Deduct Amount met from SCAF-Catchment Area Treatment Plan    | 8121-00-129-0-02<br>Catchment Area Treatment Plan                            | 0.30                   |                                                                                                                                                                       |
|         |                                           | 2406-04-904-1-04-261<br>Deduct Amount met from SCAF-Net Present value of Forest land | 8121-00-129-0-04<br>Net Present value of Forest land                         | 151.55                 |                                                                                                                                                                       |
|         |                                           | 2406-04-904-1-05-261<br>Deduct Amount met from SCAF- Interest                        | 8121-00-129-0-05<br>Interest                                                 | 2.90                   |                                                                                                                                                                       |
|         |                                           | 2049-05-102-0-01-240<br>(C) Interest on Reserve Fund                                 |                                                                              | 42.86                  |                                                                                                                                                                       |

**Annexure-A - contd.**

**Statements of Periodical /Other adjustments  
Note 1 (ii) of Notes to Accounts**

**B-Other Adjustments:**

| Sl. No. | Adjustment                                 | Heads of Account affected                                            |                                                                       | Amount (₹ in crore) | Remarks                                                                |
|---------|--------------------------------------------|----------------------------------------------------------------------|-----------------------------------------------------------------------|---------------------|------------------------------------------------------------------------|
| (1)     | (2)                                        | (3)                                                                  | (4)                                                                   | (5)                 | (6)                                                                    |
| 1.      | Guarantee Commission                       | 2055-00-113-0-03-100<br>Welfare of Police personnel                  | 0075-00-108-0-01<br>[Miscellaneous General Services – Guarantee Fees] | 0.23                | Guarantee Commission Payable by KSPH&IDC Ltd                           |
|         |                                            | 2515-00-198-1-12-300<br>[Other Rural Dev. Prog.]                     |                                                                       | 34.84               | Guarantee Commission Payable by Power Company of Karnataka Ltd         |
|         |                                            | 3054-80-800-0-10-100<br>[KRDC Ltd]                                   |                                                                       | 6.17                | Guarantee Commission Payable by KRDC Ltd                               |
|         |                                            | 2216-03-101-2-05-100<br>[Rajiv Gandhi Rural Housing Corporation]     |                                                                       | 8.49                | Guarantee Commission payable by Rajiv Gandhi Rural Housing Corporation |
|         |                                            | 2701-80-190-0-04-100<br>Krishna Bhagya Jala/Cauvery Neeravari Nigama |                                                                       | 82.95               | Guarantee Commission Payable by the Nigamas                            |
|         |                                            | 2701-80-190-0-03-100<br>Karnataka Neeravari Nigama                   |                                                                       | 29.49               |                                                                        |
|         |                                            | 2700-11-800-0-01-100<br>Visvesvaraiah Jala Nigama                    |                                                                       | 19.99               |                                                                        |
|         |                                            | 2701-80-190-0-06-100<br>Cauvery Neeravari Nigama                     |                                                                       | 27.67               |                                                                        |
| 2.      | Police Establishment in Existing Districts | 2055-00-109-1-01-041<br>Travel Expenses                              | 0041-00-102-0-05-000<br>KSRTC                                         | 3.28                | Adjustment of Dues payable by Police warrants to KSRTC Bangalore       |



**Annexure – B**

**Details of substantial Expenditure and Receipts booked under Minor Head 800  
Note 2 (iv) of Notes to Accounts**

(₹ in crore)

| <b>Sl. No.</b>                         | <b>Major Head</b> | <b>Total Receipts / Expenditure for 2020-21</b> | <b>Amount booked under Minor Head - 800</b> | <b>Percentage of Minor Head - 800</b> |
|----------------------------------------|-------------------|-------------------------------------------------|---------------------------------------------|---------------------------------------|
| <b>(1)</b>                             | <b>(2)</b>        | <b>(3)</b>                                      | <b>(4)</b>                                  | <b>(5)</b>                            |
| <b>Revenue and Capital Receipts</b>    |                   |                                                 |                                             |                                       |
| 1                                      | 0056              | 3.87                                            | 2.01                                        | 51.78                                 |
| 2                                      | 0059              | 37.33                                           | 33.81                                       | 90.59                                 |
| 3                                      | 0211              | 3.16                                            | 3.16                                        | 99.99                                 |
| 4                                      | 0220              | 1.94                                            | 1.94                                        | 99.9                                  |
| 5                                      | 0235              | 2.98                                            | 2.68                                        | 89.9                                  |
| 6                                      | 0425              | 43.30                                           | 33.39                                       | 77.13                                 |
| 7                                      | 0515              | 46.72                                           | 46.69                                       | 99.94                                 |
| 8                                      | 0701              | 21.63                                           | 14.27                                       | 65.95                                 |
| 9                                      | 0852              | 1.82                                            | 1.34                                        | 74.04                                 |
| 10                                     | 1051              | 15.60                                           | 10.89                                       | 69.77                                 |
| 11                                     | 1053              | 15.32                                           | 14.74                                       | 96.23                                 |
| 12                                     | 1452              | 0.41                                            | 0.41                                        | 99.06                                 |
| 13                                     | 4000              | 45.23                                           | 46.94                                       | 103.78                                |
| <b>Revenue and Capital Expenditure</b> |                   |                                                 |                                             |                                       |
| 1                                      | 3475              | 4,311.70                                        | 3,000.00                                    | 69.58                                 |
| 2                                      | 4217              | 3,332.11                                        | 3,065.07                                    | 91.99                                 |
| 3                                      | 4515              | 86.53                                           | 60.36                                       | 69.76                                 |
| 4                                      | 5051              | 99.26                                           | 93.91                                       | 94.61                                 |

**Annexure C**

**Age analysis of AC bills  
Note 2 (vii) of Notes to Accounts**

(₹ in crore)

| <b>SI No.</b>                                               | <b>Year</b> | <b>Amount</b> |
|-------------------------------------------------------------|-------------|---------------|
| <b>(1)</b>                                                  | <b>(2)</b>  | <b>(3)</b>    |
| <b>Major Head 2055 – Police</b>                             |             |               |
| 1                                                           | 2016-2017   | 0.05          |
| 2                                                           | 2017-2018   | 1.90          |
| 3                                                           | 2018-2019   | 9.12          |
| 4                                                           | 2019-2020   | 5.50          |
| 5                                                           | 2020-2021   | 14.99         |
| <b>Total</b>                                                |             | <b>31.56</b>  |
| <b>Major Head 2015 – Elections</b>                          |             |               |
| 6                                                           | 2006-2007   | 0.00          |
| 7                                                           | 2009-2010   | 0.28          |
| 8                                                           | 2012-2013   | 0.13          |
| 9                                                           | 2013-2014   | 0.19          |
| 10                                                          | 2014-2015   | 0.21          |
| 11                                                          | 2015-2016   | 0.16          |
| 12                                                          | 2016-2017   | 0.01          |
| 13                                                          | 2017-2018   | 0.29          |
| 14                                                          | 2018-2019   | 19.43         |
| 15                                                          | 2019-2020   | 13.73         |
| 16                                                          | 2020-2021   | 2.49          |
| <b>Total</b>                                                |             | <b>36.92</b>  |
| <b>Major Head 2515 – Other Rural Development Programmes</b> |             |               |
| 17                                                          | 2006-2007   | 0.03          |
| 18                                                          | 2007-2008   | 0.00          |
| 19                                                          | 2010-2011   | 0.11          |
| 20                                                          | 2011-2012   | 0.00          |
| 21                                                          | 2014-2015   | 0.00          |
| 22                                                          | 2015-2016   | 1.16          |
| 23                                                          | 2016-2017   | 0.01          |
| 24                                                          | 2017-2018   | 0.03          |

**Annexure C – conclud.**

**Age analysis of AC bills  
Note 2 (vii) of Notes to Accounts**

(₹ in crore)

| <b>SI No.</b>                                                          | <b>Year</b> | <b>Amount</b> |
|------------------------------------------------------------------------|-------------|---------------|
| <b>(1)</b>                                                             | <b>(2)</b>  | <b>(3)</b>    |
| <b>Major Head 2515 – Other Rural Development Programmes – conclud.</b> |             |               |
| 25                                                                     | 2018-2019   | 0.01          |
| 26                                                                     | 2019-2020   | 0.04          |
| 27                                                                     | 2020-2021   | 36.62         |
| <b>Total</b>                                                           |             | <b>38.02</b>  |

₹0.00 crore due to less than lakh.

## Annexure – D

### Age Analysis of pending Utilisation Certificate

#### Note 2 (viii) of Notes to Accounts

(₹ in crore)

| SI No.                                             | Financial Year | Accounting Month | Due Month  | Due Year | No. | Amount       |
|----------------------------------------------------|----------------|------------------|------------|----------|-----|--------------|
| (1)                                                | (2)            | (3)              | (4)        | (5)      | (6) | (7)          |
| <b>Major Head 2210 – Medical and Public Health</b> |                |                  |            |          |     |              |
| 1                                                  | 2015-16        | 11-11-2015       | 11-05-2017 | 2017-18  | 1   | 1.09         |
| 2                                                  | 2015-16        | 01-01-2016       | 01-07-2017 | 2017-18  | 1   | 0.76         |
| 3                                                  | 2016-17        | 06-06-2016       | 06-12-2017 | 2017-18  | 1   | 0.09         |
| 4                                                  | 2016-17        | 06-06-2016       | 06-12-2017 | 2017-18  | 1   | 0.50         |
| 5                                                  | 2018-19        | 12-12-2018       | 12-06-2020 | 2020-21  | 1   | 0.61         |
| 6                                                  | 2018-19        | 12-12-2018       | 12-06-2020 | 2020-21  | 1   | 1.22         |
| 7                                                  | 2018-19        | 01-01-2019       | 01-07-2020 | 2020-21  | 1   | 0.11         |
| 8                                                  | 2018-19        | 03-03-2019       | 03-09-2020 | 2020-21  | 1   | 0.11         |
| 9                                                  | 2018-19        | 03-03-2019       | 03-09-2020 | 2020-21  | 1   | 0.52         |
| 10                                                 | 2018-19        | 03-03-2019       | 03-09-2020 | 2020-21  | 1   | 0.57         |
| 11                                                 | 2018-19        | 03-03-2019       | 03-09-2020 | 2020-21  | 1   | 1.67         |
| 12                                                 | 2018-19        | 03-03-2019       | 03-09-2020 | 2020-21  | 1   | 11.69        |
| 13                                                 | 2018-19        | 04-04-2019       | 04-10-2020 | 2020-21  | 1   | 0.31         |
| 14                                                 | 2018-19        | 04-04-2019       | 04-10-2020 | 2020-21  | 1   | 0.61         |
| 15                                                 | 2018-19        | 04-04-2019       | 04-10-2020 | 2020-21  | 1   | 4.11         |
| 16                                                 | 2019-20        | 06-06-2019       | 31-12-2020 | 2020-21  | 1   | 0.27         |
| 17                                                 | 2019-20        | 07-07-2019       | 30-01-2021 | 2020-21  | 1   | 0.00         |
| 18                                                 | 2019-20        | 09-09-2019       | 31-03-2021 | 2020-21  | 1   | 0.27         |
| <b>Grand Total</b>                                 |                |                  |            |          |     | <b>24.50</b> |
| <b>Major Head 2204 – Sports and Youth Services</b> |                |                  |            |          |     |              |
| 19                                                 | 2018-19        | 01-12-2018       | 01-06-2020 | 2020-21  | 1   | 0.71         |
| 20                                                 | 2018-19        | 01-12-2018       | 01-06-2020 | 2020-21  | 1   | 1.20         |
| 21                                                 | 2018-19        | 01-01-2019       | 01-07-2020 | 2020-21  | 1   | 0.21         |
| 22                                                 | 2018-19        | 01-02-2019       | 01-08-2020 | 2020-21  | 1   | 0.13         |
| 23                                                 | 2018-19        | 01-02-2019       | 01-08-2020 | 2020-21  | 1   | 2.76         |
| 24                                                 | 2019-20        | 06-06-2019       | 31-12-2020 | 2020-21  | 1   | 1.25         |
| 25                                                 | 2019-20        | 06-06-2019       | 31-12-2020 | 2020-21  | 1   | 0.15         |
| 26                                                 | 2019-20        | 07-07-2019       | 28-02-2021 | 2020-21  | 1   | 0.12         |
| 27                                                 | 2019-20        | 07-07-2019       | 28-02-2021 | 2020-21  | 1   | 1.15         |
| 28                                                 | 2019-20        | 08-08-2019       | 28-02-2021 | 2020-21  | 1   | 0.15         |
| 29                                                 | 2019-20        | 08-08-2019       | 28-02-2021 | 2020-21  | 1   | 1.05         |
| 30                                                 | 2019-20        | 09-09-2019       | 31-03-2021 | 2020-21  | 1   | 3.00         |
| 31                                                 | 2019-20        | 09-09-2019       | 31-03-2021 | 2020-21  | 1   | 0.30         |
| 32                                                 | 2019-20        | 09-09-2019       | 31-03-2021 | 2020-21  | 1   | 0.20         |
| <b>Grand Total</b>                                 |                |                  |            |          |     | <b>12.37</b> |

₹0.00 crore due to less than lakh.

**ANNEXURE - E**

**Details of PSUs/Statutory Bodies etc. for the year 2020-21 for which the accounts are not finalized till March 2021.**

**Note 2 (xii) of Notes to Accounts**

| Sl. No. | Name of Company/Statutory Corporation/Autonomous Body | Year of Accounts since when due/pending finalisation |
|---------|-------------------------------------------------------|------------------------------------------------------|
| (1)     | (2)                                                   | (3)                                                  |
| 01      | Bangalore Water Supply and Sewerage Board             | 2018-19                                              |
| 02      | Mysore Sugar Company Limited                          | 2014-15                                              |

**ANNEXURE – F**

**Details of Guarantees Fees / Commission**

**Note 2 (xiii) of Notes to Accounts**

(₹ in crore)

| <b>Sector</b>                                      | <b>No. of Guarantees</b> | <b>Maximum Amount Guaranteed</b> | <b>Guarantee Commission /Fee Receivable</b> | <b>Guarantee Commission /Fee Received</b> |
|----------------------------------------------------|--------------------------|----------------------------------|---------------------------------------------|-------------------------------------------|
| <b>(1)</b>                                         | <b>(2)</b>               | <b>(3)</b>                       | <b>(4)</b>                                  | <b>(5)</b>                                |
| Power                                              | 23                       | 11,918.23                        | 62.23                                       | 54.71                                     |
| Co-operation                                       | 9                        | 1,867.86                         | 151.63                                      | 28.12                                     |
| Irrigation                                         | 32                       | 21,865.00                        | 203.55                                      | 165.63                                    |
| Roads and Transport                                | 3                        | 771.20                           | 4.79                                        | 6.17                                      |
| Urban Development and Housing                      | 44                       | 5,378.86                         | 73.45                                       | 10.38                                     |
| Food, civil Supplies & Consumer Affairs Department | 1                        | 400.00                           | 22.67                                       | 0.00                                      |
| State Financial Corporation                        | 12                       | 1,908.00                         | 14.50                                       | 14.50                                     |
| Any other                                          | 48                       | 994.53                           | 17.79                                       | 1.50                                      |
| <b>Total</b>                                       | <b>172</b>               | <b>45,103.68</b>                 | <b>550.61</b>                               | <b>281.01</b>                             |

₹0.00 crore due to less than lakh.

**Annexure G**

**Expenditure under MH-3435-Ecology and Environment complied based on vouchers/information received from the state Government**

**Note 2 (xiv) of Notes to Accounts**

**(₹ in crore)**

| Major Head | Sub Major Head | Minor Head | Sub Head | Detailed Head | Object Head | 2018-19                           |             | 2019-20                           |             | 2020-21                           |             |
|------------|----------------|------------|----------|---------------|-------------|-----------------------------------|-------------|-----------------------------------|-------------|-----------------------------------|-------------|
|            |                |            |          |               |             | Budget (Original + Supplementary) | Expenditure | Budget (Original + Supplementary) | Expenditure | Budget (Original + Supplementary) | Expenditure |
| (1)        | (2)            | (3)        | (4)      | (5)           | (6)         | (7)                               | (8)         | (9)                               | (10)        | (11)                              | (12)        |
| 3435       | 03             | 003        | 0        | 01            | 103         | 0.10                              | 0.08        | 0.10                              | 0.07        | 0.10                              | 0.00        |
| 3435       | 03             | 003        | 0        | 13            | 139         | Nil                               | Nil         | Nil                               | Nil         | Nil                               | Nil         |
| 3435       | 03             | 003        | 0        | 15            | 034         | Nil                               | Nil         | Nil                               | Nil         | Nil                               | Nil         |
| 3435       | 03             | 003        | 0        | 15            | 059         | Nil                               | Nil         | Nil                               | Nil         | Nil                               | Nil         |
| 3435       | 03             | 003        | 0        | 15            | 101         | 0.89                              | 0.89        | 0.93                              | 0.70        | 1.13                              | 0.45        |
| 3435       | 03             | 003        | 0        | 15            | 102         | 0.20                              | 0.20        | 0.25                              | 0.19        | 0.25                              | 0.25        |
| 3435       | 03             | 003        | 0        | 15            | 103         | 0.77                              | 0.77        | 2.61                              | 1.47        | 2.61                              | 2.61        |
| 3435       | 03             | 003        | 0        | 15            | 115         | 1.30                              | 1.30        | 1.36                              | 1.02        | 1.83                              | 1.83        |
| 3435       | 03             | 003        | 0        | 15            | 200         | 0.21                              | 0.21        | 0.21                              | 0.16        | 0.21                              | 0.21        |
| 3435       | 03             | 003        | 0        | 16            | 034         | Nil                               | Nil         | Nil                               | Nil         | Nil                               | Nil         |
| 3435       | 03             | 003        | 0        | 16            | 059         | Nil                               | Nil         | Nil                               | Nil         | Nil                               | Nil         |
| 3435       | 03             | 003        | 0        | 16            | 101         | Nil                               | Nil         | Nil                               | Nil         | Nil                               | Nil         |
| 3435       | 03             | 003        | 0        | 16            | 103         | Nil                               | Nil         | Nil                               | Nil         | Nil                               | Nil         |
| 3435       | 03             | 003        | 0        | 16            | 139         | Nil                               | Nil         | Nil                               | Nil         | Nil                               | Nil         |

**Annexure G**

**Expenditure under MH-3435-Ecology and Environment complied based on vouchers/information received from the state Government**

**Note 2 (xiv) of Notes to Accounts**

(₹ in crore)

| Major Head | Sub Major Head | Minor Head | Sub Head | Detailed Head | Object Head | 2018-19                           |             | 2019-20                           |             | 2020-21                           |             |
|------------|----------------|------------|----------|---------------|-------------|-----------------------------------|-------------|-----------------------------------|-------------|-----------------------------------|-------------|
|            |                |            |          |               |             | Budget (Original + Supplementary) | Expenditure | Budget (Original + Supplementary) | Expenditure | Budget (Original + Supplementary) | Expenditure |
| (1)        | (2)            | (3)        | (4)      | (5)           | (6)         | (7)                               | (8)         | (9)                               | (10)        | (11)                              | (12)        |
| 3435       | 03             | 101        | 0        | 02            | 002         | 0.14                              | 0.03        | 0.01                              | Nil         | Nil                               | Nil         |
| 3435       | 03             | 101        | 0        | 02            | 003         | Nil                               | Nil         | 0.01                              | Nil         | Nil                               | Nil         |
| 3435       | 03             | 101        | 0        | 02            | 011         | 0.08                              | 0.01        | Nil                               | Nil         | Nil                               | Nil         |
| 3435       | 03             | 101        | 0        | 02            | 014         | 0.03                              | Nil         | Nil                               | Nil         | Nil                               | Nil         |
| 3435       | 03             | 101        | 0        | 02            | 021         | 0.03                              | Nil         | Nil                               | Nil         | Nil                               | Nil         |
| 3435       | 03             | 101        | 0        | 02            | 034         | 0.13                              | Nil         | Nil                               | Nil         | Nil                               | Nil         |
| 3435       | 03             | 101        | 0        | 02            | 041         | 0.05                              | Nil         | Nil                               | Nil         | Nil                               | Nil         |
| 3435       | 03             | 101        | 0        | 02            | 051         | 0.19                              | Nil         | Nil                               | Nil         | Nil                               | Nil         |
| 3435       | 03             | 101        | 0        | 02            | 052         | 0.02                              | Nil         | Nil                               | Nil         | Nil                               | Nil         |
| 3435       | 03             | 101        | 0        | 02            | 059         | Nil                               | Nil         | Nil                               | Nil         | Nil                               | Nil         |
| 3435       | 03             | 101        | 0        | 02            | 071         | 0.06                              | Nil         | Nil                               | Nil         | Nil                               | Nil         |
| 3435       | 03             | 101        | 0        | 03            | 034         | Nil                               | Nil         | Nil                               | Nil         | Nil                               | Nil         |
| 3435       | 03             | 101        | 0        | 03            | 059         | Nil                               | Nil         | Nil                               | Nil         | Nil                               | Nil         |
| 3435       | 03             | 101        | 0        | 03            | 103         | 0.70                              | 0.53        | 0.25                              | 0.25        | 0.25                              | 0.25        |



**Annexure G**

**Expenditure under MH-3435-Ecology and Environment complied based on vouchers/information received from the state Government**

**Note 2 (xiv) of Notes to Accounts**

(₹ in crore)

| Major Head | Sub Major Head | Minor Head | Sub Head | Detailed Head | Object Head | 2018-19                           |             | 2019-20                           |             | 2020-21                           |             |
|------------|----------------|------------|----------|---------------|-------------|-----------------------------------|-------------|-----------------------------------|-------------|-----------------------------------|-------------|
|            |                |            |          |               |             | Budget (Original + Supplementary) | Expenditure | Budget (Original + Supplementary) | Expenditure | Budget (Original + Supplementary) | Expenditure |
| (1)        | (2)            | (3)        | (4)      | (5)           | (6)         | (7)                               | (8)         | (9)                               | (10)        | (11)                              | (12)        |
| 3435       | 03             | 101        | 0        | 03            | 115         | 0.41                              | 0.31        | 0.38                              | 0.37        | 0.38                              | 0.38        |
| 3435       | 03             | 103        | 0        | 06            | 034         | Nil                               | Nil         | Nil                               | Nil         | Nil                               | Nil         |
| 3435       | 03             | 103        | 0        | 06            | 059         | Nil                               | Nil         | Nil                               | Nil         | Nil                               | Nil         |
| 3435       | 03             | 103        | 0        | 06            | 101         | 1.15                              | 1.15        | 0.86                              | 0.86        | 1.67                              | 1.54        |
| 3435       | 03             | 103        | 0        | 06            | 102         | 0.10                              | 0.10        | 0.20                              | 0.20        | 0.20                              | 0.20        |
| 3435       | 03             | 103        | 0        | 06            | 103         | 1.90                              | 1.90        | 1.26                              | 1.26        | 1.26                              | 1.26        |
| 3435       | 03             | 103        | 0        | 06            | 115         | 0.72                              | 0.72        | 1.00                              | 1.00        | 0.82                              | 0.82        |
| 3435       | 03             | 103        | 0        | 06            | 200         | 0.42                              | 0.42        | 0.42                              | 0.42        | 0.42                              | 0.42        |
| 3435       | 03             | 103        | 0        | 07            | 034         | Nil                               | Nil         | Nil                               | Nil         | Nil                               | Nil         |
| 3435       | 03             | 103        | 0        | 07            | 059         | Nil                               | Nil         | Nil                               | Nil         | Nil                               | Nil         |
| 3435       | 03             | 103        | 0        | 07            | 103         | 0.50                              | 0.38        | 0.20                              | 0.15        | 0.35                              | 0.19        |
| 3435       | 03             | 103        | 0        | 07            | 115         | 0.21                              | 0.16        | 0.50                              | 0.38        | 0.38                              | 0.38        |
| 3435       | 03             | 103        | 0        | 08            | 103         | 1.00                              | Nil         | 0.10                              | Nil         | Nil                               | Nil         |
| 3435       | 03             | 911        | 0        | 00            | 000         | Nil                               | (-) 5.97    | Nil                               | Nil         | Nil                               | Nil         |

**Annexure G**

**Expenditure under MH-3435-Ecology and Environment complied based on vouchers/information received from the state Government**

**Note 2 (xiv) of Notes to Accounts**

(₹ in crore)

| Major Head   | Sub Major Head | Minor Head | Sub Head | Detailed Head | Object Head | 2018-19                           |             | 2019-20                           |             | 2020-21                           |              |
|--------------|----------------|------------|----------|---------------|-------------|-----------------------------------|-------------|-----------------------------------|-------------|-----------------------------------|--------------|
|              |                |            |          |               |             | Budget (Original + Supplementary) | Expenditure | Budget (Original + Supplementary) | Expenditure | Budget (Original + Supplementary) | Expenditure  |
| (1)          | (2)            | (3)        | (4)      | (5)           | (6)         | (7)                               | (8)         | (9)                               | (10)        | (11)                              | (12)         |
| 3435         | 04             | 103        | 0        | 07            | 051         | Nil                               | Nil         | Nil                               | Nil         | Nil                               | Nil          |
| 3435         | 04             | 103        | 0        | 08            | 103         | 1.00                              | Nil         | 4.00                              | 0.00        | Nil                               | Nil          |
| 3435         | 60             | 800        | 0        | 03            | 002         | 0.25                              | 0.37        | 0.42                              | 0.38        | 0.44                              | 0.49         |
| 3435         | 60             | 800        | 0        | 03            | 003         | Nil                               | Nil         | 0.01                              | Nil         | Nil                               | Nil          |
| 3435         | 60             | 800        | 0        | 03            | 011         | 0.15                              | 0.06        | 0.05                              | 0.04        | 0.11                              | 0.06         |
| 3435         | 60             | 800        | 0        | 03            | 014         | 0.05                              | 0.05        | 0.06                              | 0.05        | 0.06                              | 0.07         |
| 3435         | 60             | 800        | 0        | 03            | 020         | Nil                               | Nil         | Nil                               | Nil         | Nil                               | Nil          |
| 3435         | 60             | 800        | 0        | 03            | 021         | 0.03                              | Nil         | 0.03                              | 0.00        | 0.03                              | 0.00         |
| 3435         | 60             | 800        | 0        | 03            | 034         | 0.34                              | 0.29        | 0.42                              | 0.31        | 0.40                              | 0.31         |
| 3435         | 60             | 800        | 0        | 03            | 041         | 0.06                              | 0.04        | 0.04                              | 0.04        | 0.04                              | 0.03         |
| 3435         | 60             | 800        | 0        | 03            | 051         | 0.48                              | 0.14        | 0.20                              | 0.40        | 0.15                              | 0.14         |
| 3435         | 60             | 800        | 0        | 03            | 052         | 0.03                              | ...         | 0.02                              | 0.01        | 0.01                              | 0.00         |
| 3435         | 60             | 800        | 0        | 03            | 059         | Nil                               | Nil         | Nil                               | Nil         | Nil                               | Nil          |
| 3435         | 60             | 800        | 0        | 03            | 071         | 0.06                              | 0.05        | 0.06                              | 0.05        | 0.06                              | 0.06         |
| 3435         | 60             | 800        | 0        | 12            | 059         | Nil                               | Nil         | 0.01                              | Nil         | 0.01                              | 0.00         |
| <b>Total</b> |                |            |          |               |             | <b>13.76</b>                      | <b>4.19</b> | <b>15.97</b>                      | <b>9.78</b> | <b>13.17</b>                      | <b>11.95</b> |

## Annexure H

### Incomplete Projects aged five years and more Note 2 (xv) of Notes to Accounts

(₹ in crore)

| SI No.                         | Estimated | Progressive | SI No. | Estimated     | Progressive   | Revised Cost |
|--------------------------------|-----------|-------------|--------|---------------|---------------|--------------|
| (1)                            | (2)       | (3)         | (4)    | (5)           | (6)           | (7)          |
| <b>Roads</b>                   |           |             |        |               |               |              |
| 1                              | 3.00      | 3.30        | 22     | 1.25          | 1.33          | Nil          |
| 2                              | 1.66      | Nil         | 23     | 2.00          | 1.95          | Nil          |
| 3                              | 1.34      | Nil         | 24     | 1.00          | 1.05          | Nil          |
| 4                              | 1.66      | Nil         | 25     | 1.50          | 1.56          | Nil          |
| 5                              | 4.01      | 0.01        | 26     | 2.00          | 1.66          | Nil          |
| 6                              | 0.57      | Nil         | 27     | 1.00          | 0.80          | Nil          |
| 7                              | 2.53      | 2.32        | 28     | 1.00          | 0.93          | Nil          |
| 8                              | 1.25      | 0.64        | 29     | 1.50          | 1.58          | 0.23         |
| 9                              | 3.00      | 3.14        | 30     | 1.50          | 1.52          | 0.06         |
| 10                             | 3.00      | 2.92        | 31     | 1.20          | 1.23          | 0.07         |
| 11                             | 8.00      | 8.10        | 32     | 2.00          | 1.87          | Nil          |
| 12                             | 10.00     | 10.61       | 33     | 9.40          | 7.77          | Nil          |
| 13                             | 4.50      | 4.90        | 34     | 4.90          | 4.79          | Nil          |
| 14                             | 1.75      | 1.70        | 35     | 2.00          | 1.85          | Nil          |
| 15                             | 4.00      | 3.95        | 36     | 3.25          | 3.55          | 3.65         |
| 16                             | 4.50      | 4.09        | 37     | 3.50          | 3.64          | 3.94         |
| 17                             | 1.50      | 1.48        | 38     | 1.25          | 1.15          | Nil          |
| 18                             | 2.50      | 2.06        | 39     | 4.00          | 4.01          | Nil          |
| 19                             | 4.50      | 3.82        | 40     | 5.88          | 4.57          | Nil          |
| 20                             | 1.50      | 1.44        | 41     | 2.00          | 2.03          | 0.03         |
| 21                             | 1.50      | 1.69        |        |               |               |              |
| <b>Grand Total of 41 Items</b> |           |             |        | <b>118.40</b> | <b>105.02</b> | <b>7.97</b>  |

**Annexure H – conclud.**

**Incomplete Projects aged five years and more  
Note 2 (xv) of Notes to Accounts**

(₹ in crore)

| <b>SI No.</b>     | <b>Estimated</b> | <b>Progressive</b> |
|-------------------|------------------|--------------------|
| <b>(1)</b>        | <b>(2)</b>       | <b>(3)</b>         |
| <b>Irrigation</b> |                  |                    |
| 1                 | 1.50             | 1.44               |
| 2                 | 1.10             | 0.14               |
| 3                 | 0.80             | 0.93               |
| 4                 | 25.00            | 22.76              |
| 5                 | 1.00             | 0.71               |
| 6                 | 1.00             | 0.75               |
| 7                 | 1.00             | 1.09               |
| 8                 | 1.00             | 0.86               |
| 9                 | 1.00             | 0.69               |
| 10                | 1.00             | 1.02               |
| 11                | 1.00             | 0.42               |
| 12                | 1.50             | 2.10               |
| 13                | 1.00             | 0.72               |
| <b>Total</b>      | <b>37.90</b>     | <b>33.63</b>       |
| <b>Buildings</b>  |                  |                    |
| 1                 | 72.00            | 66.42              |
| 2                 | 33.00            | 0.96               |
| <b>Total</b>      | <b>105.00</b>    | <b>67.38</b>       |
| <b>Bridges</b>    |                  |                    |
| 1                 | 4.90             | 7.38               |
| 2                 | 3.50             | 2.69               |
| 3                 | 2.50             | 2.37               |
| <b>Total</b>      | <b>10.90</b>     | <b>12.44</b>       |
| <b>Others</b>     |                  |                    |
| 1                 | 3.00             | 1.37               |
| <b>Total</b>      | <b>3.00</b>      | <b>1.37</b>        |

All items pertains up to the year 2015-16.

**Annexure – I**

**Details of Suspense and Remittance balances  
Note 4 (iii) of Notes to Accounts**

(₹ in crore)

| Details of Minor Head |                                                                                  | 2018-19           |        | 2019-20           |        | 2020-21           |        |
|-----------------------|----------------------------------------------------------------------------------|-------------------|--------|-------------------|--------|-------------------|--------|
|                       |                                                                                  | Dr.               | Cr.    | Dr.               | Cr.    | Dr.               | Cr.    |
| (1)                   |                                                                                  | (2)               | (3)    | (4)               | (5)    | (6)               | (7)    |
| 1.                    | 8658-00-101<br>Pay and Accounts<br>Office Suspense                               | 288.08            | 16.93  | 270.30            | 10.86  | 283.51            | 3.40   |
| <b>Net</b>            |                                                                                  | <b>Dr. 271.15</b> |        | <b>Dr. 259.44</b> |        | <b>Dr.280.11</b>  |        |
| 2.                    | 8658-00-102-<br>Suspense Account<br>(Civil)                                      | 17.76             | 296.45 | 18.14             | 414.95 | 18.42             | 378.75 |
| <b>Net</b>            |                                                                                  | <b>Cr. 278.69</b> |        | <b>Cr. 396.81</b> |        | <b>Cr. 360.33</b> |        |
| 3.                    | 8658-00-110-<br>Reserve Bank of<br>India Suspense-<br>Central Accounts<br>Office | 91.41             | 183.28 | 17.59             | 154.67 | 72.61             | 53.35  |
| <b>Net</b>            |                                                                                  | <b>Cr. 91.87</b>  |        | <b>Cr. 137.08</b> |        | <b>Dr.19.26</b>   |        |
| 4.                    | 8782-00-102-1<br>Public Works<br>Remittances into<br>treasury                    | 82.61             | Nil    | 82.61             | Nil    | 82.61             | Nil    |
| <b>Net</b>            |                                                                                  | <b>Dr. 82.61</b>  |        | <b>Dr. 82.61</b>  |        | <b>Dr. 82.61</b>  |        |
| 5.                    | 8782-00-102-2<br>Public Works<br>Cheques                                         | 2.53              | 29.78  | 2.53              | 11.11  | 2.53              | 7.23   |
| <b>Net</b>            |                                                                                  | <b>Cr. 27.25</b>  |        | <b>Cr. 8.58</b>   |        | <b>Cr.4.70</b>    |        |
| 6.                    | 8782-00-103-1<br>Forest Remittances<br>into treasury                             | 12.13             | Nil    | 12.13             | Nil    | 12.13             | Nil    |
| <b>Net</b>            |                                                                                  | <b>Dr. 12.13</b>  |        | <b>Dr. 12.13</b>  |        | <b>Dr. 12.13</b>  |        |
| 7.                    | 8782-00-103-2<br>Forest Cheques                                                  | 0.83              | Nil    | 0.83              | Nil    | 0.83              | Nil    |
| <b>Net</b>            |                                                                                  | <b>Dr. 0.83</b>   |        | <b>Dr. 0.83</b>   |        | <b>Dr. 0.83</b>   |        |

**ANNEXURE – J**

**Loans and Advances made to the Loanee Entities  
Note 5 (c) of Notes to Accounts**

(₹ in crore)

| SI No.       | Head of account                      | Department                                                      | No. loans | Amount          | Earliest period to which arrears relate |
|--------------|--------------------------------------|-----------------------------------------------------------------|-----------|-----------------|-----------------------------------------|
| (1)          | (2)                                  | (3)                                                             | (4)       | (5)             | (6)                                     |
| 1.           | 6215-02-800-0-01                     | UNDER GROUND DRAINAGE                                           | 4         | 50.00           | 1977                                    |
|              | 6215-01-190-2-86                     | Cauvery Water supply scheme, stage 4 , Phase-2                  | 5         | 400.54          |                                         |
| 2.           | 6217-60-190-0-01                     | Bangalore Metro railway Corporation limited                     | 7         | 2,311.99        | 2012                                    |
| 3.           | 6235-60-800-0-06                     | Micro Credit financing                                          | 4         | 25.00           | 2015                                    |
| 4.           | 6408-02-190-1-01                     | Karnataka state Warehousing Corporation                         | 3         | 95.51           | NA                                      |
| 5.           | 6416-00-190-1-01                     | Karnataka State Co-operative Agricultural and Rural Development | 1         | 10.00           | 1999                                    |
| 6.           | 6852-02-800-0-01                     | Loans against VAT payment to industrial Unit                    | 23        | 950.00          | NA                                      |
| 7.           | 6860-04-190-2-01                     | Mysore Sugar Company limited                                    | 1         | 21.80           | 2016                                    |
| 8.           | 6860-05-190-1-00                     | Mysore Paper Mills Limited                                      | 9         | 194.31          | 2016                                    |
| 9.           | 7610-00-202-0-02<br>7610-00-202-0-03 | MCA to MLAs and MLCs                                            | 9         | 4.80            | NA                                      |
| <b>Total</b> |                                      |                                                                 | <b>66</b> | <b>4,063.95</b> |                                         |

NA – Information not available



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