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

**B. EXPENDITURE BY NATURE**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ***Object of Expenditure*** | ***2023-24*** | | | ***2022-23*** | | | ***2021-22*** | | |
| ***Revenue*** | ***Capital*** | ***Total*** | ***Revenue*** | ***Capital*** | ***Total*** | ***Revenue*** | ***Capital*** | ***Total*** |
| ***(₹ in crore)*** | | | | | | | | |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** | **(6)** | **(7)** | **(8)** | **(9)** | **(10)** |
| 106-Subsidies(A) | 32,390.37(B1) | … | 32,390.37 | 22,760.66 | … | 22,760.66 | 28,218.94 | … | 28,218.94 |
| 240-Debt Servicing **(A1)** | 34,681.88 | 26,280.07 | 60,961.95 | 33,496.63 | 19,334.88 | 52,831.51 | 30,939.66 | 17,559.23 | 48,498.89 |
| 241-Commitment Charges | 9.54 | … | 9.54 | 7.65 | … | 7.65 | 6.21 | … | 6.21 |
| 251-Pension and Other Retirement  Benefits **(A2)** | 25,133.94 | … | 25,133.94 | 24,369.39 | … | 24,369.39 | 21,099.35 | … | 21,099.35 |
| 059-Other Expenses **(A)** | 10,519.68 | 1,924.88 | 12,444.56 | 12,083.60 | 2,359.69 | 14,443.29 | 13,326.63 | 1,672.61 | 14,999.24 |
| 132-Capital Expenses | … | 24,034.66 | 24,034.70 | 2,231.77 | 19,589.44 | 21,821.21 | 2,840.59 | 17,104.47 | 19,945.06 |
| 101-Grants-in-Aid  Salaries **(A)** | 5,193.88 | … | 5,193.88 | 5,037.84 | … | 5,037.84 | 4,919.17 | … | 4,919.17 |
| 003-Pay-Staff **(@)** | 8,081.39 | … | 8,081.39 | 8,051.31 | … | 8,051.31 | 8,056.86 | … | 8,056.86 |
| 300-Lump sum – ZillaParishads | 13,033.29 | … | 13,033.29 | 11,855.70 | … | 11,855.70 | 7,588.79 | … | 7,588.79 |
| 422-Schedule Caste Sub Plan **(A)** | … | … | … | … | … | … | … | 68.28 | 68.28 |
| 032-Grants for creation of Capital Asset **(A)** | 1,241.67 | … | 1,241.67 | 2,614.10 | … | 2,614.10 | 1,449.22 | 260.00 | 1,709.22 |
| 133-Special Development Plan **(A)** | … | … | … | 692.45 | 1,741.36 | 2,433.81 | 681.07 | 2,397.82 | 3,078.89 |
| 154-Improvements | 2.05 | 3,910.75 | 3,912.8 | 3.03 | 5,423.06 | 5,426.09 | 1.83 | 3,911.70 | 3,913.53 |
| 200-Maintenance Expenditure **(A)** | 2,947.43 | … | 2,947.43 | 3,142.26 | 60.29 | 3,202.55 | 4,076.85 | 55.10 | 4,131.95 |
| 139-Major Works | 1.23 | 2,976.75 | 2,977.98 | 2,279.25 | 3,279.06 | 5,558.31 | 3,127.67 | 2,973.83 | 6,101.50 |
| 413-Belagavi **(\*)** | 2,817.98 | … | 2,817.98 | 2,669.82 | … | 2,669.82 | 2,658.81 | … | 2,658.81 |
| 002-Pay-Officers **(@)** | 3,744.31 | … | 3,744.31 | 3,590.55 | … | 3,590.55 | 3,538.46 | … | 3,538.46 |
| 100-Financial Assistance / Relief | 15,287.80 | … | 15,287.80 | 3,766.96 | 195.99 | 3,962.95 | 5,819.17 | 100.20 | 5,919.37 |
| 423-Tribal Sub Plan | 6,266.31 | 770.06 | 7,036.36 | 3,848.74 | 1,805.90 | 5,654.64 | 3,335.15 | 1,963.78 | 5,298.93 |
| 103-Grants-in-Aid – General **(A)** | 3,505.00 | … | 3,505.00 | 3,655.69 | … | 3,655.69 | 3,185.19 | … | 3,185.19 |
| 211-Investment | … | 962.71 | 962.71 | … | 2,361.23 | 2,361.23 | … | 2,401.24 | 2,401.24 |
| 011-Dearness  Allowance **(@)** | 4,541.69 | … | 4,541.69 | 3,632.46 | … | 3,632.46 | 2,468.07 | … | 2,468.07 |

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

**B. EXPENDITURE BY NATURE – contd.**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ***Object of Expenditure*** | ***2023-24*** | | | ***2022-23*** | | | ***2021-22*** | | |
| ***Revenue*** | ***Capital*** | ***Total*** | ***Revenue*** | ***Capital*** | ***Total*** | ***Revenue*** | ***Capital*** | ***Total*** |
| ***(₹ in crore)*** | | | | | | | | |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** | **(6)** | **(7)** | **(8)** | **(9)** | **(10)** |
| 243-Interest on Capital | 0.72 | … | 0.72 | 0.72 | … | 0.72 | 0.70 | … | 0.70 |
| 386-Construction | … | 3,149.58 | 3,149.58 | 10.00 | 4,176.03 | 4,186.03 | 8.00 | 3,633.55 | 3,641.55 |
| 172-Roads | … | 1,689.38 | 1,689.38 | 316.84 | 2,793.63 | 3,110.47 | 323.36 | 2,442.04 | 2,765.40 |
| 406-Tumakuru **(\*)** | 1,849.79 | … | 1,849.79 | 1,744.18 | … | 1,744.18 | 1,711.21 | … | 1,711.21 |
| 014-Other Allowance **(@)** | 2,880.61 | … | 2,880.61 | 2,259.16 | … | 2,259.16 | 2,720.20 | … | 2,720.20 |
| 436-NABARD Works | … | 1,396.82 | 1,396.82 | 405.34 | 1,283.88 | 1,689.22 | 210.18 | 1,891.91 | 2,102.09 |
| 401-Bengaluru (Urban) **(\*)** | 1,657.68 | … | 1,657.68 | 1,777.31 | … | 1,777.31 | 1,521.24 | … | 1,521.24 |
| 417-Kalaburagi **(\*)** | 1,742.74 | … | 1,742.74 | 1,640.58 | … | 1,640.58 | 1,585.06 | … | 1,585.06 |
| 407-Mysuru **(\*)** | 1,497.48 | … | 1,497.48 | 1,416.06 | … | 1,416.06 | 1,405.71 | … | 1,405.71 |
| 414-Vijayapura **(\*)** | 1,682.64 | … | 1,682.64 | 1,579.50 | … | 1,579.50 | 1,537.48 | … | 1,537.48 |
| 051-General Expenses **(A)** | 2,462.74 | … | 2,462.74 | 1,852.22 | … | 1,852.22 | 1,237.59 | … | 1,237.59 |
| 451-Davanagere **(\*)** | 1,171.40 | … | 1,171.40 | 1,077.85 | … | 1,077.85 | 1,071.83 | … | 1,071.83 |
| 410-Hassan **(\*)** | 1,341.28 | … | 1,341.28 | 1,245.45 | … | 1,245.45 | 1,203.93 | … | 1,203.93 |
| 416-Uttara Kannada **(\*)** | 1,147.39 | … | 1,147.39 | 1,069.58 | … | 1,069.58 | 1,058.66 | … | 1,058.66 |
| 418-Ballari **(\*)** | 651.82 | … | 651.82 | 642.23 | … | 642.23 | 1,446.99 | … | 1,446.99 |
| 403-Chitradurga **(\*)** | 1,273.29 | … | 1,273.29 | 1,176.63 | … | 1,176.63 | 1,163.84 | … | 1,163.84 |
| 405-Shivamogga **(\*)** | 1,287.20 | … | 1,287.20 | 1,198.66 | … | 1,198.66 | 1,163.63 | … | 1,163.63 |
| 001-Consolidated Salaries **(A)** | 90.27 | … | 90.27 | 75.35 | … | 75.35 | 1,357.01 | … | 1,357.01 |
| 394-Loans | … | 3,630.81 | 3,630.81 | … | 2,221.74 | 2,221.74 | … | 3,674.57 | 3,674.57 |
| 419-Bidar **(\*)** | 1,241.35 | … | 1,241.35 | 1,160.61 | … | 1,160.61 | 1,158.09 | … | 1,158.09 |
| 412-Mandya **(\*)** | 1,093.48 | … | 1,093.48 | 1,019.07 | … | 1,019.07 | 992.77 | … | 992.77 |
| 461-Bagalkot **(\*)** | 1,317.60 | … | 1,317.60 | 1,247.65 | … | 1,247.65 | 1,228.83 | … | 1,228.83 |
| 420-Raichur **(\*)** | 1,182.49 | … | 1,182.49 | 1,148.28 | … | 1,148.28 | 1,126.78 | … | 1,126.78 |
| 463-Haveri **(\*)** | 1,132.82 | … | 1,132.82 | 1,062.92 | … | 1,062.92 | 1,034.83 | … | 1,034.83 |
| 409-Dakshina Kannada **(\*)** | 931.20 | … | 931.20 | 888.03 | … | 888.03 | 886.68 | … | 886.68 |
| 408-Chikkamagaluru **(\*)** | 934.32 | … | 934.32 | 852.83 | … | 852.83 | 831.04 | … | 831.04 |
| 415-Dharwad **(\*)** | 1,015.99 | … | 1,015.99 | 968.03 | … | 968.03 | 945.65 | … | 945.65 |
| 404-Kolar **(\*)** | 931.88 | … | 931.88 | 866.98 | … | 866.98 | 862.06 | … | 862.06 |
| 453-Chikkaballapura **(\*)** | 789.20 | … | 789.20 | 740.26 | … | 740.26 | 727.34 | … | 727.34 |
| 102-Grants-in-Aid for Asset Creation **(A)** | 30.66 | … | 30.66 | 108.36 | … | 108.36 | 366.02 | … | 366.02 |
| 160-Renewals | … | 249.49 | 249.49 | … | 259.95 | 259.95 | … | 78.22 | 78.22 |
| 466-Koppal **(\*)** | 940.07 | … | 940.07 | 903.37 | … | 903.37 | 869.95 | … | 869.95 |
| 462-Gadag **(\*)** | 761.18 | … | 761.18 | 721.75 | … | 721.75 | 716.11 | … | 716.11 |

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

**B. EXPENDITURE BY NATURE – contd.**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ***Object of Expenditure*** | ***2023-24*** | | | ***2022-23*** | | | ***2021-22*** | | |
| ***Revenue*** | ***Capital*** | ***Total*** | ***Revenue*** | ***Capital*** | ***Total*** | ***Revenue*** | ***Capital*** | ***Total*** |
| ***(₹ in crore)*** | | | | | | | | |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** | **(6)** | **(7)** | **(8)** | **(9)** | **(10)** |
| 457-Udupi **(\*)** | 608.39 | … | 608.39 | 567.23 | … | 567.23 | 562.88 | … | 562.88 |
| 421-Yadgir **(\*)** | 707.32 | … | 707.32 | 698.58 | … | 698.58 | 679.18 | … | 679.18 |
| 452-Ramanagara **(\*)** | 662.01 | … | 662.01 | 640.15 | … | 640.15 | 622.97 | … | 622.97 |
| 456-Chamarajanagar **(\*)** | 593.99 | … | 593.99 | 582.74 | … | 582.74 | 561.81 | … | 561.81 |
| 402-Bengaluru (Rural) **(\*)** | 603.39 | … | 603.39 | 582.08 | … | 582.08 | 567.54 | … | 567.54 |
| 015-Subsidiary Expenses | 467.68 | … | 467.68 | 736.49 | … | 736.49 | 321.92 | … | 321.92 |
| 125-Modernisation | 95.58 | … | 95.58 | 195.10 | 36.16 | 231.26 | 154.59 | 7.97 | 162.56 |
| 195-Transport Expenses | 455.23 | … | 455.23 | 452.21 | … | 452.21 | 442.01 | … | 442.01 |
| 395-Loans to PSU's and Local Bodies | … | 827.34 | 827.34 | … | 903.80 | 903.80 | … | 829.93 | 829.93 |
| 117-Scholarships and Incentives | 522.67 | … | 522.67 | 906.26 | … | 906.26 | 617.44 | … | 617.44 |
| 411-Kodagu **(\*)** | 356.84 | … | 356.84 | 340.64 | … | 340.64 | 337.58 | … | 337.58 |
| 222-Drugs and Chemicals | 114.36 | … | 114.36 | 124.55 | … | 124.55 | 791.06 | … | 791.06 |
| 041-Travel Expenses | 287.67 | … | 287.67 | 275.98 | … | 275.98 | 184.08 | … | 184.08 |
| 071-Building Expenses | 376.98 | … | 376.98 | 393.06 | … | 393.06 | 344.72 | … | 344.72 |
| 221-Materials and Supplies | 379.48 | 0.05 | 379.53 | 380.06 | 0.05 | 380.11 | 358.94 | 2.04 | 360.98 |
| 021-Reimbursement of Medical Expenses | 195.26 | … | 195.26 | 220.23 | … | 220.23 | 210.22 | … | 210.22 |
| 261-Inter Account  Transfers | 3,417.91 | 208.69 | 3626.60 | 3,398.42 | (-) 549.54 | 2,848.88 | 1,635.89 | (-) 2,415.74 | (-) 779.85 |
| 180-Machinery and Equipments | 145.31 | 102.35 | 247.66 | 129.87 | 91.87 | 221.74 | 172.11 | 481.87 | 653.98 |
| 234-Diet Expenses | 81.53 | … | 81.53 | 95.81 | … | 95.81 | 70.57 | … | 70.57 |
| 147-Land and Buildings | 0.02 | 9.95 | 9.97 | 0.03 | 14.50 | 14.53 | 0.04 | 43.24 | 43.28 |
| 020-Medical Allowance **(@)** | 67.24 | … | 67.24 | 48.44 | … | 48.44 | 48.27 | … | 48.27 |
| 393-Advances | … | 14.7 | 14.7 | … | 4.07 | 4.07 | … | 4.51 | 4.51 |
| 052-Telephone Charges | 28.49 | … | 28.49 | 32.66 | … | 32.66 | 27.54 | … | 27.54 |
| 104-Contributions | 2,239.08 | … | 2,239.08 | 1,684.73 | … | 1,684.73 | 4,169.67 | … | 4,169.67 |
| 004-Interim Relief**(@)** | 1,092.32 | … | 1,092.32 | 14.35 | … | 14.35 | 16.03 | … | 16.03 |
| 034-Contract/  Outsource | 1,190.61 | … | 1,190.61 | 1,180.16 | … | 1,180.16 | 1,155.35 | … | 1,155.35 |
| 118-Grants-in-Aid Pensions | 729.88 | … | 729.88 | 704.03 | … | 704.03 | 540.42 | … | 540.42 |
| 033-Daily Wages | 139.92 | … | 139.92 | 143.52 | … | 143.52 | 174.31 | … | 174.31 |
| 145- Acquisition of land | … | 278.32 | 278.32 | … | 177.00 | 177.00 | … | … | … |

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

**B. EXPENDITURE BY NATURE – concld.**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ***Object of Expenditure*** | | | ***2023-24*** | | | ***2022-23*** | | | | ***2021-22*** | | |
| ***Revenue*** | ***Capital*** | ***Total*** | ***Revenue*** | ***Capital*** | | ***Total*** | ***Revenue*** | ***Capital*** | ***Total*** |
| ***(₹ in crore)*** | | | | | | | | | |
| **(1)** | | | **(2)** | **(3)** | **(4)** | **(5)** | | **(6)** | **(7)** | **(8)** | **(9)** | **(10)** |
| 115-Grants-in-Aid Contract/ Outsource | | | 614.00 | … | 614.00 | 595.48 | | … | 595.48 | 561.79 | … | 561.79 |
| 116-Social Security Pensions | | | 6,443.06 | … | 6,443.06 | 5,672.39 | | … | 5,672.39 | 4,996.85 | … | 4,996.85 |
| 199-Transportation Assets | | | … | 180.63 | 180.63 | … | | 200.39 | 200.39 | … | 18.23 | 18.23 |
| 467-Vijayanagara | | | 935.10 | … | 935.10 | 854.81 | | … | 854.81 | … | … | … |
| Others **(B)** | | | 16,624.37(\*\*) | 6,447.57 | 23,071.94 | 12,968.24 | | 8,776.59 | 21,744.83 | 9,291.81 | 5,314.76 | 14,606.57 |
| **Total** | | | **2,42,614.43** | **79,045.57**(#) | **3,21,659.98(\*\*)** | **2,15,583.96** | | **76,541.02** | **2,92,124.98** | **2,09,428.05** | **66,475.36** | **2,75,903.41** |
| (A) | Expenditure under Revenue Section against Object Head marked with (A) includes amount released to Urban Local Bodies under Consolidated Salaries (₹573.87 crore), Grants for Creation of Capital Assets (₹372.61 crore), Electricity charges to street lights (₹447.26 crore), Maintenance  (₹347.1 crore), Pension and Other Retirement Benefits (₹44.81 crore), Other Expenses (₹1,015.31 crore), Scheduled Caste Sub Plan  (₹124.40 crore), Tribal Sub Plan (₹58.90 crore), Grants-in-Aid – General (₹519.05 crore), General Expenses (₹88.07 crore), Financial Assistance / Relief (₹1,080.68 crore), Grants-in-Aid – Salaries (₹15.39 crore), GIA – Contract / Outsource (₹1.19 crore) and Grant-in-Aid – Pensions  (₹11.44 crore) and Debt Servicing (₹817.10 crore). | | | | | | | | | | | |
| (A1) | (i) | Includes Debt Servicing under MH 2048 (₹2,000.00 crore), MH 2049 (₹30,817.14 crore), MH 2071 (₹1.63 crore), and MH 3604 (₹817.10 crore). | | | | | | | | | | |
|  | (ii) | Includes payments of interest on off-budget borrowings under MH 2230 (₹7.72 crore), MH 2216 (₹72.72 crore), MH 2700 (₹118.34 crore), MH 2701 (₹792.41 crore) and MH 3054 (₹54.82 crore). | | | | | | | | | | |
| (A2) | Includes expenditure under MH 2071 (₹24,967.75 crore), MH 2205 (₹37.26 crore), MH 2235 (₹36.81crore) and MH 2406 (₹9.81 crore), MH 2053 (₹0.06 crore), MH 2210 (₹0.03 crore), MH 2702 (₹ 0.05 crore), MH 2058 (₹1.42 crore), MH 2059 (₹3.04 crore) MH 2215 (₹4.20 crore) MH 2401 (₹1.02 crore), MH 2405 (₹0.11 crore), MH 2853 (₹0.09 crore), MH 2851 (₹0.87 crore), MH 3604 (₹70.72 crore), MH 3054 (₹0.23 crore), MH 2701 (₹0.16 crore), MH 3452 (₹0.06 crore) and MH 2403 (₹0.26 crore). | | | | | | | | | | | |
| (@) | Components of Salaries separately shown in the table above. See Appendix I in Part II Volume II of Finance Accounts. | | | | | | | | | | | |
| (\*) | The amounts shown against these represent the grants released to the Panchayati Raj Institutions (Zilla Panchayat, Taluk Panchayat and Gram Panchayat) in those districts. See Statement 10 in Volume I of Finance Accounts. | | | | | | | | | | | |
| (#) | Includes of Capital Expenditure (₹52,120.07 crore), Repayment of Public Debt (₹22,452.64 crore) Disbursement of Loans and Advances (₹4,472.85 crore). | | | | | | | | | | | |
| (B) | Includes expenditure under Schedule Caste Sub Plan (₹17,481.28 crore), KKRDP (₹2,089.28 crore), KKRDP – SCSP (₹642.86 crore), KKRDP – TSP (₹267.86 crore), Examination Expenses (₹15.67 crore), Minor Works (₹1,447.62 crore),  Hospital Accessories (₹13.71 crore), Repairs and Carriages (₹7.49 crore), Office Expenses (₹13.62 crore), Purchase of Furniture / Fixture  (₹7.16 crore), Deduct – Recoveries {(-) ₹2,760.44 crore}, Secret Service expenses (₹47.07 crore), Salary of Board / Corporation Staff  (₹42.46 crore), Honorarium (₹982.93 crore), Electricity charges to street lights (Investigation) (₹783.95 crore), SCSP – NABARD (₹103.18 crore), Refund from SNA Bank account {(-) ₹2,806.54 crore}, Transfer of Salary Share to SNA (₹602.59 crore), ULB Salaries (₹1,243.58 crore), NABARD Tribal Sub-plan (₹42.50 crore), Rebate (₹37.39 crore), Refund {(-) ₹0.74 crore}, Electricity Charges (₹503.33 crore), Aspirational Taluka-SCP (₹154.42 crore), Aspirational Taluka-TSP (₹72.97 crore), Compulsory Rural Service Honorarium (₹130.28 crore), SDP /Aspirational Taluka (₹1,570.18 crore). | | | | | | | | | | | |
| (B1) | Includes Grants-in-Aid – Stipends of ₹336.28 crore. | | | | | | | | | | | |
| (\*\*) | Differs from rounding-off of absolute figure by (-) ₹0.01 crore. | | | | | | | | | | | |

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