

Appendix 1.1

State Profile

(Reference: Paragraph 1.2; Page 1)

A	General Data	
Sl. No.	Particulars	Figures
1	Area	1,91,791 sq.km
2	Population	
	a. As per 2001 Census	5.29 crore
	b. As per 2011 Census	6.11 crore
3	¹ Density of Population (2011 Census) (All India Density = 382 persons per Sq. Km)	319 persons per sq.km
4	² Population below poverty line (2011 Census) (All India Average= 21.90 %)	20.90 per cent
5	³ Literacy (2011 Census) (All India Average = 73.00 %)	75.36 per cent
6	⁴ Infant Mortality (per 1,000 live births) (All India Average = 33 per 1,000 live births)	23 per 1,000 live births
7	⁵ Life Expectancy at birth (All India Average = 69.4 years)	69.4 years
8	⁶ Human Development Index [#] (2012) (India = 0.587)	0.611
9	⁷ Gross State Domestic Product (GSDP) 2019-20 at current price (in crore)	18,03,609
10	Per capita GSDP (2020-21) (Rupee)	Karnataka All India Average
		2,49,947 1,41,945
11	Per capita GSDP/GDP CAGR (2011-12 to 2020-21)	Karnataka All India
		10.91 8.08
12	GSDP/GDP CAGR (2011-12 to 2020-21)	Karnataka All India
		12.90 9.48
13	Population Growth (2011-21)	Karnataka All India
		9.70 12.30

B	Financial Data						
Particulars		Figures in per cent					
CAGR		General Category States*			Karnataka		
		2011-12 to 2014-15	2015-16 to 2018-19	2019-20 to 2020-21	2011-12 to 2019-20	2015-16 to 2019-20	2019-20 to 2020-21 [^]
a	of Revenue Receipts.	13.49	11.85	(-)4.56	10.61	10.30	(-)10.67
b	of Own Tax Revenue.	11.86	11.04	(-)4.43	9.65	7.79	(-)5.19
c	of Non-Tax Revenue.	14.75	10.88	(-)35.60	8.57	9.35	2.77
d	of Total Expenditure.	14.99	10.54	4.54	13.32	11.40	4.83
e	of Capital Expenditure.	13.26	3.45	(-)2.36	13.63	16.63	21.40
f	of Revenue Expenditure on Education.	13.28	8.89	(-)1.32	8.98	9.16	(-)8.30
g	of Revenue Expenditure on Health.	19.11	14.74	14.65	16.10	13.51	17.15
h	of Salary and Wages.	10.09	10.33	2.27	11.74	12.64	1.59
i	of Pension.	12.99	15.32	6.02	16.91	12.99	2.89

Source: Financial data is based on Finance Accounts

[#] Human Development Index is a composite index comprising of life expectancy, education and per-capita income.

* GC states figures is adopted from the information sent by Economic Advisor, O/o the CAG, New Delhi.

[^]2019-20 to 2020-21 figures is arrived by considering the Finance Accounts for the year ended March 2021.

The development indicators relating to the major infrastructures are as follows:

- (i) Surfaced roads per 100 sq. km (2019-2020) is **52.60 km.**
- (ii) Unsurfaced roads per 100 sq. km (2019-20) is **0.31 km.**
- (iii) Percentage of villages electrified (2019-20) is **99.97.**
- (iv) Grossed cropped area (2019-20) is **135.51 hectares.**
- (v) Number of Primary schools (2019-20) is **62,431.**
- (vi) Number of Primary health centers is **2,359.**
- (vii) Beds per lakh population (2019-20) is **108.**

1. *Economic Survey, Government of Karnataka 2020-21.*
2. *Economic Survey 2020-21 (GOI), Vol II, Page No. A 168-169, Table 9.8.*
3. *Economic Survey 2020-21 (GOI), Vol. II, Page A 164, Table 9.4*
4. *Economic Survey 2020-21 (GOI), Vol. II, Page A 160, Table 9.1.*
5. *Economic Survey 2020-21(GOI), Page 514, Table 12.104.*
6. *Economic Survey Government of Karnataka 2020-21..*
7. *Census of India 2001 (Population Projection 2001-2026, Table 14, Page 104 to 115).*

Note: All India average of General Category States has been calculated on the basis of figures provided by 16 General Category States such as Andhra Pradesh including Telangana, Bihar, Chhattisgarh, Gujarat, Haryana, Jharkhand, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Odisha, Punjab, Rajasthan, Tamilnadu, Uttar Pradesh and West Bengal.

Appendix 1.2

Structure of Government Accounts

(Reference: Paragraph 1.4; Page 6)

The Layout of Finance Accounts of the State Government is detailed below:

Finance Accounts is prepared in two volumes with Volume-I presenting the summarised financial statements of Government and Volume-II presenting the detailed statements. The layout is detailed below. Further, Volume II contains details such as comparative expenditure on salaries and subsidies by major head, grants-in-aid and assistance given by the State Government, externally aided projects, expenditure on plan scheme, direct transfer of Central scheme funds to implementing agencies, summary of balances, financial results of irrigation schemes, commitments on incomplete public works contracts and maintenance expenditure which are brought out in various appendices.

Statement number	Layout
1	Statement of Financial Position
2	Statement of Receipts and Disbursements
3	Statement of Receipts (Consolidated Fund)
4	Statement of Expenditure (Consolidated Fund)
5	Statement of Progressive Capital Expenditure
6	Statement of Borrowings and Other Liabilities
7	Statement of Loans and Advances given by the Government
8	Statement of Investments of the Government
9	Statement of Guarantees given by the Government
10	Statement of Grants-in-aid given by the Government
11	Statement of Voted and Charged Expenditure
12	Statement on Sources and Application of funds for expenditure other than on Revenue Account
13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account
14	Detailed Statement of Revenue and Capital Receipts by Minor Heads
15	Detailed Statement of Revenue Expenditure by Minor Heads
16	Detailed Statement of Capital Expenditure by Minor Heads and Subheads
17	Detailed Statement of Borrowings and other Liabilities
18	Detailed Statement on Loans and Advances given by the Government
19	Detailed Statement of Investments of the Government
20	Detailed Statement of Guarantees given by the Government
21	Detailed Statement of Contingency Fund and other Public Account Transactions
22	Detailed Statement on Investment of Earmarked Balances

Appendix 1.3

Summarised Financial position of Government of Karnataka as on 31 March 2021

(Reference: Paragraph 1.7; Page 8)

(₹ in crore)

As on 31.03.2020		LIABILITIES		As on 31.03.2021
2,20,336.92		Internal Debt		2,81,140.19
	2,00,389.03	Market Loans bearing interest	2,62,289.02	
	0.86	Market Loans not bearing interest	0.86	
	72.50	Loans from Life Insurance Corporation of India	40.06	
	4,513.85	Loans from other Institutions	5,077.48	
	15,360.68	Loans from RBI - Special Securities issued to National Small Savings Fund of the Central Government	13,732.77	
13,908.50		Loans and Advances from Central Government		26,617.37[^]
	0.07	Pre 1984-85 Loans	0.07	
	35.33	Non-Plan Loans	30.35	
	9,820.72	Loans for State Plan Schemes	8,420.61	
	7.89	Loans for Central Plan Schemes	7.89	
	(-)18.25	Loans for Centrally Sponsored Plan Schemes	(-)18.25	
	4,062.74	Other Loans	18,176.70	
80.00		Contingency Fund		80.00
35,179.15		Small Savings, Provident Funds, etc.		38,811.09
37,599.04		Reserve Funds		43,873.08
31,559.22		Deposits		30,874.07
5,296.95		Suspense and Miscellaneous balances		2,377.03
3,43,959.78		Total		4,23,772.83
		ASSETS		
3,05,798.20		Gross Capital Outlay on Fixed Assets		3,51,201.00
	67,816.71	Investments in shares of Companies, Corporations etc.	68,256.68	
	2,37,981.49	Other Capital Outlay	2,82,944.32	
28,847.23		Loans and Advances		31,246.53
	5,336.90	Loans for Power Projects	5,103.42	
	23,424.71	Other Development Loans	26,055.22	
	85.62	Loans to Government Servants and Miscellaneous Loans	87.89	
1,037.95		Remittances		1,073.33
6.94		Other Advances		6.94
34,463.13		Cash		47,143.18
	---	Cash in treasuries		
	4.27	Departmental Cash Balance including Permanent Advances	5.27	
	1,659.20	Deposits with Reserve Bank of India	1,583.33	
	0.01	Remittances in Transit	0.01	
	13,634.21	Cash Balance Investments	21,744.33	
	19,165.44	Investment from earmarked funds	23,810.24	
(-)26,193.67		Surplus on Government Accounts		(-)6,898.15
	(-)24,964.21	Accumulated Surplus	(-)26,193.67	
	(-)1,185.39	Deduct Revenue Surplus/Add Revenue Deficit	(+)19,337.50	
	---	Deduct Other adjustments		
	(-)44.07	Deduct Capital Receipts	(-)41.98*	
3,43,959.78		Total		4,23,772.83

*The amount excludes `3.25crore being the retirement of capital/disinvestment in respect of co-operatives.

[^]Effective Loans and Advances would be `14,210.37crore as the Department of Expenditure, GoI had decided that GST compensation of `12,407crore given to the state as back-to-back loan under Debt Receipts would not be treated as debt of the state for any norms which may be prescribed by the Finance Commission.