



# OFFICE OF THE ACCOUNTANT GENERAL (A&E), KARNATAKA, BENGALURU



ACCOUNTS AT A GLANCE (At the end of DECEMBER 2023)					
(UNAUDITED PROVISIONAL FIGURES)					
Monthly Key indicator for the month of DECEMBER 2023					
Sl. No.	Description	Budget Estimates 2023-2024	Actuals upto DECEMBER 2023	(In Crores of Rupees)	
				% of Actual to Budget Estimates	
				Current	Previous year 2022-23
<b>1</b>	<b>Revenue Receipts</b>	<b>225909.81</b>	<b>161495.71</b>	71.49	82.35
	<b>(a) Tax Revenue (i+ii+iii+iv+v+vi+vii)</b>	<b>196904.81</b>	<b>144198.54</b>	73.23	80.88
(i)	SGST /CGST/IGST	82547.61	60917.87	73.80	84.23
(ii)	Stamps and Registration	19000.00	14244.23	74.97	84.66
(iii)	Land Revenue	103.85	720.11	693.41	617.05
(iv)	Sales Tax	20100.00	15330.66	76.27	79.72
(v)	State Excise Duties	35000.00	25455.67	72.73	76.79
(vi)	State's Share of Union Taxes	25206.60	17789.10	70.57	72.70
(vii)	Other Taxes and Duties	14946.75	9740.90	65.17	81.93
	<b>(b) Non –Tax Revenue</b>	<b>11000.00</b>	<b>8900.69</b>	80.92	83.74
	<b>(c) Grants –in-Aid and Contribution</b>	<b>18005.00</b>	<b>8396.48</b>	46.63	91.96
<b>2</b>	<b>Capital Receipts</b>	<b>60831.10</b>	<b>20884.21</b>	34.33	23.00
	(a) Recovery of Loans and Advances (Non debt Capital Receipts)	227.50	30.13	13.24	191.64
	(b) Other Receipts	22.50	32.23	143.24	-0.67
	(c) Borrowings and Other Liabilities (Net)	60581.10	<b>20821.85</b>	34.37	22.81
<b>3</b>	<b>Total Receipts (1+2)</b>	<b>286740.91</b>	<b>182379.92</b>	63.60	67.80
<b>4</b>	<b>Revenue Expenditure (a+b+c+d+e)</b>	<b>225507.38</b>	<b>159717.44</b>	70.83	68.16
	(a) Expenditure on Revenue Account {(excluding (b), (c), (d) & (e)}	164504.59	105210.20	63.96	68.74
	(b) Expenditure on Interest Payments	34023.00	21131.93	62.11	64.58



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	(c) Expenditure on Salaries/Wages	0.00	15937.13	0.00	0.00
	(d) Expenditure on Pension	26979.79	17438.18	64.63	68.87
	(e) Expenditure on Subsidy	0.00	0.00	0.00	0.00
<b>5</b>	<b>Capital Expenditure (a+b)</b>	<b>58327.84</b>	<b>20284.45</b>	34.78	68.43
	(a) Expenditure on Capital Account {(excluding (b))}	58327.84	20284.45	34.78	68.43
	(b) Expenditure on Salaries/Wages	0.00	0.00	0.00	0.00
<b>6</b>	<b>Sector Wise Expenditure</b>				
<b>(i)</b>	<b>General Sector</b>	<b>86157.42</b>	<b>53757.30</b>	62.39	68.17
	(a) Revenue	81820.25	52987.20	64.76	1.37
	(b) Capital	4337.17	770.10	17.76	3427.22
<b>(ii)</b>	<b>Social Sector</b>	<b>93510.75</b>	<b>68273.45</b>	73.01	65.76
	(a) Revenue	81084.11	64648.38	79.73	0.93
	(b) Capital	12426.64	3625.07	29.17	595.14
<b>(iii)</b>	<b>Economic Sector</b>	<b>97351.27</b>	<b>53420.48</b>	54.87	44.94
	(a) Revenue	55787.25	37531.20	67.28	13.48
	(b) Capital	41564.02	15889.28	38.23	92.06
<b>(iv)</b>	<b>Grants –in-aid-Contributions</b>	<b>6815.75</b>	<b>4550.65</b>	66.77	60.25
<b>7</b>	<b>Total Expenditure (4+ 5)</b>	<b>283835.22</b>	<b>180001.89</b>	63.42	68.21
<b>8</b>	<b>Loans and Advances Disbursed</b>	<b>2905.69</b>	<b>2378.03</b>	81.84	37.93
<b>9</b>	<b>Revenue Surplus (+)/Deficit (-) (1 - 4)</b>	<b>402.43</b>	<b>1778.27</b>	441.88	-115.13
<b>10</b>	<b>Fiscal /Surplus(+)/Deficit (-) [{ 1 + 2(a) +2(b) } ] - [(7+8)]</b>	<b>-60581.09</b>	<b>-20821.85</b>	34.37	22.81
<b>11</b>	<b>Primary Deficit (-)/Surplus (+) [{1 +2(a)+2(b)]} – [{4(a)+(c)+(d)+(e)+ 5 + 8]</b>	<b>-26558.09</b>	<b>-310.08</b>	1.17	-15.36



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## 115 .DECEMBER 2023

Expenditure on Capital Account includes Capital Expenditure and of Loans and Advances disbursed as shown below:

**( In Crores of Rupees)**

	Capital Expenditure	Loans & Advances	Total
	<b>20284.45</b>	<b>2378.03</b>	<b>22662.48</b>

## Cash Balance

**( In Crores of Rupees)**

	Budget Estimates	Actuals to the end of DECEMBER 2023
<b>OB</b>	-4197.98	2788.22
<b>CB</b>	-8837.89	3587.07
<b>NET</b>	<b>4639.91</b>	<b>-798.85</b>

**Assistant Accounts Officer/Book II**



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**STATE SHARE OF UNION TAXES**

**DECEMBER 2023**

*(In Crores of Rupees)*

<b>Head of Account</b>	<b>Progressive Amount</b>
<b>0020-Corporation Tax</b>	8346.19
<b>0021-Taxes on Income other than corporation Tax</b>	8119.70
<b>0032-Taxes on Wealth</b>	0.00
<b>0037-Customs</b>	928.51
<b>0038-Union Excise Duties</b>	388.86
<b>0044-Service Tax</b>	5.84
<b>TOTAL</b>	<b>17789.10</b>



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## Financing of Deficits

*(In Crores of Rupees)*

Sl No	Items	Budget Estimates	Actuals to the end of DECEMBER 2023
1	Net of Sector E- Public Debt <b>6003</b> - Internal Debt of State Government and <b>6004</b> -Loans and Advances from the Central Government)	55309.41	16798.87
2	Net of Contingency Fund ( 8000)	500.00	-216.33
3	Net of Sector I ( Small Savings , Provident Fund etc. )	3882.79	321.07
4	Net of J ( Reserve Funds)	1295.23	1937.42
5	Net of K ( Deposits)	-5046.24	11384.43
6	Net of L ( Suspense)	0.00	-8637.05
7	Net of M ( Remittances)	0.00	32.29
8	Increase / Decrease in Cash Balance	<b>4639.91</b>	<b>-798.85</b>
	<b>Total</b>	<b>60581.10</b>	<b>20821.85</b>



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## MONTHLY TREND

**DECEMBER 2023**

Treasuries / Divisions excluded from the Accounts due to Non receipt / Late receipt of accounts

Month	2023-2024			2022-2023		
	Treasuries*OAU	Public Works Div	Forest Div	Treasuries & OAU	Public Works Div	Forest Div
April	3	NIL	NIL	1	NIL	NIL
May	NIL	NIL	NIL	NIL	NIL	NIL
June	NIL	NIL	NIL	3	NIL	NIL
July	NIL	NIL	NIL	NIL	NIL	NIL
August	2	NIL	NIL	NIL	NIL	NIL
September	2	NIL	NIL	1	NIL	NIL
October	NIL	NIL	NIL	1	NIL	NIL
November	NIL	NIL	NIL	1	NIL	NIL
December				NIL	NIL	NIL
January				NIL	NIL	NIL
February				NIL	NIL	NIL
March(P)				NIL	NIL	NIL
March (S)						
TOTAL						

\* OAU - Other Accounts Rendering Units



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**MONTHLY TREND**  
**(Format of Progressive figures)**  
**REVENUE RECEIPTS**  
**DECEMBER 2023**

*(In Crores of Rupees)*

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	16246.77	16246.77	11858.53	11858.53
May	15835.76	32082.54	15010.46	26868.99
June	18531.61	50614.15	25417.31	52286.30
July	17461.41	68075.55	15285.92	67572.22
August	18179.71	86255.26	17150.13	84722.34
September	18937.68	105192.94	15607.71	100330.06
October	18887.29	124080.24	16619.63	116949.68
November	17085.73	141165.96	22115.78	139065.47
December	20329.75	161495.72	17300.34	156365.80
January			17224.90	173590.71
February			21415.38	195006.02
March (P)			32169.23	227175.32
March(S)				
Total				



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**MONTHLY TREND**  
**(Format of Progressive figures)**  
**CAPITAL RECEIPTS**  
**DECEMBER 2023**

*(In Crores of Rupees)*

Months	2023-24		2022-23	
	Monthly	Progressive	Monthly	Progressive
April	3.91	3.91	0.14	0.14
May	12.08	15.99	0.00	0.14
June	15.76	31.75	0.00	0.20
July	0.05	31.80	0.00	0.20
August	0.15	31.95	0.00	0.20
September	0.13	32.08	-0.48	-0.27
October	0.03	32.12	0.05	-0.22
November	0.05	32.17	0.07	-0.15
December	0.06	32.23	0.03	-0.12
January			1.80	1.68
February			0.08	1.77
March (P)			0.44	2.21
March(S)				
Total				





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**MONTHLY TREND**  
**( Format of Progressive figures)**  
**REVENUE EXPENDITURE DECEMBER 2023**

*(In Crores of Rupees)*

Months	2023-2024		2022-2023		
	Monthly	Progressive	Monthly	Progressive	
April	17465.04	17465.04	April	17804.81	17804.81
May	8292.09	25757.13	May	9551.05	27355.86
June	10858.12	36615.26	June	13638.84	40994.70
July	12507.53	49122.79	July	13445.59	54440.29
August	26836.81	75959.59	August	19439.51	73879.80
September	17596.80	93556.39	September	12918.60	86798.40
October	20478.83	114035.22	October	13063.73	99862.13
November	17632.30	131667.52	November	16967.35	116829.48
December	28049.93	159717.44	December	22612.88	139442.36
January			January	13211.07	152653.43
February			February	16408.49	169061.94
March (P)			March (P)	36423.99	205485.93
March(S)			March(S)		
Total			Total		



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## MONTHLY TREND ( Format of Progressive figures)

CAPITAL EXPENDITURE(Inclusive of F-Loans & Advances) – DECEMBER 2023

*( In Crores of Rupees)*

Months	2023-2024		Months	2022-2023	
	Monthly	Progressive		Monthly	Progressive
April	141.42	141.42	April	219.59	219.59
May	1772.84	1914.27	May	1588.85	1808.44
June	50.16	1964.42	June	2751.92	4560.35
July	1160.51	3124.94	July	4113.96	8674.32
August	3301.38	6426.32	August	3683.82	12358.14
September	3779.91	10292.10	September	2986.09	15344.23
October	3661.01	13953.11	October	3635.82	18979.74
November	6359.86	20312.97	November	4944.71	23924.46
December	2349.51	22662.48	December	7177.01	31101.45
January			January	2889.46	33990.92
February			February	9167.51	43158.43
March (P)			March (P)	16989.43	60147.87
March(S)			March(S)		
Total			Total		



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**MONTHLY TREND**  
**( Format of Progressive figures)**  
**TOTAL EXPENDITURE – DECEMBER 2023**

*( In Crores of Rupees)*

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	17606.46	17606.46	18024.40	18024.40
May	10064.93	27671.40	11079.64	29104.04
June	10908.13	38579.53	16390.35	45494.39
July	13667.54	52247.08	17023.13	62517.53
August	29791.82	82038.88	22985.29	85502.82
September	21358.16	103397.05	15808.79	101311.61
October	23121.84	126518.89	16440.30	117751.90
November	23091.61	149610.50	21864.07	139615.98
December	30391.40	180001.89	29645.06	169261.03
January			15768.32	185029.35
February			25360.08	210389.45
March (P)			52003.53	262392.99
March(S)				
Total				



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## MONTHLY TREND (Format of Progressive figures)

‘ F’– Recovery of Loans & Advances DECEMBER 2023

(In Crores of Rupees)

Months	2023-2024		2022-2023	
	Monthly	Progressive	Monthly	Progressive
April	0.53	0.53	1.02	1.02
May	0.36	0.89	7.09	8.11
June	4.54	5.43	2.00	10.11
July	0.35	5.78	100.47	110.57
August	7.56	13.34	13.02	123.60
September	5.22	18.55	3.66	127.26
October	2.38	20.94	0.39	127.65
November	6.10	27.04	8.44	136.10
December	3.09	30.13	0.73	136.83
January			0.51	137.34
February			54.90	192.24
March (P)			13.98	206.22
March(S)				
Total				

Assistant Accounts Officer/Book II



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## SECTOR-WISE INFORMATION OF GUARANTEES FOR MONTHLY KEY INDICATORS-DECEMBER-2023

(Rupees In CRORES)												
sl no	Name of the sector	Outstanding Guarantee as on 01.12.2023		Guarantees issued during the Month of December 2023		Guarantees deleted during the Month of December 2023		Funds raised by PSU/PSEs by escrowing future revenue during the Month of December 2023	Guarantees invoked during the Month of December 2023		Outstanding at the end of 31.12.2023	
		Principal	Interest	Principal	Interest	Principal	Interest		Principal	Interest	Principal	Interest
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Power	16641.70	0.00	117.24	115.83	31.95	115.83	0.00	0.00	0.00	16726.98	0.00
2	Co-operation	1358.46	37.08	96.67	1.69	4.80	0.00	0.00	0.00	0.00	1450.33	38.77
3	Irrigation	13207.78	0.00	0.00	91.97	510.29	91.97	0.00	0.00	0.00	12697.49	0.00
4	Roads and Transport	887.40	0.00	166.92	6.36	1.71	6.36	0.00	0.00	0.00	1052.61	0.00
5	Urban Development and Housing	1823.33	1.68	0.00	7.87	69.09	7.87	0.00	0.00	0.00	1754.24	1.68
6	Food, Civil Supplies And Consumer Affairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	State Financial Corporation	519.32	0.00	0.00	10.85	10.75	10.85	0.00	0.00	0.00	508.58	0.00
8	Any other	604.72	47.03	3.83	3.32	1.13	6.43	0.00	0.00	0.00	607.42	43.91
	<b>TOTAL</b>	<b>35042.71</b>	<b>85.79</b>	<b>384.65</b>	<b>237.89</b>	<b>629.72</b>	<b>239.31</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>34797.64</b>	<b>84.37</b>











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36	The Mysore Sugar Company Limited, Mandya	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37	Karnataka Khadi & Village Industries Board	36.52	43.61	0.00	0.30	0.00	0.00	0.00	0.00	0.00	36.52	43.91
38	Karnataka State Seeds Corporation Limited	164.80	0.00	3.83	1.43	1.13	1.43	0.00	0.00	0.00	167.50	0.00
39	Karnataka Koushalyabhivrudhi Nigama Niyamitha	373.68	3.41	0.00	1.59	0.00	5.00	0.00	0.00	0.00	373.68	0.00
40	Mysore Paper Mills Limited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41	Karnataka Minorities Dev.Corpn	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42	Karnataka Maharshi Valmiki Scheduled Tribes Development Corporation Ltd	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43	D. Devaraj Urs Backward Classes Development Corpn.	23.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23.77	0.00
44	Dr.B.R.Ambedkar Development Corporation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	Karnataka Backward Classes Department Building Construction Society,	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46	Karnataka State Women Development Corpn.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47	Karnataka Vishwakarma Development Corpn Limited	5.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.96	0.00
<b>TOTAL</b>		<b>604.72</b>	<b>47.03</b>	<b>3.83</b>	<b>3.32</b>	<b>1.13</b>	<b>6.43</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>607.42</b>	<b>43.91</b>



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	<b>SECTOR: STATE FINANCIAL CORPORATION</b>											
48	KSFC	519.32	0.00	0.00	10.85	10.75	10.85	0.00	0.00	0.00	508.58	0.00
	<b>TOTAL</b>	<b>519.32</b>	<b>0.00</b>	<b>0.00</b>	<b>10.85</b>	<b>10.75</b>	<b>10.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>508.58</b>	<b>0.00</b>
	<b>GRAND TOTAL</b>	<b>35042.71</b>	<b>85.79</b>	<b>384.65</b>	<b>237.89</b>	<b>629.72</b>	<b>239.31</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>34797.64</b>	<b>84.37</b>
	Note:-											
	* Interest OB is clubbed with Principal OB.											
	** Entity has reported that Guarantee loans are in moratorium period up to March-2024. Hence interest reported as 0 or nil.											