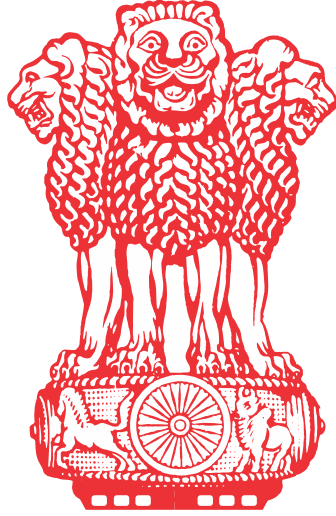


सत्यमेव जयते

# ACCOUNTS AT A GLANCE 2014 - 15



GOVERNMENT OF KARNATAKA



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# ACCOUNTS AT A GLANCE 2014 - 15



GOVERNMENT OF KARNATAKA

## ***PREFACE***

The Annual accounts of the State Government are prepared and examined under the direction of the Comptroller and Auditor General of India (C&AG) in accordance with the requirements of Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for being laid before the Legislature of the State. The Annual Accounts consist of (a) Finance Accounts and (b) Appropriation Accounts.

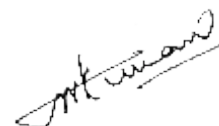
Finance Accounts are summary statements of accounts under the Consolidated Fund, Contingency Fund and the Public Account. The Appropriation Accounts record the Grant-wise gross expenditures against provisions approved by the State Legislature and offer explanations for variations between the actual expenditure and the funds provided.

The Principal Accountant General (Accounts and Entitlement) compiles the Finance Accounts and Appropriation accounts of the State.

A combined reading of the Finance Accounts and Appropriation Accounts, the Report on State Finances and the Accounts at a Glance, will help the stakeholders to more effectively comprehend the various facets of the finances of the Government of Karnataka.

'Accounts at a Glance' provides a broad overview of Government activities, as reflected in the Finance Accounts and the Appropriation Accounts. The information is presented through brief explanations, statements and graphs.

We look forward to suggestions that would help us in improving the publication.



(V.Kurian)

**Principal Accountant General (A&E)  
Karnataka**

**Place: Bengaluru**

**Date: 11 February 2016**

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# CHAPTER I

## OVERVIEW

### 1.1 Introduction

The Principal Accountant General (Accounts and Entitlement) Karnataka compiles the accounts of Receipts and Disbursements of Government of Karnataka. This compilation is based on the initial accounts rendered by the District Treasuries, Public Works and Forest Divisions, Other Account Rendering Offices, advice of the Central Accounts Section (CAS) of the Reserve Bank of India (RBI), Nagpur and Government Orders for Book Adjustments/Inter Accounts Transfers involving no outflow of cash, issued by the Government of Karnataka, from time to time. Following such compilation, the Principal Accountant General (Accounts and Entitlement), Karnataka, prepares annually, the Finance Accounts and Appropriation Accounts which are placed before the State Legislature, after audit by the Principal Accountant General (General and Social Sector Audit), Karnataka and certification by the Comptroller and Auditor General of India.

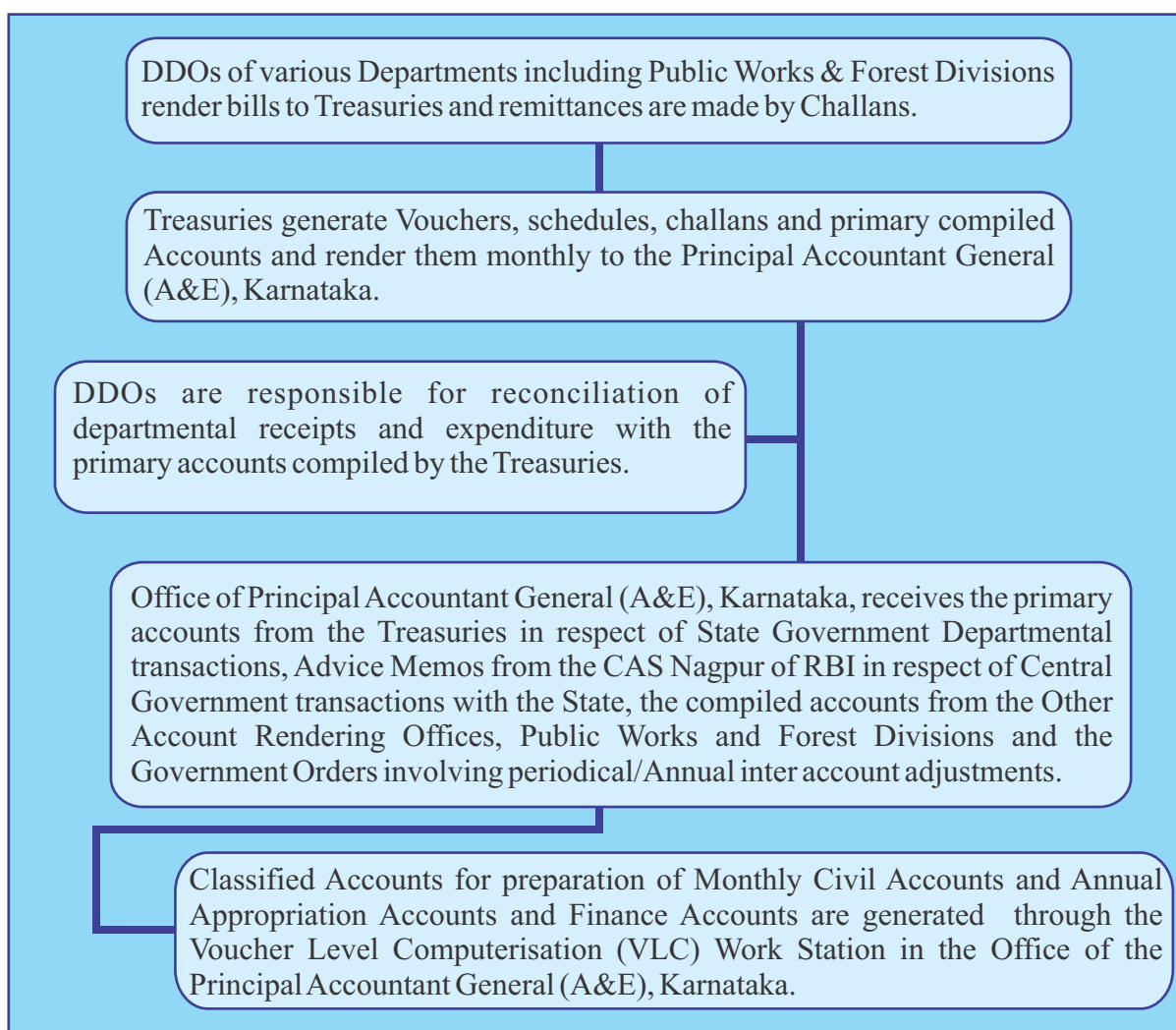
### 1.2 Structure of Accounts

1.2.1 *Government Accounts are kept in three parts:*

<b>Part I CONSOLIDATED FUND</b>	Consolidated Fund comprises Receipts and Expenditure on Revenue and Capital Account, Public Debt, Loans and Advances, Inter State Settlement and Appropriation to Contingency Fund.
<b>Part II CONTINGENCY FUND</b>	Contingency Fund is intended to meet unforeseen expenditure not provided for in the Budget. Expenditure from this Fund is recouped either by transferring the debit during the same financial year or by a fresh debit to the Consolidated Fund in the next financial year.
<b>Part III PUBLIC ACCOUNT</b>	Public Account comprises of Small Savings and Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Remittance transactions. While the Small Savings and Provident Funds, Reserve Funds, and Deposits represent repayable liabilities of the Government, the Advances represent receivables of the Government. Suspense and Remittance transactions are adjusting entries that are to be cleared eventually by booking to the final head of account.

### 1.2.2 Compilation of Accounts

#### Flow Diagram showing process of Compilation of Accounts



## 1.3 Finance Accounts and Appropriation Accounts

### 1.3.1 Finance Accounts

The Finance Accounts depict the Receipts and Disbursements of the Government for the year, together with the financial results disclosed by the Revenue and Capital Accounts, Public Debt and Public Account balances recorded in the accounts. The Finance Accounts are prepared in two volumes, to make it more comprehensive and informative. **Volume I** of the Finance Accounts contains the certificate of the Comptroller and Auditor General of India, Guide to Finance Accounts, summarized statements of overall Receipts and Disbursements for the year, summarized statements of financial position giving details of Assets and Liabilities, Progressive Capital Expenditure, Borrowings and other Liabilities, Loans and Advances, Guarantees & Grants-in-Aid given by the Government, Investments of the Government, Distribution of Expenditure between Voted and Charged, Sources and Application of funds for expenditure other than on Revenue Account, Summary of balances under Government Accounts and 'Notes to Accounts'. **Volume II** contains, Detailed Statements (**Part-I**) and Appendices (**Part-II**).

Receipts and Disbursements of the Government of Karnataka as depicted in the Finance Accounts 2014-15 are given below:

(₹ in crore)

<b>Receipts</b> (Total: ₹123,812)	<b>Revenue</b> (Total: ₹1,04,142)	States' own Tax Revenue	70,181
		States' Share of Union taxes & Duties	14,654
		Non-Tax Revenue	4,688
		Grants-in-Aid and Contributions <sup>(1)</sup>	14,619
	<b>Capital</b> (Total: ₹19,670)	Recovery of Loans and Advances	84
		Other Receipts (Miscellaneous Capital Receipts)	10
Borrowings and Other Liabilities <sup>(2)</sup>		19,576	
<b>Disbursements</b> (Total: ₹123,812)	<b>Revenue</b> <sup>(3)</sup>		103,614
	<b>Capital</b>		19,622
	<b>Loans and Advances</b>		576
<p>(1) Government of India has changed the procedure for releasing funds provided for implementation of various Central Government Schemes and programmes by the state implementing agencies/Non-Governmental Organisations, through the State Budget. However, during 2014-15, funds provided for 'Member of Parliament Local Area Development Scheme' in the Union Government Budget were directly released to the Deputy Commissioners of the Districts in Karnataka ₹183 crore. Details are furnished in Appendix VI in Volume - II of Finance Accounts.</p>			
<p>(2) Comprises net contribution from (i) 'E-Public Debt' {₹17,062 crore}; (ii) 'Contingency Fund' {nil}; (iii) 'Public Account' {₹2,433 crore} minus 'Net Cash Balance' {₹(-)81 crore}</p>			
<p>(3) Includes ₹2,677 crore Grants-in-Aid for creation of Capital Assets released to Urban Local Bodies (ULB) (Please see Statement No.10 in Volume - I of Finance Accounts)</p>			

### 1.3.2. Appropriation Accounts

The Appropriation Accounts supplement the Finance Accounts and record the Grant-wise gross expenditure against provisions approved by the State Legislature and offer explanations for variations between actual expenditure and the funds provided. There are 28 'Voted Grants' and one 'Charged Appropriation'.

Sums required to meet the expenditure charged upon the Consolidated Fund of the State and sums required to meet other expenditure proposed to be made from the Consolidated Fund for the year 2014-15, was approved by the State Legislature through the Appropriation Acts of 2014 and 2015. For the year 2014-15 funds were provided for gross expenditure of ₹153,937 crore, including Supplementary Grants of ₹12,337 crore voted by State Legislature. An amount of ₹5,184 crore was projected as recoveries in reduction of expenditure.

Appropriation Accounts 2014-15 show disbursements of ₹131,365 crore against the aggregate Budget Provision of ₹153,937 crore, resulting in a net saving of ₹22,572 crore. Actual Recoveries by way of reduction of expenditure amounted to ₹2,740 crore, reflecting a decrease of ₹2,444 crore vis-à-vis Budget Estimates. The gross expenditure includes ₹110 crore drawn on Abstract Contingent (AC) Bills. Non-payable Detailed Contingent (NDC) Bills are outstanding at the end of the year in respect of ₹86 crore out of this expenditure.



During 2014-15, ₹3,916 crore was transferred from the Consolidated Fund to Personal Deposit (PD) Accounts under the Public Account, which are maintained by the designated Administrators for specific purposes. Normally, the Administrators are required to transfer the unspent balances under PD Accounts to the Consolidated Fund at the end of the financial year. There was an aggregate unspent balance of ₹2,428 crore in the Personal Deposit Accounts of the Administrators at the year end.

## 1.4 Sources and Application of Funds

### 1.4.1 Ways and Means Advances

These are borrowings of a purely temporary nature. These advances are obtained to make good the deficiency in the minimum cash balance required to be maintained with the Reserve Bank of India. If, even after the maximum Ways and Means Advance is given, the balance is below the minimum cash balance, the deficit is met out of Overdrafts. During 2014-15, the Government of Karnataka did not avail, either Ways & Means Advance facility or Overdraft from the Reserve Bank of India.

### 1.4.2 Fund Flow Statement

During the year 2014-15, the State had a Revenue Surplus of ₹528 crore and a Fiscal Deficit of ₹19,576 crore representing 0.08 per cent and 2.86 per cent of the Gross States' Domestic Product (GSDP)<sup>4</sup>. The Fiscal Deficit constituted 15.81 per cent of total expenditure. This deficit was met from net receipts under Public Debt (₹17,062 crore), increase in net accruals under Public Account (₹2,433 crore) and decrease in Net Cash Balance [(-) ₹81 crore]. Around 77.43 per cent of the Revenue Receipts (₹104,142 crore) was spent on committed expenditure (₹80,645 crore) like Salaries<sup>(5)</sup> (₹8,915 crore), Subsidies<sup>(5&6)</sup> (₹11,153 crore), Grants-in-Aid<sup>(5)</sup> (₹32,737 crore), Interest Payments (₹9,804 crore) {this includes payment of interest (₹399.53 crore) on Off-budget Borrowing, accounted under various functional Major Heads, other than 'Interest Payments'}, Pension payments (₹10,118 crore), Compensation and Assignment to Local Bodies and Panchayat Raj Institutions (₹6,010 crore) and Social Security Pension (₹2,322 crore).

### Sources and Application of Funds

(₹ in crore)

SOURCES	PARTICULARS	AMOUNT
	Opening Cash Balance as on 01.04.2014	86
Revenue Receipts	104,142	
Miscellaneous Capital Receipts and Recovery of Loans & Advances	94	
Public Debt	21,875	
Receipts under Small Savings, Provident Funds & Others	5,049	
Receipts under Reserve & Sinking Funds	2,734	
Deposits Received	41,697	
Civil Advances Repaid	...	
Suspense Account	277,479	
Remittances	26	
Contingency Fund <sup>(6)</sup>	...	
<b>TOTAL</b>	<b>453,182</b>	

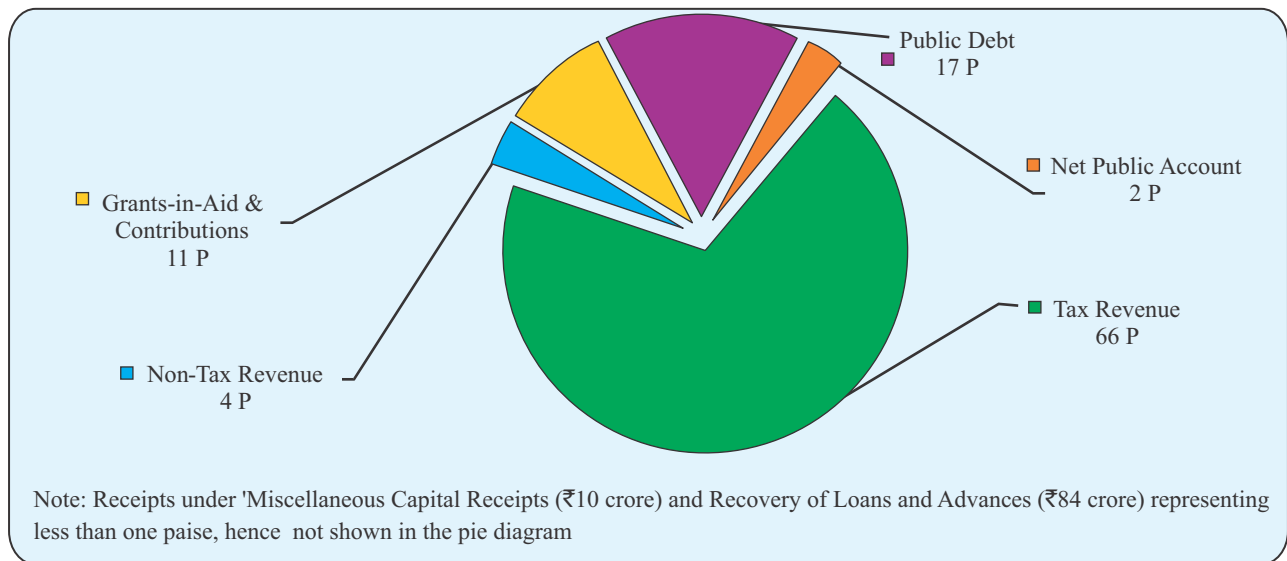
### Sources and Application of Funds

(₹ in crore)

	PARTICULARS	AMOUNT
<b>APPLICATION</b>	Revenue Expenditure	103,614
	Capital Expenditure	19,622
	Loans Given	576
	Repayment of Public Debt	4,813
	Disbursements under Small Savings, Provident Fund etc.	2,893
	Expenditure met from Reserve & Sinking Funds	2,420
	Deposits Repaid	37,995
	Contingency Fund	...
	Suspense Account	281,186
	Remittances	58
	Closing Cash Balance as on 31.03.2014	5
		<b>TOTAL</b>
(4)	GSDP 2014-15: ₹6,85,207 crore {Source: Medium Term Fiscal Plan 2015-19}.	
(5)	Salaries, Subsidies and Grants-in-Aid are sum of the expenditure of all sectors & Salaries do not include Grants given to Local Bodies etc., for the purpose of payment of salaries.	
(6)	Subsidy includes Expenditure booked under Object Head '106 Subsidies' only.	

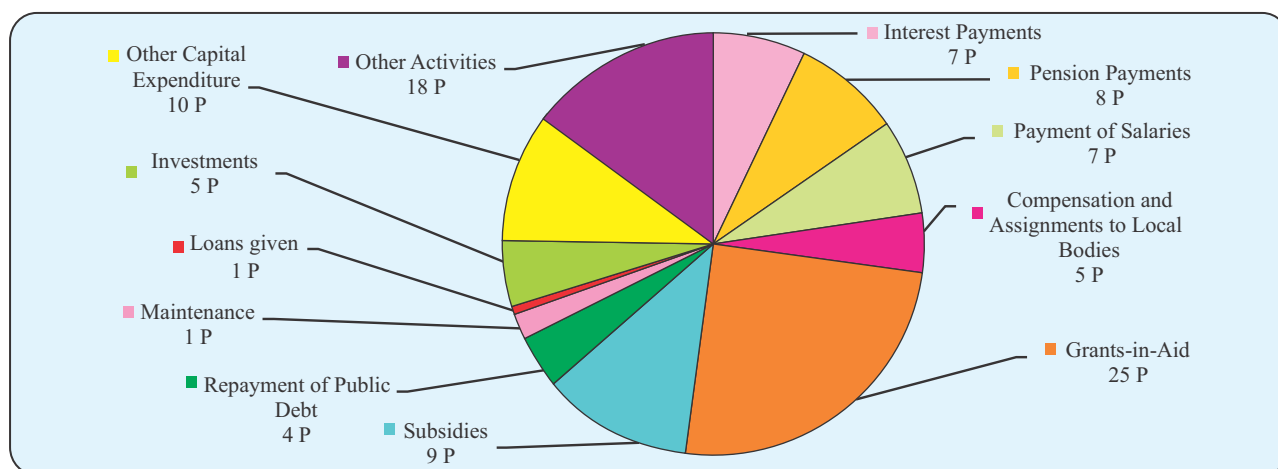
#### 1.4.3 Sources of Receipt

Funds for public expenditure are mainly sourced from the amounts credited as revenues of Government, Public Debt receipts, recovery of loans and advances under the Consolidated Fund of the State and from the net accretions to the Public Account minus increase in cash balance. Main segments of Government revenues, in terms of Paise (P) to each Rupee of receipts, are indicated in the below given pie diagram.



#### 1.4.4 Destination of Expenditure

The Government expenditure on various functions, programmes, schemes and objects of expenditure is incurred from the Consolidated Fund of the State with the prior approval of the State Legislature. The areas where each rupee spent on main segments of expenditure in terms of Paise (P) are indicated in the pie diagram.



## 1.5 Highlights of Accounts

(₹ in crore)

Sl. No.	Particulars	Budget Estimates 2014-15		Actual		Percentage of Actual to Budget Estimates	Percentage of Actual to GSDP (*)
		(₹ in crore)					
01.	Tax Revenue	86,430 (@)		84,835 (&)		98.15	12.38
02.	Non-Tax Revenue	4,473		4,688		104.81	0.68
03.	Grants-in-aid & Contributions	20,135		14,619		72.60	2.13
<b>04.</b>	<b>Revenue Receipts (1+2+3)</b>	<b>111,038</b>		<b>104,142</b>		<b>93.79</b>	<b>15.20</b>
05.	Recovery of Loans & Advances	93		84		90.32	0.01
06.	Other Receipts - Miscellaneous Capital Receipts	75		10		13.33	
07.	Borrowings and Other Liabilities	20,041 (#)		19,576 (\$)		97.68	2.86
<b>08.</b>	<b>Capital Receipts (5+6+7)</b>	<b>20,209</b>		<b>19,670</b>		<b>97.33</b>	<b>2.87</b>
<b>09.</b>	<b>Total Receipts (4+8)</b>	<b>131,247</b>		<b>123,812</b>		<b>94.34</b>	<b>18.07</b>
<b>10.</b>	<b>Non-Plan Expenditure (NPE) 11+13</b>	<b>73,629</b>		<b>70,072</b>		<b>95.17</b>	<b>10.23</b>
11.	NPE on Revenue Account	73,324		69,783		95.17	10.18
12.	NPE on Interest Payments out of 11	9,700		9,404 (^)		96.95	1.37
13.	NPE on Capital Account	305		289		94.75	0.04
<b>14.</b>	<b>Plan Expenditure (PE) (15+16)</b>	<b>57,618</b>		<b>53,740</b>		<b>93.27</b>	<b>7.84</b>
15.	PE on Revenue Account	37,433		33,831		90.38	4.94
16.	PE on Capital Account	20,185		19,909		98.63	2.91
<b>17.</b>	<b>Total Expenditure {(10+14) = (18+19)}</b>	<b>131,247</b>		<b>123,812</b>		<b>94.34</b>	<b>18.07</b>
18.	Revenue Expenditure (11+15)	110,757		103,614		93.55	15.12
19.	Capital Expenditure (13+16)	20,490 (a)		20,198 (b)		98.57	2.95
<b>20.</b>	<b>Revenue Surplus (4-18)</b>	<b>281</b>		<b>528</b>		<b>187.90</b>	<b>0.08</b>
<b>21.</b>	<b>Fiscal Deficit {(17) - (4+5+6) = 7}</b>	<b>20,041</b>		<b>19,576 (c)</b>		<b>97.68</b>	<b>2.86</b>

(\*) GSDP at Current Prices for 2014-15: ₹685,207 crore {Source: Medium Term Fiscal Plan 2015-19}

(@) Includes State share of Union Taxes & Duties of ₹16,560 crore.

(&) Includes State share of Union Taxes & Duties of ₹14,654 crore.

(#) Comprises net contribution from (i) 'E Public Debt' {₹18,282 crore} (ii) 'Public Account' {₹1,732 crore} and (iii) 'Cash Balance' {₹27 crore}.

(\$) Comprises net contribution from (i) 'E Public Debt' {₹17,062 crore} (ii) 'Contingency Fund' {nil} and (iii) 'Public Account' {₹2,433 crore} minus 'Net Cash Balance' ₹(-)81 crore.

(a) Comprises provision on 'Capital Outlay' {₹17,627 crore} and 'F Loans and Advances' {₹753 crore}

(b) Comprises expenditure incurred on 'Capital Outlay' {₹19,622 crore} and 'F Loans and Advances' {₹576 crore}.

(^ ) Excludes payment of interest (₹399.53 crore) on 'Off budget borrowings' which spread across various functional Major Heads below the relevant sub-sectors under 'General Services', 'Social Services' and 'Economic Services'.

## 1.6 Deficits and Surplus Indicate?

<b>Deficit</b>	Refers to the gap between Revenue and Expenditure. The kind of deficit, how the deficit is financed and application of funds are important indicators of prudence in Financial Management.
<b>Revenue Deficit/Surplus</b>	Refers to the gap between Revenue Receipts and Revenue Expenditure. Revenue Expenditure is required to maintain the existing establishment of Government. Ideally, the Revenue Expenditure should be fully met from Revenue Receipts.
<b>Fiscal Deficit/Surplus</b>	Refers to the gap between Total Receipts (excluding receipts/repayment of borrowings) and Total Expenditure. This gap, therefore, indicates the extent to which expenditure is financed by borrowings. Ideally, the Borrowings should be invested in capital projects.

Deficit Indicators, Revenue Augmentation and Expenditure Management are major yardsticks for judging the fiscal performance of the Government.

The Karnataka Fiscal Responsibility Act, 2002, was amended in 2011 to incorporate the recommendations of the Thirteenth Finance Commission to fix a new set of ceilings relating to Fiscal Deficit and Outstanding Debt as a *per cent* of Gross State Domestic Product (GSDP). In terms of the amended Act, the Government of Karnataka has made additional disclosures which are reflected as separate statements annexed to the Medium Term Fiscal Plan (MTFP) 2015-19.

Government of Karnataka has enacted the Karnataka Fiscal Responsibility (Amendment) Act, 2014, on 28<sup>th</sup> February 2014, to enlarge the scope of 'Total Liabilities' to include the 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.

Targets fixed by the Government of Karnataka and achievements as worked out from the accounts are given below, in the table.

Sl. No.	Target for 2014-15	Achievement in 2014-15
1.	<b>Revenue Surplus:</b> Revenue Surplus to be maintained.	Government of Karnataka has maintained the Revenue Surplus at ₹527.85 crore for the year 2014-15.
2.	<b>Fiscal Deficit:</b> Not more than three <i>per cent</i> of GSDP <sup>(7)</sup> during 2014 -15 subject to the fiscal limits fixed by the Government of India from time to time.	Fiscal Deficit stood at ₹19,576.63 crore and constituted 2.86 <i>per cent</i> of GSDP.
3.	<b>Outstanding Liabilities</b> <sup>(8)</sup> : Not to exceed 25.2 <i>per cent</i> of GSDP for the year 2014-15.	Outstanding Liabilities (₹1,63,608.84 crore) <sup>(8)</sup> as on 31 March 2015 works out to 23.88 <i>per cent</i> of GSDP.
4.	<b>Guarantees:</b> The total guarantees on the first day of April of any year shall not exceed 80 <i>per cent</i> of the Total Revenue Receipts (TRR) of the second preceding year.	Outstanding Guarantees stood at ₹7,670.16 crore at the beginning of 2014 -15 constituted 9.81 <i>per cent</i> of the TRR (₹78,176.22 crore) for the second preceding year 2012-13.
Note 7	GSDP ₹685,207 crore as intimated by Ministry of Finance, Government of India. {Source: MTFP 2015-19 by Government of Karnataka}	
Note 8	Outstanding Liabilities worked out with the amount of off budget borrowings (₹5,055.92 crore) furnished by the Government of Karnataka, together with those appearing (₹158,552.92 crore) in the Consolidated Fund and Public Account of the State, in terms of KFR (Amendment) Act, 2014.	

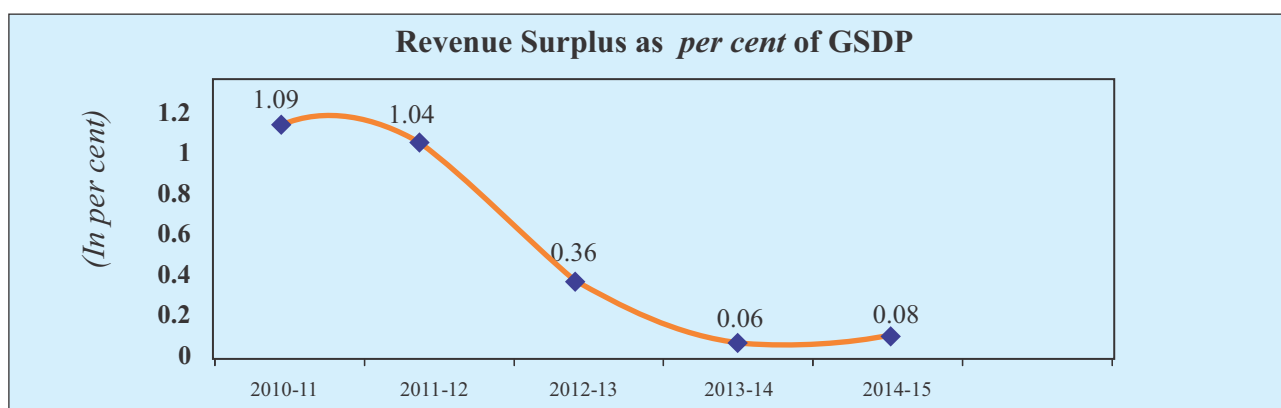
### 1.6.1 Trend in Revenue Surplus

Revenue Surplus represents the excess of Revenue Receipts over Revenue Expenditure of the Government. The trend in revenue surplus for the period 2010-11 to 2014-15 is given in Table below:

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue Surplus	4,172	4,521	1,883	353	528
GSDP <sup>(*)</sup>	410,703	455,212	522,673	614,607	685,207
Revenue Surplus as <i>per cent</i> to GSDP	1.02	0.99	0.36	0.06	0.08

(\*) Source for GSDP: Medium Term Fiscal Plan 2015-19



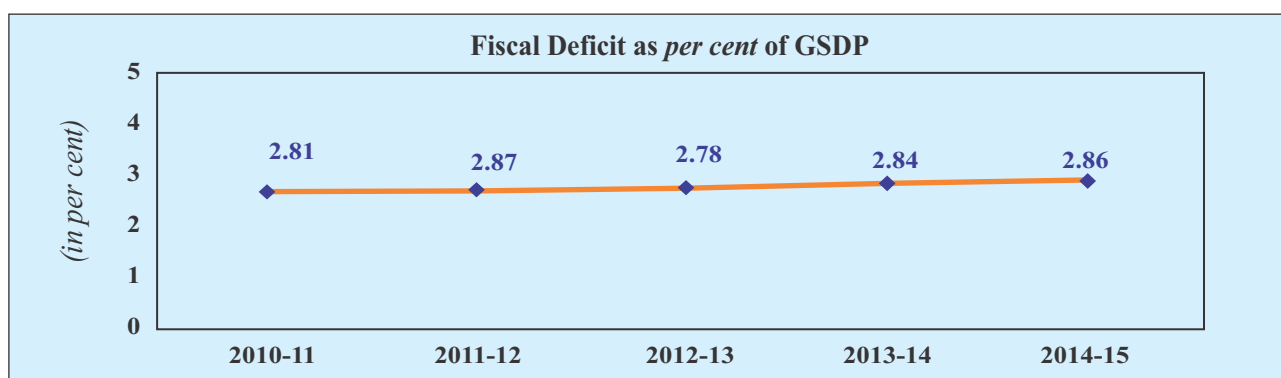
### 1.6.2 Trend in Fiscal Deficit

Fiscal Deficit is calculated as the Total Expenditure (Revenue + Capital + Net Loans and Advances) less Revenue Receipts and Miscellaneous Capital Receipts. The trend in fiscal deficit for the period 2010-11 to 2014-15 is given in Table below:

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Fiscal Deficit	10,688	12,470	14,507	17,092	19,576
GSDP*	410,703	455,212	522,673	614,607	685,207
Fiscal Deficit as per cent to GSDP	2.60	2.74	2.78	2.78	2.86

(\*) Source for GSDP: Medium Term Fiscal Plan 2015-19



### 1.6.3 Government Accounts

The total expenditure (Revenue and Capital outlay) for the year is netted against total receipts (Revenue and non-debt Capital receipts) of the year and the surplus/deficit thereof is transferred to a separate ledger called 'Government Account'. In addition, net effect of prior period adjustments, Miscellaneous Government Accounts etc., is also transferred to the ledger 'Government Account'.

Thus, the ledger 'Government Account' represents the cumulative surplus/deficit of the operations of the Government of Karnataka. The details of the ledger 'Government Account' for the past five years are given below.

(₹ in crore)

Year	Revenue Heads			Capital Heads			Other Heads <sup>(#)</sup>	Deficit for the year	Cumulative deficit (-) surplus (+) at the end of the year
	Receipts	Disbursements	Deficit (-) Surplus (+)	Receipts	Disbursements	Deficit (-) Surplus (+)	Deficit (-) Surplus (+)		
2010-11	58,206	54,034	(+) 4,172	72	13,355	(-) 13,283	(+) 55	(-) 9,056	(-) 79,866
2011-12	69,806	65,115	(+) 4,521	89	15,506	(-) 15,417	(+) 55	(-) 10,841	(-) 90,707
2012-13	78,176	76,293	(+) 1,883	33	15,479	(-) 15,446	...	(-) 13,563	(-) 104,270
2013-14	89,543	89,190	(+) 353	88	16,947	(-) 16,859	...	(-) 16,506	(-) 120,776
2014-15	104,142	103,614	(+) 528	10	19,622	(-) 19,612	...	(-) 19,084	(-) 139,860

(#) Miscellaneous Government Account.

### 1.6.4 Proportion of Borrowed Funds spent on Capital Expenditure

It is desirable to fully utilize borrowed funds for the creation of capital assets and to use revenue receipts for the payment of interest. The State Government, however, has generally spent the amount of borrowings of the current year (₹21,875 crore) on Capital Expenditure (₹20,198 crore), which is inclusive of disbursement of Loans and Advances.

## CHAPTER II

### RECEIPTS

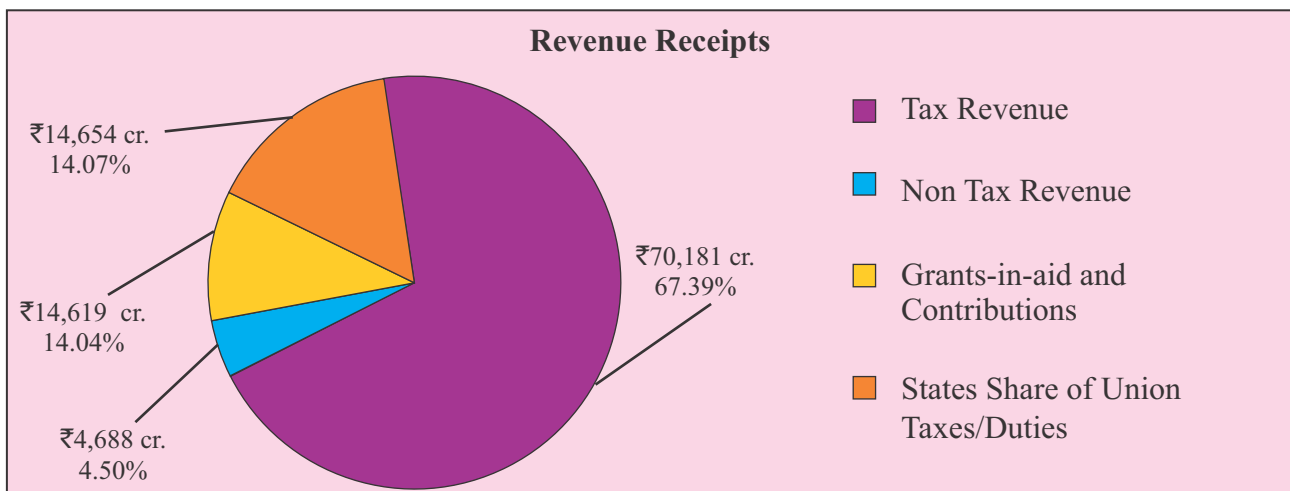
#### 2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total Revenue receipts for 2014-15 were ₹104,142 crore comprising of Tax Revenue (₹84,835 crore) which includes ₹14,654 crore being State share of Union Taxes and Duties, Non-Tax Revenue (₹4,688 crore), Grant-in-Aid & Contributions from Government of India (₹14,619 crore). Capital Receipts (₹19,670 crore) comprise of Recovery of Loans and Advances (₹84 crore), Miscellaneous Capital Receipts (₹10 crore) and Borrowings & Other Liabilities (₹19,576 crore). Borrowings & Other Liabilities comprise net contribution from (i) 'E Public Debt' {₹17,062 crore}; (ii) 'Contingency Fund' (nil) (iii) 'Public Account' {₹2,433 crore} minus net 'Cash Balance' {₹(-)81 crore}.

#### 2.2 Revenue Receipts

Three main sources of the Revenue Receipts of the State Government are (i) Tax Revenue comprising of State's own taxes and share of Central Taxes and Duties, (ii) Non-tax Revenue and (iii) Grants-in-Aid and Contributions from the Central Government. Segments of revenue receipts as *per cent* to the total revenue receipts are given below in the pie chart.

<b>TAX REVENUE</b>	Comprises Taxes and Duties collected and retained by the State and state's share of Union Taxes & Duties under Article 280 (3) of the Constitution.
<b>NON TAX REVENUE</b>	Includes Interest Receipts, Dividends and Profits and other Departmental Receipts.
<b>GRANTS-IN-AID AND CONTRIBUTIONS</b>	Essentially, a form of Central Assistance to the State Government includes 'External Grant Assistance and Aid Material & Equipments' received from foreign Governments and channelized through the Union Government.



### 2.2.1 Components of Revenue Receipts

Components of Tax Revenue and Non-tax revenue as *per cent* to total revenue receipts are given below, in the table.

(₹ in crore)

COMPONENTS	(₹ In crore )	<i>per cent</i> to Revenue Receipts
<b>A. Tax Revenue *</b>	<b>84,835</b>	<b>81</b>
Taxes on Income and Expenditure	9,660	09
Taxes on Property and Capital Transactions	7,225	07
Taxes on Commodities and Services	67,950	65
<b>B. Non-Tax Revenue</b>	<b>4,688</b>	<b>5</b>
Interest Receipts, Dividends and Profits	950	1
General Services	618	1
Social Services	533	1
Economic Services	2,587	2
<b>C. Grants-in-aid and Contributions</b>	<b>14,619</b>	<b>14</b>
<b>TOTAL-REVENUE RECEIPTS</b>	<b>1,04,142</b>	<b>100</b>
(*) includes ₹14,654 crore (14.07 <i>per cent</i> of Revenue Receipts) being the State's share of allocable Taxes & Duties, received from Union Government		

Total Tax Revenue ₹84,835 crore and Non-Tax Revenue of ₹4,688 crore formed 12.38 *per cent* and 0.68 *per cent* respectively of the GSDP\*.

### 2.2.2 Major Contributors to Tax Revenue

Major contributors to tax revenue as *per cent* to GSDP\* are furnished below in the table.

(₹ in crore)

Head of Account	Amount (₹ in crore)	<i>Percent</i> to GSDP
Taxes on Sales, Trade etc	38,286	5.59
State Excise	13,801	2.01
Stamps and Registration Fees	7,026	1.03
Corporation Tax	5,117	0.75
Taxes on Vehicles	4,542	0.66
Taxes on Income Other than Corporation Tax	3,654	0.53
Taxes on Goods and Passengers	3,038	0.44
Customs	2,370	0.35
Union Excise Duties	1,338	0.20
Service Tax	2,161	0.32
Other Taxes and Duties on Commodities and Services	1,373	0.20
* GSDP for 2014-15: ₹685,207 crore. {Source: Medium Term Fiscal Plan 2015-19}.		



Net Tax Receipts during the year was more than Budget Estimates by ₹545 crore. Major variations were as under.

(₹ in crore)

Tax Receipts where a ctual was less than Budget Estimates	Amount	Tax Receipts where a ctual was more than Budget Estimates	Amount
State Excise	629	Taxes on Sales, Trade Etc.,	1,036
Corporation Tax	615	Taxes on Vehicles	192
Union Excise Duties	546	Taxes on Goods and Passengers	148
Service Tax	545	Taxes and Duties on Electricity	106
Stamps and Registration Fees	424	Other Taxes and Duties on Commodities and Services	14
Customs	306		
Other Taxes on Income and Expenditure	76		
Land Revenue	47		

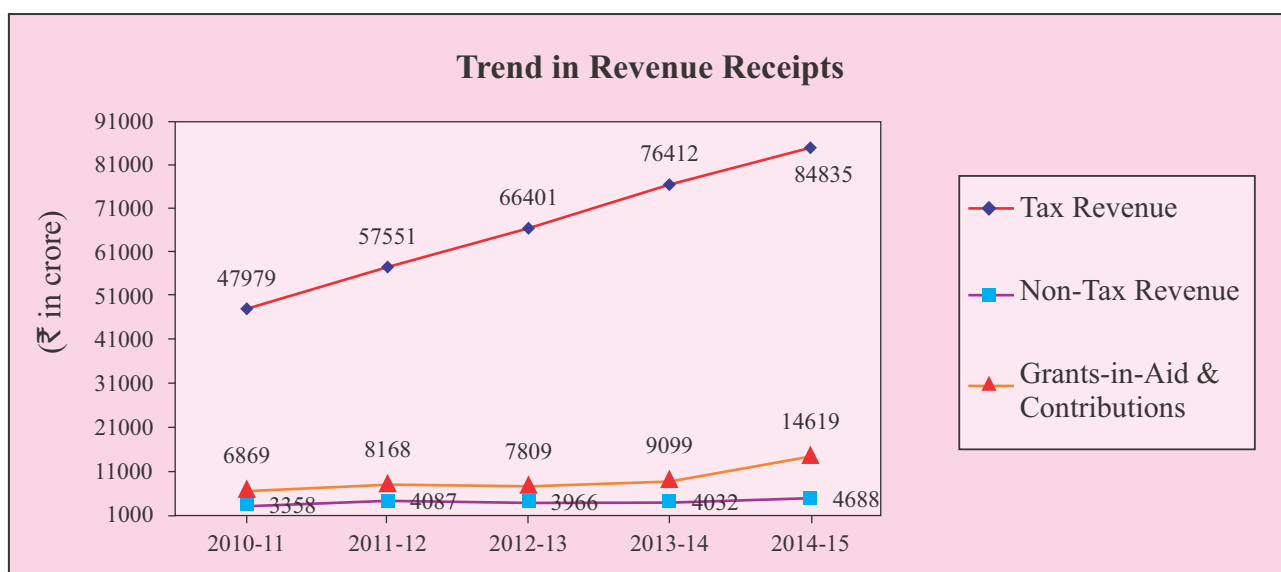
### 2.3 Trend in Revenue Receipts

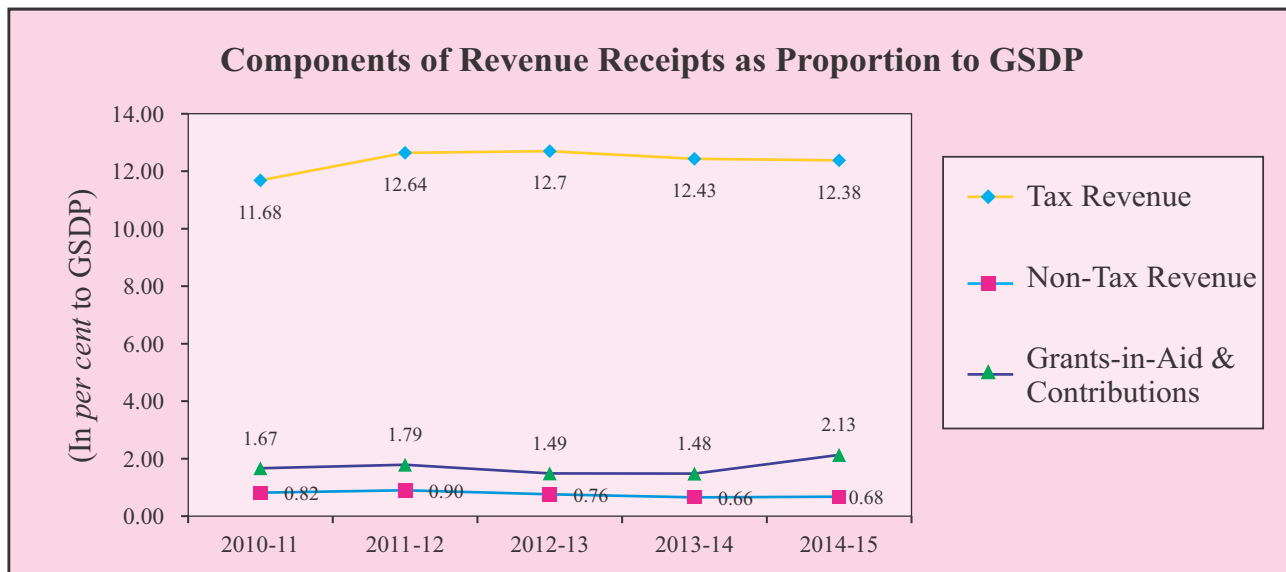
Trend in components of Revenue Receipts for the previous five years and as a *per cent* of total receipts to GSDP are furnished in the table below along with graphical presentation.

(₹ in crore)

Year	Tax Revenue	Non-Tax Revenue	Grants-in-aid and Contributions	Total Revenue Receipts	GSDP*	Per cent of Total Revenue Receipts to GSDP
2010-11	47,979	3,358	6,869	58,206	410,703	14.17
2011-12	57,551	4,087	8,168	69,806	455,212	15.33
2012-13	66,401	3,966	7,809	78,176	522,673	14.96
2013-14	76,412	4,032	9,099	89,543	614,607	14.57
2014-15	84,835	4,688	14,619	104,142	685,207	15.20

\*Source for GSDP : Medium Term Fiscal Plan 2015-19



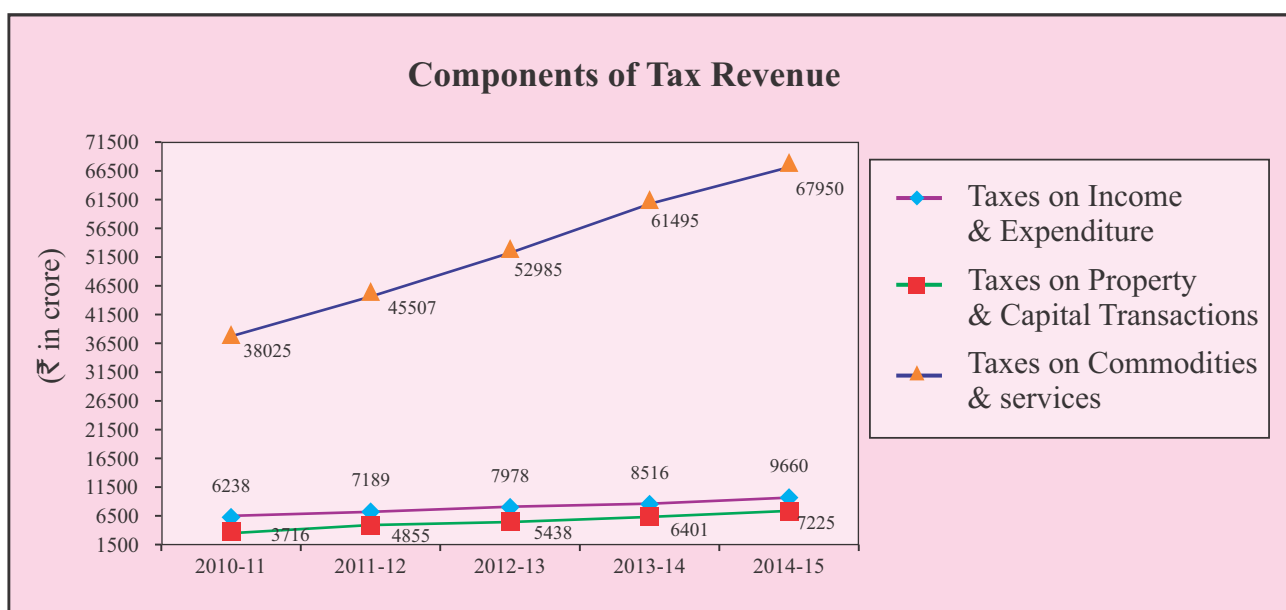


#### 2.3.1 Components of Tax Revenue:

Trend in collection of tax revenues by sub-sector, for the last five years are given below, in the table.

(₹ in crore)

Tax Revenue	2010-11	2011-12	2012-13	2013-14	2014-15
Taxes on Income and Expenditure	6,238	7,189	7,978	8,516	9,660
Taxes on Property and Capital Transactions	3,716	4,855	5,438	6,401	7,225
Taxes on Commodities and Services	38,025	45,507	52,985	61,495	67,950
<b>Total Tax Revenue</b>	<b>47,979</b>	<b>57,551</b>	<b>66,401</b>	<b>76,412</b>	<b>84,835</b>



## 2.4 Performance of Tax Revenue Collection

Year	Tax Revenue	State Share of Union Taxes & Duties	State's Own Tax Revenue	GSDP*	State Share of Union Taxes & Duties	State's Own Tax Revenue
	(₹In Crore)			Per cent to GSDP		
2010-11	47,979	9,506	38,473	410,703	2.31	9.37
2011-12	57,551	11,075	46,476	455,212	2.43	10.21
2012-13	66,401	12,647	53,754	522,673	2.42	10.28
2013-14	76,412	13,808	62,604	614,607	2.25	10.19
2014-15	84,835	14,654	70,181	685,207	2.14	10.24

\*Source for GSDP : Medium Term Fiscal Plan 2015-19

## 2.5 Efficiency of Tax Collection

### A. Taxes on Property and Capital Transactions <sup>(\*)</sup>

The efficiency of tax collection as indicated by percentage of Cost of Collection is shown below:

(₹ in crore)

Description	2010-11	2011-12	2012-13	2013-14	2014-15
Gross Revenue Collection	3,709	4,838	5,430	6,388	7,212
Cost of Collection <sup>(A)</sup>	218	254	312	362	360
Percentage of Cost of Tax Collection	5.88	5.25	5.75	5.67	5.00

(\*) Taxes on Property and Capital Transactions excluding 'Taxes on Wealth' which is not a part of States' Own Tax Revenue.

(A) Comprising Expenditure booked under the minor heads '001-Direction and Administration and 101-Collection Charges'

### B. Taxes on Commodities and Services <sup>(\*)</sup>

(₹ in crore)

Description	2010-11	2011-12	2012-13	2013-14	2014-15
Revenue Collection	34,205	41,023	47,608	55,401	62,080
Cost of Collection <sup>(A)</sup>	291	344	454	1,457	1,697
Percentage of Cost of Tax Collection	0.85	0.84	0.95	2.63	2.73

(\*) Taxes on Commodities and Services excluding 'Customs, Union Excise Duties, Service Tax'

(A) Comprising Expenditure booked under the minor heads '001-Direction and Administration & 101-Collection Charges'

## 2.6 Trend of State's Share of Union Taxes & Duties

(₹ in crore)

Major Head Description	2010-11	2011-12	2012-13	2013-14	2014-15
Corporation Tax	3,716	4,359	4,543	4,644	5,117
Taxes on Income other than Corporation Tax	1,963	2,214	2,720	3,058	3,654
Taxes on Wealth	8	17	8	13	14
Customs	1,662	1,920	2,102	2,253	2,370
Union Excise Duties	1,209	1,243	1,428	1,591	1,338
Service Tax	948	1,322	1,847	2,250	2,161
Other Taxes and Duties on Commodities and Services	*	*	*	*	*
<b>State Share of Union Taxes &amp; Duties</b>	<b>9,506</b>	<b>11,075</b>	<b>12,647</b>	<b>13,808</b>	<b>14,654</b>
<b>Total Tax Revenue</b>	<b>47,979</b>	<b>57,551</b>	<b>66,401</b>	<b>76,412</b>	<b>84,835</b>
<b>Percentage of Union Taxes &amp; Duties to Total Tax Revenue</b>	<b>19.81</b>	<b>19.24</b>	<b>19.05</b>	<b>18.07</b>	<b>17.27</b>

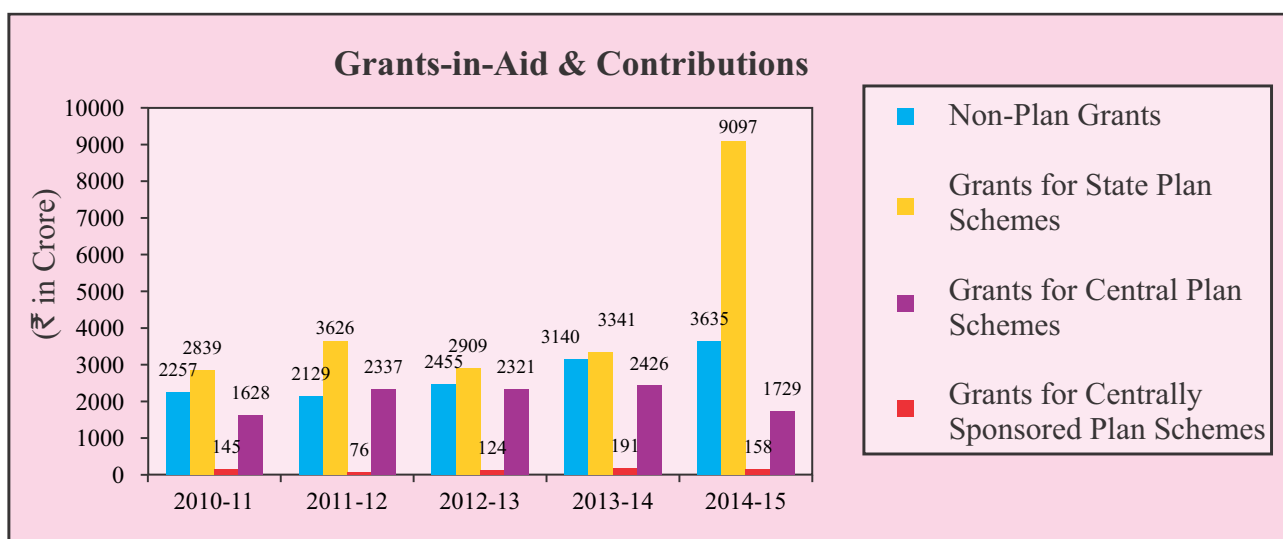
\* Involved amounts less than one crore and negative figures {(-) ₹0.01 crore under the head 0045 -901} indicates cost of collection is more than the receipts under the head, as per the sanction orders advised by the Ministry of Finance, Government of India.

## 2.7 Grants-in-Aid and Contributions

Grants-in-Aid and Contributions represent assistance from the Government of India, and comprise, Grants for State Plan Schemes, Central Plan Schemes and Centrally Sponsored Schemes approved by the Planning Commission and State Non-Plan Grants recommended by the Finance Commission. Total receipts during the last five years under Grants-in-Aid and Contributions are, as shown below.

(₹ in crore)

Components of Grants-in-Aid & Contributions	2010-11	2011-12	2012-13	2013-14	2014-15
Non-Plan Grants	2,257	2,129	2,455	3,140	3,635
Grants for State Plan Schemes	2,839	3,626	2,909	3,341	9,097
Grants for Central Plan Schemes	145	76	124	192	158
Grants for Centrally Sponsored Schemes	1,628	2,337	2,321	2,426	1,729
<b>Total</b>	<b>6,869</b>	<b>8,168</b>	<b>7,809</b>	<b>9,099</b>	<b>14,619</b>



The share of Non-Plan Grants in total Grants-in-Aid and Contributions decreased from 34.51 *per cent* during 2013-14 to 25.86 *per cent* in 2014-15, while, the share of Grants for State Plan Schemes increased from 36.72 *per cent* in 2013-14 to 62.23 *per cent* in 2014-15, due to restructuring and release of funds for plan schemes by the Central Government, through the State Budget. As against a Budget Estimate of ₹1,476 crore of Union Share in Central Plan Schemes/Centrally Sponsored Schemes, the State Government has actually received ₹1,887 crore of Grants-in-Aid (about 27.85 *per cent* more of BE).

## 2.8 Public Debt

Trend of receipts under Public Debt over the past five years are indicated below:

Description	(₹ in crore)				
	2010-11	2011-12	2012-13	2013-14	2014-15
Internal Debt of the State Government	5,210	8,091	12,116	16,132	20,510
Loans and Advances from the Central Government	1,504	1,267	1,349	1,155	1,365
<b>Total Public Debt</b>	<b>6,714</b>	<b>9,358</b>	<b>13,465</b>	<b>17,287</b>	<b>21,875</b>

During the year 2014-15, the State Government has obtained 'Market Loans' amounting to ₹18,500 crore, comprising of 11 loans redeemable in the year 2024-25.

Against the total receipts of ₹21,875 crore received during 2014-15, under 'Public Debt' comprising of 'Internal Debt of the State Government' (₹20,510 crore) and 'Loans and Advances from the Central Government' (₹1,365 crore), the expenditure on Capital Account was ₹20,198 crore excluding repayment of Public Debt of ₹4,813 crore.

## CHAPTER III

### EXPENDITURE

#### 3.1 Introduction

Expenditure is classified as Revenue Expenditure and Capital Expenditure. Revenue Expenditure is used to meet the day-to-day running of the Departments of the Government. Capital expenditure is used to create permanent assets or to enhance the utility of such assets or to reduce permanent liabilities. Expenditure is further classified under Plan and Non-Plan.

<b>General Services</b>	Includes Justice, Police, Jails, PWD, Pensions etc.
<b>Social Services</b>	Includes Education, Health & Family Welfare, Water Supply, Welfare of SC/ ST etc.
<b>Economic Services</b>	Includes Agriculture, Rural Development, Irrigation, Co-operation, Energy, Industries, Transport etc.

#### 3.2 Revenue Expenditure

Revenue Expenditure of ₹103,614 crore for 2014-15 is less than Budget Estimates (₹110,757 crore) by ₹7,143 crore. The shortage is due to less disbursement of ₹3,602 crore under Plan and ₹3,541 crore under Non-Plan Expenditure against the Budget Estimates. The trend of Revenue Expenditure against Budget Estimates during the past five years is given below.

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Budget Estimates	53,138	65,034	80,530	97,391	1,10,757
Actuals	54,034	65,115	76,293	89,190	1,03,614
Gap	(-) 896	(-) 81	4,237	8,201	7,143
Gap over BE in <i>per cent</i>	(-) 2	(-) 1	5	8	6

##### 3.2.1 Sectoral Distribution of Revenue Expenditure

Distribution of Revenue Expenditure, between the Sectors and sub-sectors are given in the table below.

(₹ in crore)

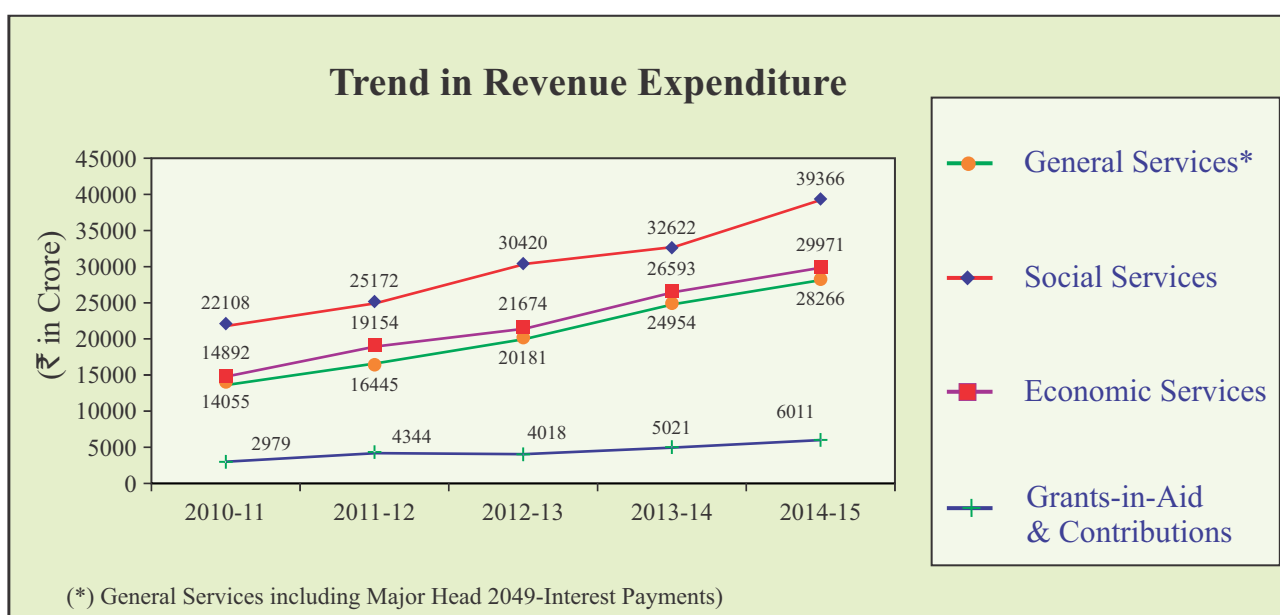
Components of Revenue Expenditure		Amount	Per cent <sup>(*)</sup>
<b>A</b>	<b>General Services</b>	<b>28,266</b>	<b>27.28</b>
a.	Organs of State	1,085	1.05
b.	Fiscal Services [Total of (i) to (iv)]	2,127	2.05
(i)	Collection of Taxes on Income and Expenditure	6	0.01
(ii)	Collection of Taxes on Property and Capital Transactions	403	0.39
(iii)	Collection of Taxes on Commodities and Services	1,712	1.65
(iv)	Other Fiscal Services	6	0.01
c.	Interest Payment and Servicing of Debt <sup>(&amp;)</sup>	9,404	9.08
d.	Administrative Services	5,506	5.31
e.	Pension and Miscellaneous General Services	10,144	9.79
<b>B</b>	<b>Social Services [Total of (a) to (e)]</b>	<b>39,366</b>	<b>37.99</b>
<b>C</b>	<b>Economic Services</b>	<b>29,971</b>	<b>28.93</b>
<b>D</b>	<b>D. Grants-in-Aid and Contributions</b>	<b>6,011</b>	<b>5.80</b>
<b>Total Expenditure (A+B+C+D)</b>		<b>103,614</b>	<b>100.00</b>
(*)	Indicates percentage of Expenditure by Sector & Sub-sector to Total Revenue Expenditure.		
(&)	Excluding payment of interest (₹399.53 crore) on Off-budget Borrowings which spread across various functional Major Heads below the relevant sub-sectors under 'Social Services' and 'Economic Services'.		

### 3.2.2 Trend in Sectoral composition of Revenue Expenditure

(₹ in crore)

Year	General Services	Social Services	Economic Services	Grants-in-aid and Contributions	Total Revenue Expenditure	GSDP*	Per cent of Total Revenue Expenditure to GSDP
2010-11	14,055	22,108	14,892	2,979	54,034	410,703	13.16
2011-12	16,445	25,172	19,154	4,344	65,115	455,212	14.30
2012-13	20,181	30,420	21,674	4,018	76,293	522,673	14.60
2013-14	24,954	32,622	26,593	5,021	89,190	614,607	14.51
2014-15	28,266	39,366	29,971	6,011	103,614	685,207	15.12

\*Source for GSDP: Medium Term Fiscal Plan 2015-19



### 3.2.3 Expenditure in Major Sub-sectors

The trend in expenditure under Major Sub Sectors, are indicated in the table below.

(₹ in crore)

Expenditure by Major Sub-sectors		2010-11	2011-12	2012-13	2013-14	2014-15
1	Education, Sports, Art and Culture	10,790	12,240	14,624	16,166	18,063
2	Agriculture and Allied Activities	4,777	5,501	7,417	12,590	10,563
3	Pensions and Miscellaneous General Services	4,095	5,468	7,292	9,217	10,144
4	Interest Payments and Servicing of Debt	5,641	6,604	6,833	7,837	9,404*
5	Energy	4,460	5,326	7,070	5,996	6,746
6	Social Welfare and Nutrition	3,866	4,559	5,542	5,388	6,597
7	Administrative Services	3,186	3,622	4,456	5,030	5,506

(₹ in crore)

Expenditure by Major Sub-sectors		2010-11	2011-12	2012-13	2013-14	2014-15
8	Health and Family Welfare	2,360	2,958	3,568	4,093	5,058
9	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2,504	2,940	3,581	3,720	5,038
10	Rural Development	1,371	1,949	2,378	2,283	4,988
11	Water Supply, Sanitation, Housing and Urban Development	2,002	1,873	2,360	2,670	3,944
12	Transport	1,365	1,695	2,024	2,560	3,232
13	General Economic Services	1,672	3,150	1,151	1,337	2,258
(*)	Excluding payment of interest (₹399.53 crore) on Off-budget Borrowings which spread across various functional Major Heads below the relevant sub-sectors under 'Social Services' and 'Economic Services'.					

### 3.3 Capital Expenditure

For the year 2014-15, the Expenditure on Capital Account was ₹20,198 crore, which includes disbursement of Loans and Advances (₹576 crore) worked out to 2.95 per cent of GSDP and was less than Budget Estimates (₹20,490 crore) by ₹292 crore. The shortage is due to less disbursement of ₹276 crore under Plan and ₹16 crore under Non-Plan.

#### 3.3.1 Sectoral Distribution of Capital Expenditure

During 2014-15 the Government spent ₹20,198 crore on various projects under the following sectors. The percentage of sector-wise expenditure to the total capital expenditure indicated in the table.

Sl. No.	Sector	Capital	Loan	Total	Per cent
1.	General Services – Police, Land Revenue etc.,	618	...	618	3.06
2.	Social Services – Education, Health & Family Welfare, Water Supply, Welfare of SC/ST etc.,	4,181	370	4,551	22.53
3.	Economic Services – Agriculture, Rural Development, Irrigation, Co-operation, Energy, Industries, Transport et c.,	14,823	194	15,017	74.35
4.	Miscellaneous	...	12	12	0.06
<b>Total Capital Expenditure (Outside the Revenue Account)</b>		<b>19,622</b>	<b>576</b>	<b>20,198</b>	<b>100.00</b>

#### 3.3.2 Trend in Capital Expenditure

The trends in expenditure on Capital Account for the past four years are indicated in the table below along with graphical presentation.



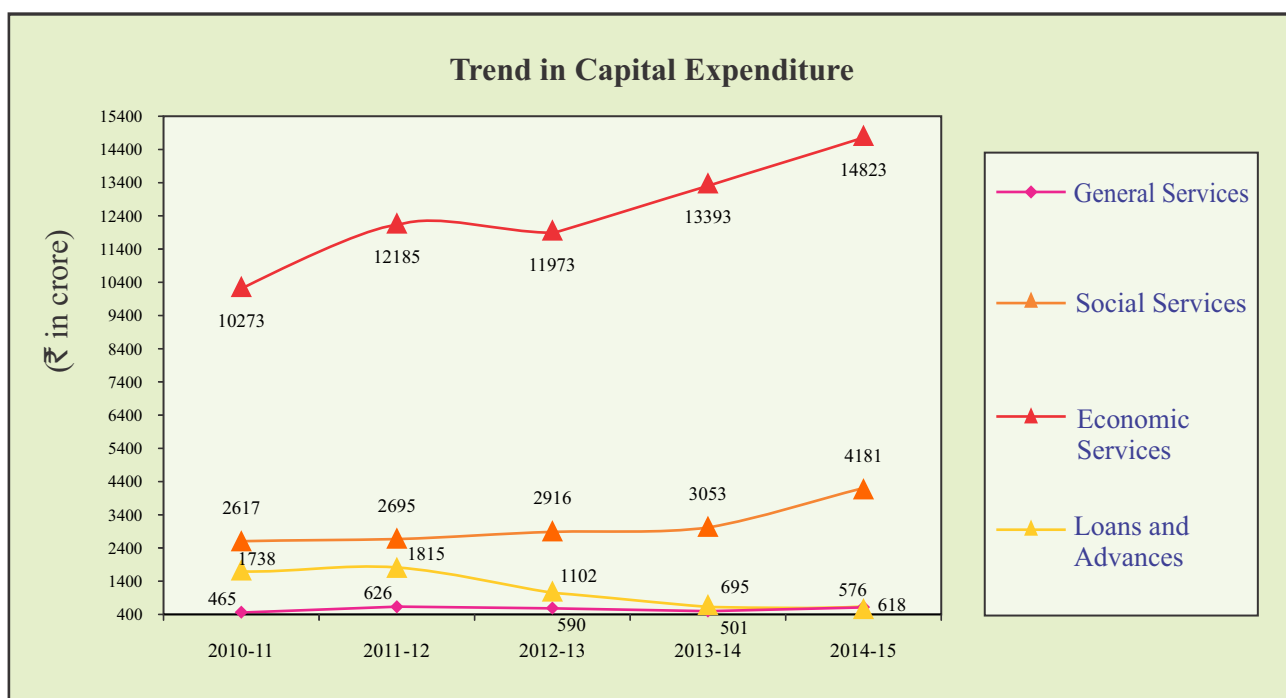
(₹ in crore)

Sl. No.	Sector	2010-11	2011-12	2012-13	2013-14	2014-15
1.	General Services	465	626	590	501	618
2.	Social Services	2,617	2,695	2,916	3,053	4,181
3.	Economic Services	10,273	12,185	11,973	13,393	14,823
4.	Loans and Advances	1,738	1,815	1,102	695	576
<b>Total</b>		<b>15,093</b>	<b>17,321</b>	<b>16,581</b>	<b>17,642</b>	<b>20,198</b>

### 3.3.3 Trend in Capital Expenditure

(₹ in crore)

Sl. No.	Sector	2009-10	2010-11	2011-12	2012-13	2013-14
1.	General Services	490	465	626	590	501
2.	Social Services	2,651	2,617	2,695	2,916	3,053
3.	Economic Services	8,996	10,273	12,185	11,973	13,393
4.	Loans and Advances	982	1,738	1,815	1,102	695
<b>Total</b>		<b>13,119</b>	<b>15,093</b>	<b>17,321</b>	<b>16,581</b>	<b>17,642</b>

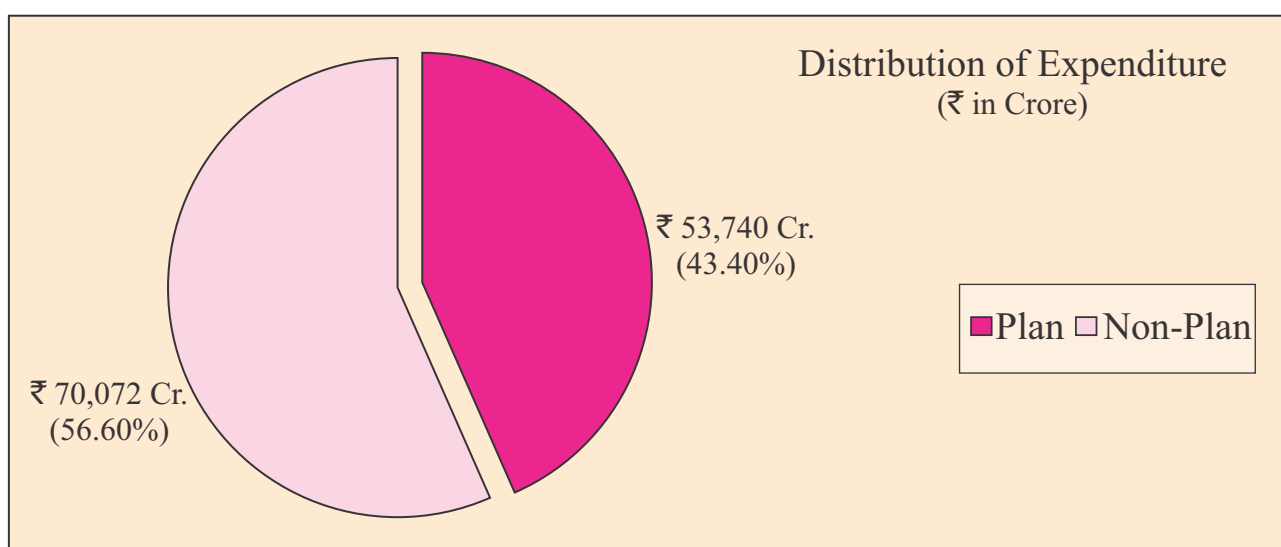


## CHAPTER IV

### PLAN & NON PLAN EXPENDITURE

#### 4.1 Distribution of Expenditure

During 2014-15, an amount of ₹1,23,812 crore is incurred towards Plan and Non-Plan expenditure which works out to 18.07 *per cent* of the GSDP. The following pie diagram represents the percentage of distribution of expenditure to the Total Expenditure.



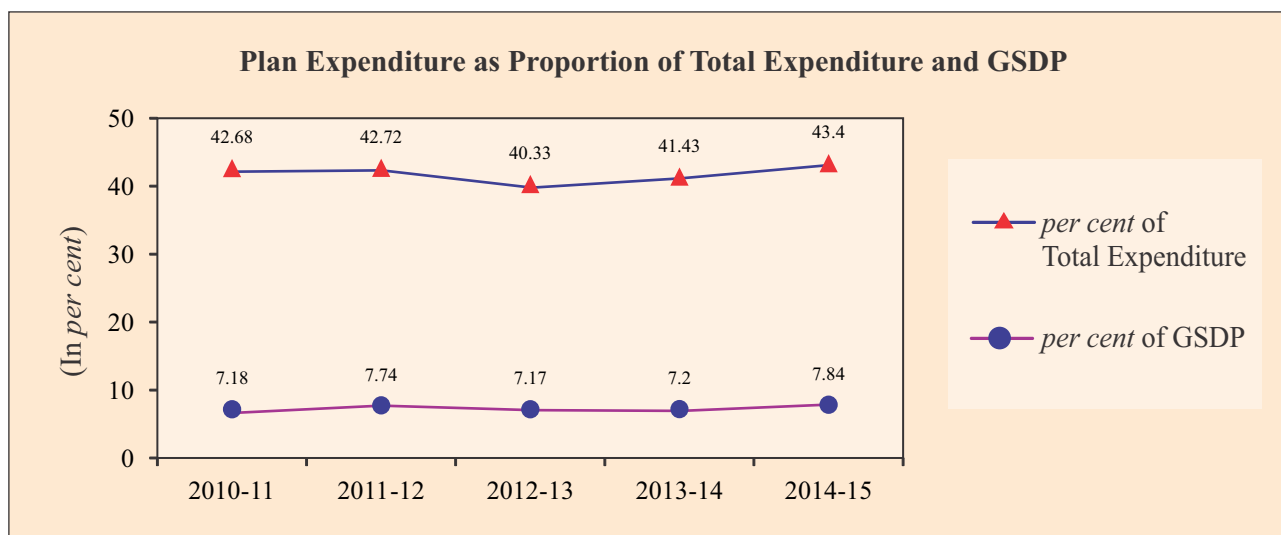
#### 4.2 Plan Expenditure

During 2014-15 the Government has incurred an expenditure of ₹53,740 crore on Plan schemes, which represents 43.40 *per cent* of total disbursements. This Expenditure comprises of State Plan Schemes ₹52,227 crore (which is inclusive of State share of Centrally Sponsored Plan Schemes ₹490 crore) and ₹1,513 crore under Central Share of Centrally Sponsored Plan Schemes and Central Plan Schemes. The Graphical presentation of the *per cent* of Plan Expenditure to the Total Expenditure and to the GSDP is furnished in the table below.

(₹ in crore)

Description	2010-11	2011-12	2012-13	2013-14	2014-15
Total Expenditure	69,127	82,436	92,874	106,832	123,812
Plan Expenditure	29,506	35,220	37,453	44,260	53,740
Plan Expenditure as a <i>per cent</i> to Total Expenditure	42.68	42.72	40.33	41.43	43.40
GSDP*	410,703	455,212	522,673	614,607	685,207
Plan Expenditure as a <i>per cent</i> to GSDP	7.18	7.74	7.17	7.20	7.84

\*Source for GSDP : Medium Term Fiscal Plan 2015-19



#### 4.2.1 Plan Expenditure under Capital Account

The trend of Capital Expenditure (Plan), as a *per cent* to the Total Capital Expenditure, over a period of five years is furnished in the table below.

(₹ in crore)

Description	2010-11	2011-12	2012-13	2013-14	2014-15
Total Capital Expenditure*	15,093	17,321	16,581	17,642	20,198
Capital Expenditure* (Plan)	14,318	16,653	16,241	17,290	19,909
<i>Per cent</i> of Capital Expenditure* (Plan) to Total Capital Expenditure	94.87	96.14	97.95	98.00	98.63

\* Capital Expenditure includes expenditure on Capital Outlays and disbursements of Loans and advances.

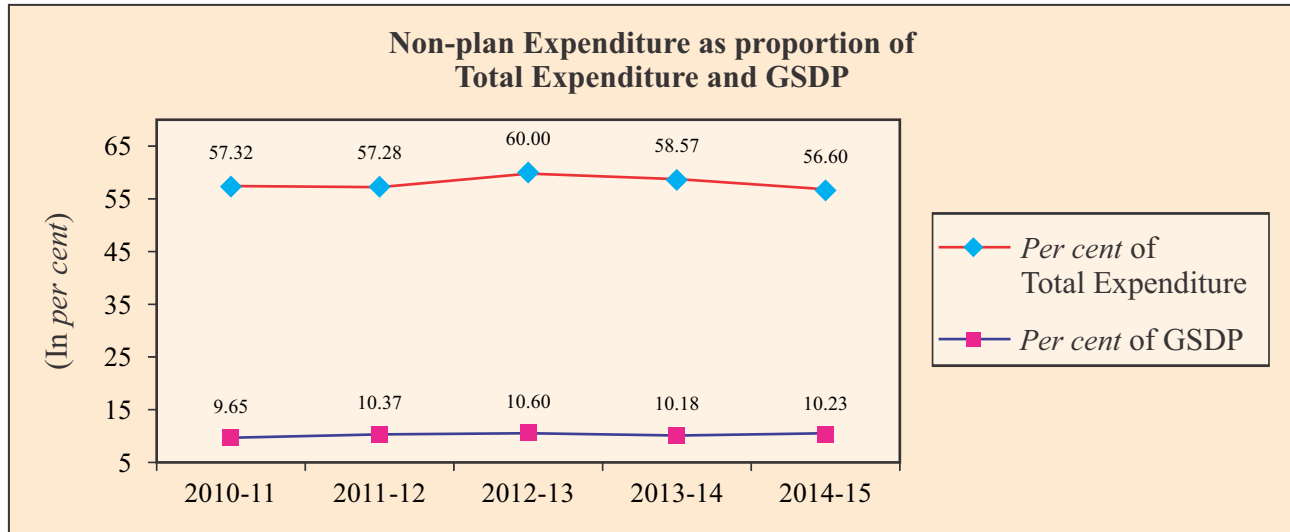
#### 4.3 Non-Plan Expenditure

Non-Plan Expenditure during 2014-15, representing 56.60 *per cent* of total disbursements was ₹70,072 crore, (₹69,783 crore under Revenue and ₹289 crore under Capital). The Graphical presentation of the percentage of Non-Plan Expenditure to the Total Expenditure and to the GSDP is furnished in the table below.

(₹ in crore)

Description	2010-11	2011-12	2012-13	2013-14	2014-15
Total Expenditure	69,127	82,436	92,874	106,832	123,812
Non-Plan Expenditure	39,621	47,216	55,421	62,572	70,072
Non-Plan Expenditure as a <i>per cent</i> to Total Expenditure	57.32	57.28	60.00	58.57	56.60
GSDP <sup>^^</sup>	410,703	455,212	522,673	614,607	685,207
<i>Per cent</i> of Non-Plan Expenditure to GSDP	9.65	10.37	10.60	10.18	10.23

<sup>^^</sup>Source for GSDP : Medium Term Fiscal Plan 2015-19



#### 4.4 Committed Expenditure<sup>(&)</sup>

In addition to the seven components of Committed Expenditure furnished below in the table, Government of Karnataka has considered Salaries paid under District Sector Schemes, Implicit Subsidies and other Administrative Expenses as components of Committed Expenditure, in their Medium Term Fiscal Plan 2014-18. The Trend in growth of components of Committed Expenditure which are identified with specific object head codes in the accounts, over the Revenue Receipts and Revenue Expenditure for the five years is given below.

(₹ in crore)

Components	2010-11	2011-12	2012-13	2013-14	2014-15
Total Committed Expenditure of which-	42,280	51,676	61,106	73,413	80,645
1) Salary <sup>(A)</sup>	5,281	6,068	7,183	8,065	8,901
2) Interest Payments	5,641	6,604	6,833	7,837	9,404 <sup>(B)</sup>
3) Pension Payments	4,070	5,436	7,227	9,152	10,118
4) Subsidy <sup>(C)</sup>	6,303	7,390	10,709	13,323	11,153
5) Grants-in-Aid <sup>(D)</sup>	16,065	19,686	23,265	27,592	32,737
6) Devolution to PRIs and ULBs	2,976	4,248	4,009	5,019	6,010
7) Social Security Pensions	1,944	2,244	1,880	2,425	2,322
Revenue Receipts	58,206	69,806	78,176	89,543	104,142
Revenue Expenditure	54,034	65,115	76,293	89,190	103,614
Percentage of Committed Expenditure to Revenue Receipts	73	74	78	82	77
Percentage of Committed Expenditure to Revenue Expenditure	78	79	80	82	78
<sup>(&amp;)</sup> Exclusive of 'Administrative Expenses' and 'Implicit Subsidy' as defined in the Medium Term Fiscal Policy (MTFP) 201 5-19 due to the absence of specific identification in the accounts classification.					
<sup>(A)</sup> Indicates Salary booked under the State Sector and excluding the salary paid to staff employed under Panchayat Raj Institutions.					
<sup>(B)</sup> Excludes payment of interest (₹399.53 crore) on 'Off budget borrowings' which spread across various functional Major Heads below the relevant sub-sectors under 'Social Services' and 'Economic Services'.					
<sup>(C)</sup> Subsidy representing only the amount booked under the object head '106-Subsidy', excluding subsidy releases to PRIs & ULBs					
<sup>(D)</sup> Excluding devolutions to PRIs and ULBs which is shown as a separate line item below.					

## CHAPTER V

### APPROPRIATION ACCOUNTS

#### 5.1 Summary of Appropriation Accounts

Appropriation Accounts of the Government of Karnataka for the year 2014-15 presents the accounts of sums expended compared with the sums specified in the schedules appended to the Appropriation Acts passed under Article 204 & 205 of the Constitution of India. Summary of the Appropriation Accounts by major sections under the Consolidated Fund of the State for the year 2014-15 are given below.

(₹ in crore)

Sl. No.	Nature of expenditure	Original Grant	Supplementary Grant	Reappropriation /Surrenders	Total	Actual Expenditure	Savings (-) Excess (+)
1	Revenue Voted	1,01,995	7,868	(-) 2,776	1,07,087	94,250	(-)12,837
	<i>Charged</i>	10,882	620	(-) 45	11,457	10,618	(-) 839
2	Capital Voted	20,836	3,422	(-) 1,182	23,076	20,586	(-) 2,490
	<i>Charged</i>		280	...	280	277	(-) 3
3	<i>Public Debt Charged</i>	6,760	...	...	6,760	4,812	(-) 1,948
4	Loans and Advances Voted	1,127	147	(-) 77	1,197	822	(-) 375
	<b>Total</b>	<b>1,41,600</b>	<b>12,337</b>	<b>4,080</b>	<b>1,49,857</b>	<b>1,31,365</b>	<b>(-)18,492</b>

##### 5.1.1 Grant wise Details of Saving/Excess

The Appropriation Accounts of Government of Karnataka for 2014-15 indicate Grant-wise saving and excess as given below:

(₹ in crore)

Saving under the following grants		Revenue		Capital	
Grant No. and Name		Voted	<i>Charged</i>	Voted	<i>Charged</i>
01	Agriculture and Horticulture	15,80.11	0.24	31.73	
02	Animal Husbandry and Fisheries	1,46.45	0.10	52.47	...
03	Finance	4,89.34	0.23	12.53	...
04	Department of Personnel and Administrative Reforms	3,80.37	28.44	2,31.87	...
05	Home and Transport	4,73.62	21.16	78.45	...
06	Infrastructure Development	0.26	...	50.96	1.59
07	Rural Development and Panchayat Raj	15,14.64	25.10	2,33.88	...
08	Forest, Ecology and Environment	3,33.19	...	4.66	...
09	Co-operation	28.97	...	34.76	...
10	Social Welfare	2,35.61	...	3,07.58	0.62

(₹ in crore)

Saving under the following grants		Revenue		Capital	
Grant No. and Name		Voted	Charged	Voted	Charged
11	Women and Child Development	2,94.69	...	48.73	...
12	Information, Tourism and Youth Services	59.94	...	67.18	...
13	Food and Civil Supplies	18,54.25	0.05	4.71	...
14	Revenue	5,37.64	28.47	55.91	...
15	Information Technology	28.77	...	5.00	...
16	Housing	6,12.22	...	66.53	...
17	Education	30,93.08	...	4,39.97	...
18	Commerce and Industries	2,44.11	...	2,18.52	...
19	Urban Development	12,43.09	...	3,73.47	...
20	Public Works	3,45.07	6.18	9,14.54	...
21	Water Resources	7,01.51	1,65.54	5,88.80	...
22	Health and Family Welfare Services	9,68.97	...	1,55.85	...
23	Labour	2,60.83	...	27.13	...
24	Energy	0.64	...	92.41	...
25	Kannada and Culture	70.40	...	1.99	...
26	Planning, Statistics, Science and Technology	23.42	...	23.54	...
27	Law	69.78	...	...	...
28	Parliamentary Affairs and Legislation	23.12	0.95	...	...
29	Debt Servicing	...	7,96.02	...	1,948.21
<b>Excess under the following grants</b>					
08	Forest, Ecology and Environment	...	1,88.75	...	...
10	Social Welfare	...	0.06	...	...

## 5.2 Trend in Savings

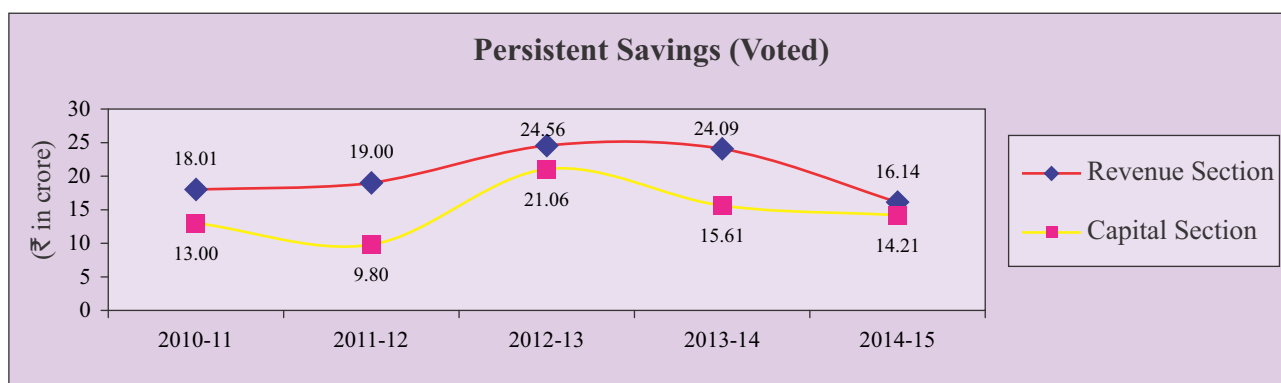
Saving in the Appropriation Accounts represent the amount of non-utilization of the funds provided for the various objects of expenditure through the Appropriation Acts passed by the State Legislature. Saving worked out with reference to the amounts authorized by the Legislature excluding the amount surrendered which is also considered as saving.

Trend in saving under voted and *charged* category of Revenue and Capital Section for the preceding five years are given below in the Table 5.2.1 and Table 5.2.2 respectively. Graphical presentation of saving as a *per cent* to Total Provision furnished below the respective tables.

**Persistent Savings (Voted)**  
(Table 5.2.1)

(₹ in crore)

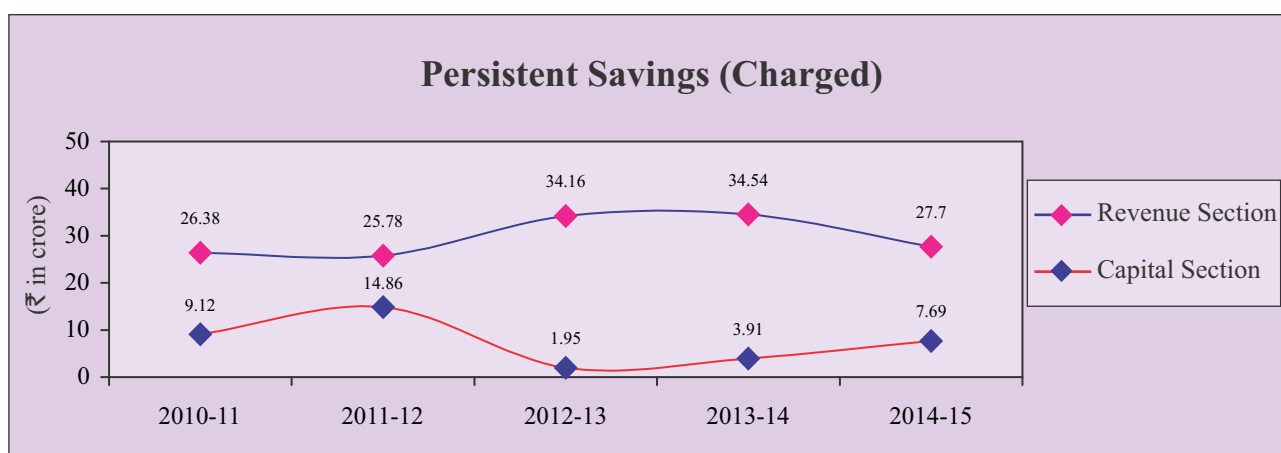
Year	REVENUE SECTION				CAPITAL SECTION			
	Provision	Expenditure	Saving	Per cent of saving to provision	Provision	Expenditure	Saving	Per cent of saving to provision
2010-11	55,257	48,074	7,183	13.00	19,193	15,736	3,457	18.01
2011-12	65,469	59,056	6,413	9.80	22,223	18,000	4,223	19.00
2012-13	88,265	69,672	18,593	21.06	23,339	17,608	5,731	24.56
2013-14	97,254	82,071	15,183	15.61	25,071	19,031	6,040	24.09
2014-15	1,09,864	94,250	15,614	14.21	25,531	21,408	4,123	16.14



**Persistent Savings (Charged)**  
(Table 5.2.2)

(₹ in crore)

Year	REVENUE SECTION				CAPITAL SECTION			
	Provision	Expenditure	Saving	Per cent of saving to provision	Provision	Expenditure	Saving	Per cent of saving to provision
2010-11	6,930	6,298	632	9.12	3,813	2,807	1,006	26.38
2011-12	7,579	6,453	1,126	14.86	4,473	3,320	1,153	25.78
2012-13	9,120	8,942	178	1.95	5,670	3,733	1,937	34.16
2013-14	9,149	8,791	358	3.91	5,840	3,823	2,017	34.54
2014-15	11,502	10,618	884	7.69	7,040	5,090	1,950	27.70



### 5.3 Significant Savings

Substantial savings under a Grant indicates either non-implementation or slow implementation of certain schemes/programmes. Grants with Persistent and Significant savings for the past five years, over and above 10 per cent of the provision of funds, under Revenue and Capital Section are given below:

(In per cent)

Grant No.	Revenue Section	2010-11	2011-12	2012-13	2013-14	2014-15
01	Agriculture and Horticulture	34	34	39	31	26
04	Department of Personnel & Administrative Reforms	17	21	28	26	35
19	Urban Development	11	11	31	23	16
20	Public Works	12	13	12	11	13
23	Labour	32	40	29	28	33
25	Kannada and Culture	11	30	16	13	23
26	Planning, Statistics, Science and Technology	28	30	41	40	13
	<b>Capital Section</b>					
01	Agriculture and Horticulture	55	39	31	28	28
02	Animal Husbandry & Veterinary Science	44	27	34	18	22
07	Rural Development & Panchayat Raj	13	17	17	51	12
10	Social Welfare	24	13	22	31	19
11	Women and Child Welfare	34	35	70	19	41
19	Urban Development	21	22	21	25	30
20	Public Works	17	18	16	16	15

### 5.4 Supplementary Provision of funds

Under Article 205 of the Constitution of India, during 2014-15 additional funds aggregating to ₹12,337 crore have been provided through Supplementary Demand for Grants. Few instances, where the savings in excess of ₹10 crore found unnecessary or excessive are indicated in the table given below.



## Unnecessary Supplementary Provision

(₹ in crore)

Gr. No.	HEAD OF ACCOUNT	ORIGINAL	SUPPLEMENTARY	ACTUALS	SAVING
01	2851-00-107-1-45-059	...	15.54	...	15.54
02	2403-00-197-1-01-300	...	11.01	...	11.01
07	2215-02-105-0-01-240	14.40	14.40	3.70	25.10
07	2515-00-196-6-09-300	54.28	42.00	42.00	54.28
07	2515-00-197-1-10-300	335.00	1.88	145.61	191.27
07	2515-00-197-6-09-300	108.56	83.99	83.99	108.56
07	2515-00-198-1-11-300	...	14.61	...	14.61
07	2515-00-198-6-09-300	379.94	293.97	293.97	379.94
10	2225-02-197-1-01-300	...	30.60	...	30.60
11	2235-02-102-0-40-059	7.64	10.30	5.12	12.82
14	2506-00-101-5-10-125	10.00	26.72	...	36.72
18	4860-05-190-0-01-211	20.00	16.44	6.60	29.84
18	6852-02-800-0-01-394	50.00	50.00	44.99	55.01
22	2210-80-800-0-18-195	...	14.70	...	14.70
<b>EXCESSIVE SUPPLEMENTARY PROVISION</b>					
01	2401-00-800-1-40-059	193.25	407.53	571.35	29.43
01	2401-00-800-1-53-059	1.10	20.75	7.41	14.44
01	2401-00-800-1-57-059	147.31	56.67	181.13	22.85
03	2071-01-101-3-01-251	5,749.88	280.75	5,995.36	35.27
07	2515-00-198-6-10-300	558.18	235.92	764.00	30.10
07	4215-01-102-9-01-059	445.81	200.00	601.85	43.96
07	4702-00-101-1-14-132	3.79	51.53	37.38	17.94
10	2225-01-197-1-01-300	...	43.54	26.66	16.88
10	2225-01-793-0-00-059	100.00	32.68	108.28	24.40
17	4202-01-203-1-01-139	1.51	30.00	11.95	19.56
18	4860-04-004-0-01-172	16.53	20.00	21.79	14.74
19	3604-00-191-7-51-101	240.00	104.03	330.74	13.29

## CHAPTER VI

### ASSETS AND LIABILITIES

#### 6.1 Assets

The details of Assets and Liabilities of Government of Karnataka are exhibited in the Statement No.1 of the Finance Accounts **Volume-I**. The existing form of accounts do not depict valuation of Government assets like land, buildings etc., except in the year of acquisition/purchase. The Government assets stood, mainly comprising of cash balance and investments of cash balance (₹23,901 crore), progressive Capital Expenditure (₹1,56,042 crore), balance of Loans and Advances (₹13,216 crore), Civil Advances (₹7.36 crore) and Remittance (₹520.42 crore) outstanding at the end of 31 March 2015.

Government investments in share capital of different classes of entities stood at ₹61,727 crore at the end of 2014-15, mainly comprising of Statutory Corporations inclusive of Regional Rural Banks (₹2,392 crore), Government Companies/Public Sector Undertakings (₹57,455 crore), Joint Stock Companies (₹1,562 crore) and Co-operative Institutions and Local bodies (₹318 crore). However, dividend received during the year was ₹75 crore (0.12 per cent) on the total government investments. During the year 2014-15, the government investments was increased by ₹6,676 crore, while dividend income increased by ₹19.35 crore.

Cash Balance with RBI, which stood at ₹86 crore on 1 April 2014 was decreased to ₹ 5 crore at the end of March 2015.

#### 6.2 Debt and Liabilities

Article 293(1) of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund of the State within such limits, if any, as may be fixed by the State Legislature, from time to time.

In pursuant with the recommendations of the XI Finance Commission, the Government of Karnataka was the first State to enact the Fiscal Responsibility (FRA) Act, 2002. In Accordance with the recommendations of the XIII Finance Commission and with the amendment to the FRA (May 2011), the State laid down the Fiscal targets to ensure- Outstanding debt to the end of 2014-15 to be at 25.20 per cent of the estimated GSDP. Further, the Government has amended the Karnataka Fiscal Responsibility (Amendment) Act, 2014 on 28 February 2014, to enlarge the scope of 'Total Liabilities' to include the 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 evaluation of the performance of the prescribed fiscal indicators.

Outstanding balance of Public debt and Outstanding Liabilities under Public Account of the State Government, in comparison with the per cent to GSDP are as under:

(₹ in crore)

Year	GSDP*	Public Debt	Per cent to GSDP	Public Account <sup>^</sup>	Per cent to GSDP	Total Liabilities <sup>^</sup>	Per cent to GSDP
2010-11	410,703	59,277	14.43	32,666	7.95	91,943	22.39
2011-12	455,212	65,315	14.35	37,715	8.29	103,030	22.63
2012-13	522,673	75,052	14.36	41,715	7.98	116,767	22.34
2013-14	614,607	88,522	14.40	46,796	7.61	135,318	22.02
2014-15	685,207	105,585	15.41	52,968	7.73	158,553 <sup>(#)</sup>	23.14
*	Source for GSDP 2014-15 Medium Term Fiscal Plan 2015-19 & for 2010-11 to 2013-14 Karnataka Economic Survey 2014-15.						
^	Exhibits net of small savings and other liabilities as depicted in Statement No.6 (i) of Finance Accounts.						
#	Excluding the amount of off-budget borrowings ₹5,056 crore which is not forming part of Consolidated Fund of the State but to be included under Total Liabilities, for calculation of fiscal indicators. For more details, please refer paragraph 1.6 of Chapter I						

There is net increase of ₹23,235 crore (17.17 per cent) in Public Debt and Other Liabilities as compared to 2013-14.

For the year 2014-15, the Interest payments on Debt and Other Liabilities stood at ₹9,804 crore which includes payment of interest on off-budget borrowings (₹399.53 crore), Interest on Internal Debt (₹7,023 crore), Interest on Small Savings, Provident Funds (₹1,666 crore), Interest on Loans and Advances from Central Government (₹715 crore) and Interest on Reserve Funds & Other Obligations (₹0.15 crore) and the total interest payments works out to 9.46 per cent of the revenue Expenditure.

The Expenditure on account of interest payments increased by ₹1,567 crore during 2014-15 over 2013-14.

### 6.2.1 State Provident Funds

(₹ in crore)

Year	Opening Balance	Receipts (*)	Payments	Net accretion for the year	Closing Balance	Interest on balance of P.F
2010-11	5,985	1,664	667	997	6,982	490
2011-12	6,981 <sup>@</sup>	1,917	1,059	858	7,839	580
2012-13	7,839	2,248	1,290	958	8,797	662
2013-14	8,797	2,558	1,371	1,187	9,984	784
2014-15	9,984	2,847	1,744	1,103	11,087	866
(*)	Includes interest indicated in the last column of the table.					
(@)	Differs from previous year balance by ₹ 1 crore, due to rounding.					

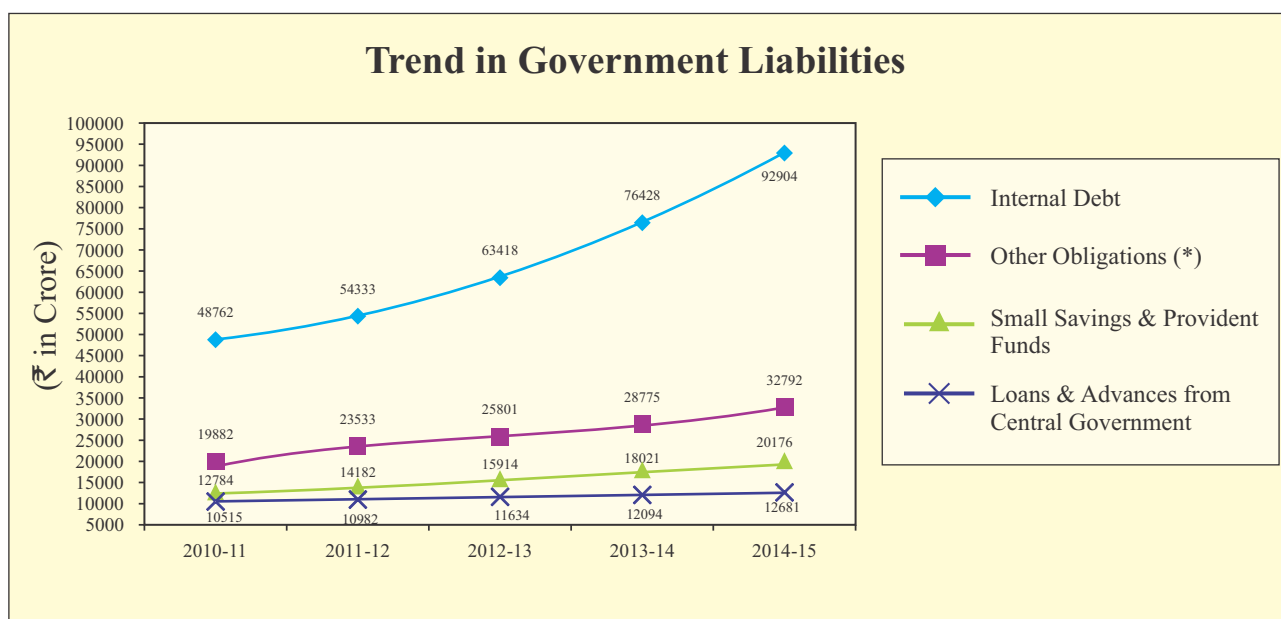
## 6.2.2 Trend in Government Liabilities

The following table indicates the trends in liabilities of State Government during the past five years. The graphical representation of trends in Government liabilities is also furnished.

(₹ in crore)

Year	Internal debt of the State	Loans & Advances from Central Government	Small Savings and Provident Funds	Other Obligations	Total Liabilities
2010-11	48,762	10,515	12,784	19,882	91,943
2011-12	54,333	10,982	14,182	23,533	103,030
2012-13	63,418	11,634	15,914	25,801	116,767
2013-14	76,428	12,094	18,021	28,775	135,318
2014-15	92,904	12,681	20,176	32,792	158,553 <sup>(#)</sup>

(#) Excluding the amount of off-budget borrowings ₹5,056 crore which is not forming part of Consolidated Fund but to be included as part of total liabilities for calculations of fiscal indicators. For details please refer paragraph 1.6 of Chapter I



Based on the Thirteenth Finance Commission recommendations the State Government received a new set of ceiling related to Outstanding Debt as percentage to GSDP for the years 2010-15. Section (4) of Karnataka Fiscal Responsibility Act, 2002, was amended through KFR (Amendment) Act, 2011 on 17-03-2011 to incorporate the new ceiling for Total Outstanding Liabilities (TOL) at the end of the financial year 2014-15 shall be at 25.20 per cent of the GSDP.

Government of Karnataka has further amended the Karnataka Fiscal Responsibility Act, 2011, on 28<sup>th</sup> February 2014, to re-define the scope of 'Total Liabilities' to include the 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. Details of Off-budget borrowings furnished by the Finance Department are given below in the table.

(₹ in crore)

Opening Balance	Borrowings during the year	Principal repayment during the year	Interest repayment during the year	Closing Balance
(1)	(2)	(3)	(4)	(5)
2,942.84	2,411.50	298.42	398.44	5,055.92
Note: Closing Balance (column 5) worked out by amount in column (1) plus column (2) minus column (3).				

The indebtedness of the Government, including the off-budget borrowings (₹5,056 crore), has increased by ₹28,291 crore for the year 2014-15. Thus, the Total Outstanding Liability (TOL) as on 31 March, 2015 stood at ₹1,63,609 crore.

After taking the outstanding liabilities on off-budget borrowings ₹5,056 crore, for the purpose of calculation of Fiscal Indicator, the ratio between Total Outstanding Liability to GSDP, works out to 23.88 per cent of TOL, to the end of 2014-15.

### 6.2.3 Contingency Fund

Contingency Fund of the State is set-up to meet expenditure on unforeseen contingencies, pending authorization from the State Legislature. The extent of usage of Contingency Fund for the past 5 years is as under.

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
Number of withdrawals from Contingency Fund	24	15	9	9	2
Total withdrawals from Contingency Fund (₹ in crore)	57.28	46.61	46.00	56.89	16.95
Withdrawals from the Contingency Fund as a percentage to Total Budget Provision	0.06	0.05	0.04	0.04	0.01

### 6.3 Guarantees

The limit as prescribed in the Karnataka Ceiling on Government Guarantees Act, 1999 is that the total Outstanding Government Guarantees as on the first of April of any year shall not exceed 80 per cent of the States' Revenue Receipts of the second preceding year as in the books of the Principal Accountant General of Karnataka. The maximum amount of outstanding guarantee as depicted in Finance Accounts is within the limits prescribed in the Act. The information on outstanding guarantees for the repayment of Loans and payment of interest thereon raised by Statutory Corporations, Government Companies, Local Bodies, Co-operative Societies, etc., as on 31 March 2015 was furnished by the State Government and depicted in the Statement No.20 of the Finance Accounts **Volume-II**.

The maximum amount guaranteed and the outstanding principal and interest at the end of each year over the past five years are given in the table below.

(₹ in crore)

At the end of the year	Maximum Amount Guaranteed (Principal only)	Amount outstanding as on 31 March	
		Principal	Interest
2010-11	19,150	6,448	169
2011-12	13,262	6,491	149
2012-13	14,306	6,565	123
2013-14	16,145	7,671	112
2014-15	16,869	10,890	143

#### 6.4 Externally Aided Projects

The liability of the State Government for repayment of Externally Aided Projects is given below. Individual Scheme wise details are furnished in the Appendix-IV of the Finance Accounts - Volume-II.

(₹ in crore)

Period	Opening Balance	Amount Received	Amount Repaid	Closing Balance
2013-14	8,613	1,159	410	9,362
2014-15	9,362	1,365	493	10,234

## CHAPTER VII

### OTHER ITEMS

#### 7.1 Adverse Balances under Public Debt

Borrowings of State Governments are governed by Article 293(1) of the Constitution of India. The balance under 'Internal Debt of the State Government' stood at ₹92,904 crore, which comprises an adverse balance amounting to ₹111.62 crore under 'Loans from National Co-operative Development Corporation'. The balance under 'Loans and Advances from the Central Government' stood at ₹12,681 crore, which comprises an adverse balance amounting to ₹23.66 crore representing unadjusted amount of repayment of Central Government Loans against the balances outstanding as on 31-03-2010, later was written-off in terms of the recommendations of the Thirteenth Finance Commission. Reconciliation of adverse balances is under examination.

#### 7.2 Loans and Advances by the State Government

Total Loans and Advances made by the State Government at the end of 2014-15 was ₹13,216 crore. The Loans and Advances are disbursed to various Loatee Groups consisting of Panchayat Raj Institutions, Urban Development Authorities & Municipalities, Housing Boards and Corporations, Government Companies & Corporations, Co-operative Institutions and others. Recovery of Principal aggregating to ₹3,488 crore and interest amounting to ₹2,109 crore, is in arrears as at the end of 31 March 2015 in respect of loans, the detailed accounts of which are maintained by the Principal Accountant General (A&E) Karnataka.

#### 7.3 Financial Assistance to Local Bodies and Others

Grants-in-Aid to Local Bodies etc., has increased by ₹6,136 crore from ₹32,611 crore in 2013-14 to ₹38,747 crore in 2014-15 representing an increase of 18.82 per cent over the previous year. Grants to Zilla Panchayats, Taluk Panchayats, Grama Panchayats and Municipalities & Urban Local Bodies (₹30,998 crore) represented 80 per cent of total grants given during the year.

Details of Grants-in-aid for the past three years are as under.

(₹ in crore)

Year	Zilla Panchayats	Taluk Panchayats	Gram Panchayats	ULBs & Municipalities	Others *	Total
2011-12	5,653	8,211	1,344	4,248	4,478	23,934
2012-13	6,497	10,423	1,611	4,009	4,636	27,176
2013-14	7,488	11,403	1,619	5,019	7,082	32,611
2014-15	9,601	12,709	2,678	6,010	7,749	38,747

\* Others include Public Sector Undertakings, Autonomous Bodies, and Co-operative Institutions & Non Government Organisations.

### 7.3.1 Submission of Utilization Certificates (UCs)

The Government while sanctioning Grants-in-aid (GIA) to various beneficiaries may stipulate that the UCs for the amount of Grants-in-Aid have to be forwarded to the Principal Accountant General (A&E). The Principal Accountant General (A&E) will keep a watch over the submission of UCs in respect of such releases only. To the end of 31 March 2015 about 182 Grants-in-Aid bills amounting to ₹741 crore were outstanding for submission of Utilization Certificates, which includes 86 GIA bills amounting to ₹599 crore drawn during the year 2014-15, having the prescribed period of 18 months for submission of UCs.

## 7.4 Cash Balance and Investment of Cash Balance

(₹ in crore)

Component	As on 1 April 2014	As on 31 March 2015	Net Increase (+) Decrease (-)
Cash Balance <sup>(1)</sup>	86	5	(-) 81
Investments from Cash Balance (GOI Securities & Treasury Bills)	10,973	17,962	(+) 6,989
Other Cash Balances & Investments	4,701	5,934	(+) 1,233
(a) Cash with Departmental Officers & Permanent Advances	4	4	
(b) Investments of Earmarked Funds <sup>(2)</sup>	4,697	5,930	(+) 1,233
<b>Total</b>	<b>15,760</b>	<b>23,901</b>	<b>(+) 8,141</b>
Interest realized	459	747	(+) 288
(1)	Cash Balance include Local Remittances & Deposits with RBI		
(2)	Differs from previous year by ₹1,130 due to Exhibition of investment out of Reserve Fund pertaining to the year 2013-14		

During 2014-15 the interest receipt on Cash Balance Investments increased by 62.75 per cent in comparison with the previous year.

## 7.5 Reconciliation of Accounts

Accuracy and reliability of accounts depend, among other things, on timely reconciliation of the figures available with the Departments and the figures appearing in the accounts compiled by the Principal Accountant General (Accounts and Entitlements) Karnataka. This exercise is to be conducted by respective Heads of Departments. During 2014-15, only 60 per cent (₹74,495 crore) of the total expenditure of ₹123,237 crore of the State Government was reconciled. Similarly, out of total receipts of ₹104,152 crore, 99 per cent (₹102,850 crore) was reconciled. Loans and advances, both receipts and expenditure, were not reconciled by any of the CCOs concerned.



## 7.6 Submission of Accounts by Treasuries

There are 33 District Treasuries in the State. During the year 2014-15 Treasury Accounts received were 396. Delay of up to 15 days was noticed in rendering the accounts by the treasuries on 106 occasions, delay over 15 days and less than one month, on one occasion.

### 7.6.1 Classification of Departmental Receipts and Disbursements under omnibus Minor Head '800 - Other Receipts/Other Expenditure'

Departmental Receipts amounting ₹10,860 crore under 64 Revenue, Capital and Loan Major Heads of Accounts on Receipts side, constituting 10.42 *per cent* of the total receipts (₹104,236 crore) was classified under the minor head '800 – Other Receipts.' Similarly, Departmental Expenditure of ₹10,437 crore under 64 Major Heads of Accounts was classified under the minor head '800 – Other Expenditure', being 8.43 *per cent* of the Total Expenditure booked. More details are furnished in the Annexure-B and C to 'Notes to Accounts' in Finance Accounts **Volume-I**.

## 7.7 Abstract Contingent (AC) Bills and Non-payable Detailed Contingent (NDC) Bills

The 'Contingent Charges' or 'Contingencies' means and include all incidental and other expenses which are incurred for the management of an office or for the technical working of a department other than those which under prescribed rules of classification of expenditure fall under some other head of expenditure. The Drawing and Disbursing Officers (DDOs) are authorized to draw money without supporting documents through AC bills, under Rule 36 of Manual of Contingent Expenditure 1958. Such AC bills are required to be settled, within a maximum of 90 days, through submission of NDC bills. To the end of 31 March 2015 about 9,758 AC bills amounting to ₹218 crore were outstanding for submission of NDC bills.

## 7.8 Commitments on account of Incomplete Works

A total expenditure of ₹13,983 crore was incurred up to the year 2014-15 by the State Government under various construction projects taken up by the Public Works Department, Water Resources Department, and Public Health & Engineering Department. However, the Departments engaged in construction projects have reported commitment of ₹1,844 crore on incomplete works (1063 Works) costing over ₹3,136 crore to the end of the financial year 2014-15. The details are as follows.

## 7.9 Commitments on account of Incomplete Works

A total expenditure of ₹ 94,232 crore was incurred up to the year 2013-14 by the State Government under various Construction Projects taken up by the Public Works Department, Water Resources Department, and Public Health & Engineering Department etc., However, the Departments engaged in Construction Projects

have reported commitment of ₹ 1,193 crore on incomplete works (1342 Works) costing over ₹ 2,252 crore to the end of the financial year 2013-14. The details are as follows.

(₹ in crore)

Period	Number of Works	Cost of Works	Progressive Expenditure
		(₹ In Crore)	
1995-2000	2	5	2
2000-2005	4	3	3
2005-2010	102	287	163
2010-2015	955	2,842	1,124
<b>TOTAL</b>	<b>1,063</b>	<b>3,137</b>	<b>1,292</b>



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