SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

APPROPRIATION ACCOUNTS
2023-24

GOVERNMENT OF KARNATAKA

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INTRODUCTORY TO APPROPRIATION ACCOUNTS

This compilation containing the Appropriation Accounts of the Government of Karnataka for the year 2023-24 presents the accounts of sums expended in the year ended 31 March 2024, compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts –

'O' stands for original grant or appropriation

'S' stands for supplementary grant or appropriation

'R' stands for reappropriations, withdrawals or surrenders sanctioned by a Competent Authority

Charged appropriations and expenditure are shown in italics.

1. Criteria for Selection of Group Heads for comments in Appropriation Accounts and monetary limits for detailed Comments/Explanations thereunder: The threshold levels for inclusion of detailed comments in the Appropriation Accounts are as per the limits approved by the Public Accounts Committee of the Karnataka State Legislature. These norms are effective from the financial year 1983-84. The norms for selection of Sub-heads for comments and for detailed comments in the Appropriation Accounts are given in the table below.

a. Saving: Sub-heads are selected for comments, if the overall saving is more than two *per cent* of Grant/Appropriation and also the saving is more than 10 *per cent* under any sub-head. If there is no sub-head level of classification, the selection would be at detailed head with the above criteria. If there is no sub-head and detailed head level classification, the selection would however stop at Minor Head.

Saving More than **two *per cent*** of Grant/Appropriation and also more than **10 *per cent*** under any Sub-head					
Revenue			**Capital**		
Charged	**Voted**		**Charged**	**Voted**	
Saving > ₹5 Lakh	If the Total Provision		Saving > ₹5 Lakh	If the Total Provision	
Exceed ₹30 Crore	₹10 to ₹30 Crore	Less than ₹10 Crore	Exceed ₹20 Crore	₹10 to ₹20 Crore	Less than ₹10 Crore
Detailed Comments are drawn for savings at unit of Appropriation below the Sub-head					
₹20 Lakh & Above	₹10 Lakh & Above	₹5 Lakh & Above	₹20 Lakh & Above	₹10 Lakh & Above	₹5 Lakh & Above

b. Excess: Sub-heads are selected for comments, if the overall excess is more than 10 *per cent* of Grant/Appropriation and also more than ₹2.00 lakh under any sub-head. If there is no sub-head level classification, the selection would be at detailed head with the above criteria. If there is no sub-head and detailed head level classification, the selection would however stop at Minor Head.

Excess Explanation is given even if Excess is less than 10 *per cent* in the following cases					
Revenue			**Capital**		
Charged	**Voted**		**Charged**	**Voted**	
Excess over ₹5 Lakh	If the Total Provision		Excess over ₹5 Lakh	If the Total Provision	
Exceed ₹30 Crore	₹10 to ₹30 Crore	Less than ₹10 Crore	Exceed ₹20 Crore	₹10 to ₹20 Crore	Less than ₹10 Crore
Detailed Comments are drawn for excess at unit of Appropriation below the Sub-head					
₹20 Lakh & Above	₹10 Lakh & Above	₹5 Lakh & Above	₹20 Lakh & Above	₹10 Lakh & Above	₹5 Lakh & Above

INTRODUCTORY TO APPROPRIATION ACCOUNTS

2. Criteria for New Service: The Public Accounts Committee (PAC) in its Fourth Report [Fourteenth Assembly] has approved the upward revision of limits on criteria of 'NEW SERVICE/NEW INSTRUMENT OF SERVICE' and submitted the report to the Assembly on 18 December 2014.

Accordingly, the Finance Department, in their Government Order No. FD 14 BPA 2015 dated 06 August 2015 has exempted the following items of expenditure for which the 'NEW SERVICE' criteria shall not be applicable (Annexure-A) and also has prescribed the criteria for treating the expenditure as **'NEW SERVICE'** (Annexure-B). The revised criteria for 'NEW SERVICE' became effective from the financial year 2015-16.

Annexure-A

Expenditure for which 'NEW SERVICE' criteria shall not be applicable	
Sl. No.	**Nature of Expenditure**
1	Grants and Contributions to other Governments for relief at the time of Natural Calamities.
2	Revision of Pay Scales when there is general revision in pursuance of the recommendations of a Pay Commission/Committee constituted by the Government.
3	Interest Payments.
4	Repayment of Loans/Ways and Means advances to Government of India/Reserve Bank of India.
5	Payments on account of court decrees.
6	Expenditure on existing services under one object head but involving provision of funds under different object heads due to change in classification of expenditure.
7	All items of c*harged* expenditure.
8	All cases of provision to spend out of State Budget where the funds have been received from the Government of India for the proposed expenditure.
9	All cases of book adjustments without cash outflow irrespective of the amounts involved, provided, the expenditure can be met by re-appropriation of savings as per the norms.

Annexure-B

Criteria for treating the Expenditure as 'NEW SERVICE'	
1	Cases already provided for and approved by the Legislature but where expenditure is subsequently expected to exceed the amount originally provided in the budget will not be treated as 'NEW SERVICE', provided, *the increase over the actual provision does not exceed twice the provision or ₹500 lakh, whichever is more.*

INTRODUCTORY TO APPROPRIATION ACCOUNTS

Further the Public Accounts Committee in its Fifth Report (Fourteenth Assembly) submitted to the Assembly on 20 July 2015 has agreed to the proposal made by Finance Department and has given approval for release of additional funds through Executive Orders in extraordinary cases of emergent or inevitable necessities within the limits laid down for 'NEW SERVICE' criteria subject to approval of additional funds released in the subsequent Supplementary Provision by the State Legislature.

During 2023-24, expenditure initially met out of release of additional funds through Executive Orders and later regularized in the Supplementary Provision for Grants, have been disclosed in Notes and Comments to the respective Grants.

SUMMARY OF APPROPRIATION ACCOUNTS

Number and name of grant or appropriation		*Amount of grant or appropriation* [1]	*Expenditure*	*Saving*	*Excess (Actual excess in rupees)*
					(In thousands of rupees)
(1)		**(2)**	**(3)**	**(4)**	**(5)**
1 Agriculture and Horticulture					
Revenue	Voted	65,05,73,49	66,53,64,04	…	1,47,90,55 (1,47,90,54,840)
Capital	Voted	1,11,01,01	99,79,12	11,21,89	
2 Animal Husbandry and Fisheries					
Revenue	Voted	30,44,19,28	28,25,99,38	2,18,19,90	
Capital	Voted	1,36,71,99	1,30,41,99	6,30,00	
3 Finance					
Revenue	Voted	3,00,37,10,32	3,06,12,99,24	…	5,75,88,92 (5,75,88,92,138)
	Charged	*1,02,00*	...	*1,02,00*	
Capital	Voted	19,20,70,00	15,53,15,69	3,67,54,31	
4 Department of Personnel and Administrative Reforms					
Revenue	Voted	12,50,52,13	10,77,25,24	1,73,26,89	
	Charged	*2,22,66,82*	*1,91,63,94*	*31,02,88*	
Capital	Voted	16,61,44	13,80,16	2,81,28	
	Charged	*21,00*	*19,84*	*1,16*	
5 Home and Transport					
Revenue	Voted	1,53,06,76,53	1,43,27,04,14	9,79,72,39	
Capital	Voted	17,32,87,51	16,83,84,73	49,02,78	
6 Infrastructure Development					
Revenue	Voted	1,08,02,43	1,20,75,79	…	12,73,36 (12,73,36,178)
Capital	Voted	10,13,51,00	10,46,09,82	…	32,58,82 (32,58,82,218)
7 Rural Development and Panchayat Raj					
Revenue	Voted	1,18,45,65,17	1,06,11,00,49	12,34,64,68	
Capital	Voted	66,90,83,78	66,21,65,25	69,18,53	
8 Forest, Ecology and Environment					
Revenue	Voted	18,38,23,19	17,18,37,03	1,19,86,16	
	Charged	*20,15,00*	*14,38,65*	*5,76,35*	
Capital	Voted	6,72,00,00	6,71,59,84	40,16	

SUMMARY OF APPROPRIATION ACCOUNTS

Number and name of grant or appropriation		*Amount of grant or appropriation*[1]	*Expenditure*	*Saving*	*Excess (Actual excess in rupees)*
				(In thousands of rupees)	
(1)		(2)	(3)	(4)	(5)
9 Co–operation					
Revenue	Voted	23,70,39,52	19,45,72,67	4,24,66,85	
Capital	Voted	2,96,00,00	2,96,00,00	…	
10 Social Welfare					
Revenue	Voted	94,17,61,90	89,13,07,17	5,04,54,73	
Capital	Voted	28,52,84,92	27,64,10,31	88,74,61	
				…	
11 Women and Child Development					
Revenue	Voted	2,48,81,38,63	2,35,56,08,46	13,25,30,17	
Capital	Voted	1,32,02,00	80,74,48	51,27,52	
12 Information, Tourism and Youth Services					
Revenue	Voted	6,05,85,38	5,67,28,05	38,57,33	
Capital	Voted	3,49,31,00	2,61,49,97	87,81,03	
13 Food and Civil Supplies					
Revenue	Voted	1,07,51,00,59	77,92,29,09	29,58,71,50	
Capital	Voted	6,01,00	6,00,11	89	
14 Revenue					
Revenue	Voted	1,69,17,53,09	1,61,29,06,14	7,88,46,95	
Capital	Voted	2,63,02,00	2,55,01,26	8,00,74	
	Charged	*1,00*	*...*	*1,00*	
15 Information Technology					
Revenue	Voted	2,55,81,34	2,32,73,61	23,07,73	
16 Housing		…	…	…	
17 Education					
Revenue	Voted	3,63,81,35,28	3,39,48,32,54	24,33,02,74	
Capital	Voted	13,23,22,67	11,25,71,56	1,97,51,11	
18 Commerce and Industries					
Revenue	Voted	12,46,08,91	11,36,54,76	1,09,54,15	
Capital	Voted	10,46,54,08	11,34,19,74	…	87,65,66
					(87,65,65,570)
19 Urban Development and Housing					
Revenue	Voted	1,30,06,74,45	1,02,39,20,21	27,67,54,24	
	Charged	*72,72,00*	*72,72,00*	*...*	
Capital	Voted	87,95,40,00	79,86,07,34	8,09,32,66	
	Charged	*2,63,07,00*	*2,63,06,88*	*12*	

SUMMARY OF APPROPRIATION ACCOUNTS

Number and name of grant or appropriation		*Amount of grant or appropriation*[1]	*Expenditure*	*Saving*	*Excess (Actual excess in rupees)*
				(In thousands of rupees)	
(1)		(2)	(3)	(4)	(5)
20 Public Works					
Revenue	Voted	24,64,67,60	25,92,80,63	…	1,28,13,03 (1,28,13,02,648)
	Charged	*54,81,77*	*54,81,77*	...	
Capital	Voted	77,36,67,96	76,52,78,10	83,89,86	
	Charged	*36,67,50*	*34,81,00*	*1,86,50*	
21 Water Resources					
Revenue	Voted	9,54,12,45	9,45,30,73	8,81,72	
	Charged	*9,10,74,31*	*9,10,74,31*	...	
Capital	Voted	1,37,45,64,02	1,39,72,16,27	…	2,26,52,25 (2,26,52,25,312)
	Charged	*34,35,67,07*	*34,35,67,07*	...	
22 Health and Family Welfare					
Revenue	Voted	1,35,22,63,15	1,16,24,48,96	18,98,14,19	
Capital	Voted	14,85,32,43	11,14,82,69	3,70,49,74	
23 Labour and Skill Development					
Revenue	Voted	21,99,96,30	20,55,91,82	1,44,04,48	
	Charged	*16,56,05*	*7,72,01*	*8,84,04*	
Capital	Voted	2,22,93,78	2,20,72,54	2,21,24	
	Charged	*93,88,00*	*93,88,00*	...	
24 Energy					
Revenue	Voted	2,21,97,52,17	2,38,25,45,35	…	16,27,93,18 (16,27,93,18,387)
Capital	Voted	6,13,33,00	6,13,33,00	…	
25 Kannada and Culture					
Revenue	Voted	2,30,90,56	2,14,08,05	16,82,51	
Capital	Voted	42,00,00	36,68,72	5,31,28	
26 Planning, Statistics, Science and Technology					
Revenue	Voted	1,50,31,04	1,15,61,62	34,69,42	
Capital	Voted	36,83,00,00	36,73,50,00	9,50,00	

SUMMARY OF APPROPRIATION ACCOUNTS

Number and name of grant or appropriation		*Amount of grant or appropriation*[1]	*Expenditure*	*Saving*	*Excess (Actual excess in rupees)*
				(In thousands of rupees)	
(1)		(2)	(3)	(4)	(5)
27 Law					
Revenue	Voted	21,73,16,14	18,17,64,74	3,55,51,40	
	Charged	*3,73,64,35*	*3,23,03,26*	*50,61,09*	
Capital	Voted	2,01,00	1,91,65	9,35	
	Charged	*9,00,00*	*6,82,75*	*2,17,25*	
28 Parliamentary Affairs and Legislation					
Revenue	Voted	3,92,80,08	3,69,88,04	22,92,04	
	Charged	*8,78,20*	*4,10,63*	*4,67,57*	
Capital	Voted	2,71,50	67,22	2,04,28	
	Charged	*98,00*	*94,50*	*3,50*	
29 Debt Servicing					
Revenue	*Charged*	*3,60,31,87,69*	*3,28,26,68,42*	*32,05,19,27*	
Capital	*Charged*	*2,24,40,59,20*	*2,24,52,69,83*	...	*12,10,63*
					(12,10,62,768)
REVENUE	**VOTED**	**23,00,56,11,12**	**21,59,68,57,99**	**1,65,80,12,17**	**24,92,59,04**
	CHARGED	***3,77,12,98,19***	***3,44,05,84,99***	***33,07,13,20***	**(24,92,59,04,191)**
CAPITAL	**VOTED**	**5,48,92,28,09**	**5,30,16,31,56**	**22,22,73,26**	**3,46,76,73**
					(3,46,76,73,100)
	CHARGED	***2,62,80,08,77***	***2,62,88,09,87***	***4,09,53***	***12,10,63***
					(12,10,62,768)
TOTAL	**VOTED**	**28,49,48,39,21**	**26,89,84,89,55**	**1,88,02,85,43**	**28,39,35,77**
					(28,39,35,77,291)
	CHARGED	***6,39,93,06,96***	***6,06,93,94,86***	***33,11,22,73***	***12,10,63***
					(12,10,62,768)
GRAND TOTAL		**34,89,41,46,17**	**32,96,78,84,41**	**2,21,14,08,16**	**28,51,46,40**
					(28,51,46,40,059)

Note (1) : For further explanation please refer to Para (3) and (4) below.

SUMMARY OF APPROPRIATION ACCOUNTS

The excess over the following Voted Grants require regularization:

Revenue Portion:

01 Agriculture and Horticulture

03 Finance

06 Infrastructure Development

20 Public Works

24 Energy

Capital Portion:

06 Infrastructure Development

18 Commerce and Industries

21 Water Resources

The excess over the following *Charged* Appropriation require regularization:

Capital Portion:

29 Debt Servicing

(1) Government of Karnataka has enacted the Karnataka Fiscal Responsibility (Amendment) Act, 2014 to include borrowings by the Public Sector Undertakings and the Special Purpose Vehicles and other equivalent instruments where the principal and / or interest are to be serviced out of the State Budget. As per clarification issued by the Government vide their letter dated 30.07.2014, the classification of both repayment of principal and payment of interest as *Charged* expenditure which justifies the amendments to Article 202 (3) (c) of the Constitution. Further, the repayment of principal shall be made under Capital Section while the payment of interest shall be under Revenue Section.

(2) The Provision made through Supplementary Estimates include funds to cover additional funds released (₹4,85,073.40 lakh) across 24 grants under Revenue / Capital Section through 116 Executive Orders (received in this office) to meet the expenditure not covered initially in the Budget, details of which are furnished under the Notes and Comments below the relevant Grant Account.

(3) The expenditure figures shown against each of the Grant or Appropriation do not include recoveries adjusted in the accounts in reduction of expenditure, as the Grants or Appropriations are approved by the State Legislature for gross amounts required for expenditure. The net expenditure figures are shown in the Finance Accounts. The

reconciliation of the net expenditure under Finance Accounts with those under Appropriation Accounts is indicated at Para (7) below.

(4) The actual recoveries adjusted in the accounts as reduction of expenditure against the Estimates of recoveries are shown in the Table below. These recovery of expenditure mainly comprising of the following inter account adjustment transactions:

(₹ in lakh)

Sl. No.	Type of Grant	Nature of transaction	Estimated Amount	Actual Amount
(a)	Revenue Voted	To adjust Revenue Expenditure initially booked against the provision of funds under Consolidated Fund of the State and shown as met out of Reserve Funds/Deposit Accounts under Public Accounts of the State.	77,889.95	1,03,245.24
(b)	Capital Voted	To adjust Expenditure on Capital Accounts initially booked against the provision of funds under Consolidated Fund of the State and shown as met out of Reserve Funds/Deposit Accounts under Public Accounts of the State.	3,03,776.00	5,376.14
(c)	Revenue Voted	For adjustment of unspent balances under Deposit Accounts of Panchayat Raj Institutions.	6,00,809.91	…
(d)	Revenue Voted	For adjustment of payment of compensation under 'The Karnataka Guarantee of Services to Citizens Act, 2011.	19.00	…
(e)	Revenue Voted Capital Voted	For adjustment of Suspense transactions (Stock and Works Advances) within the Public Works and Water Resource Departments.	1,101.00 72.00	… …
(f)	Revenue Voted	Recovery adjusted in lieu of devolution from State Finance Commission *not intended* for booking any expenditure, but as a budgetary exercise and balancing act of the budget.	2,855.35	…
(g)	Revenue Voted Revenue Charged Capital Voted Capital Charged	Other transactions such as write back of lapsed cheques, undisbursed Social Welfare Pensions, refund of unspent grants of the earlier years recoveries etc., adjusted in the accounts as reduction of expenditure	… … …	6,72,683.64 *70.63* 20,504.40 *6.00*

(5) Saving indicated in the 'Summary of Appropriation Accounts' was partly due to non-adjustment of recoveries to the full extent of sums proposed in the estimates which are shown separately in the 'Appendix'.

(6) The expenditure shown in the 'Summary of Appropriation Accounts' does not include any amount met by advance from the Contingency Fund which were not recouped to the Fund before the close of the year.

(7) The reconciliation between the total expenditure according to the Appropriation Accounts for 2023-24 and that shown in the Finance Accounts for that year is indicated below:-

	Charged		**Voted**	
	Revenue	***Capital***	**Revenue**	**Capital**
			(₹ in thousand)	
Total expenditure according to the Appropriation Accounts	*3,44,05,84,99*	*2,62,88,09,87*	21,59,68,57,99	5,30,16,31,56
Deduct – Total of recoveries*	*70,63*	*6,00*	77,59,28,88	2,58,80,54
Net total expenditure as shown in Statement No.11 of the Finance Accounts	*3,44,05,14,36*	*2,62,88,03,87*	20,82,09,29,11	5,27,57,51,02

(*) The grant-wise details of the recoveries are given in Appendix.

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Report of the Comptroller and Auditor General of India

Audit of the Appropriation Accounts of the Government of Karnataka

Opinion

The Appropriation Accounts of the Government of Karnataka for the year ended 31 March 2024 present the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Article 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Appropriation Accounts read with the observations in this compilation present fairly the accounts of the sums expended in the year ended 31 March 2024 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Article 204 and 205 of the Constitution of India.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Karnataka being presented separately for the year ended 31 March 2024.

Basis for Opinion

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for preparation of the initial and subsidiary accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Karnataka are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the

regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Accountant General (Accounts and Entitlements) of Karnataka for compilation and preparation of the Appropriation Accounts.

Responsibilities for compilation of Annual Accounts

The Office of the Accountant General (Accounts and Entitlements) of Karnataka functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Karnataka and the statements received from the Reserve Bank of India.

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit-I), Karnataka in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

The Office of the Principal Accountant General (Audit-I), Karnataka and the Office of the Accountant General (Accounts and Entitlements), Karnataka are independent organisations with distinct cadres, separate reporting lines and management structure.



Date: 19-11-2024
Place: New Delhi

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

GRANT NO.1 - AGRICULTURE AND HORTICULTURE
(ALL VOTED)

		Total grant	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
MAJOR HEADS:				
2202	**GENERAL EDUCATION**			
2401	**CROP HUSBANDRY**			
2402	**SOIL AND WATER CONSERVATION**			
2406	**FORESTRY AND WILD LIFE**			
2408	**FOOD, STORAGE AND WAREHOUSING**			
2415	**AGRICULTURAL RESEARCH AND EDUCATION**			
2851	**VILLAGE AND SMALL INDUSTRIES**			
2852	**INDUSTRIES**			
4401	**CAPITAL OUTLAY ON CROP HUSBANDRY**			
4402	**CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION**			
4851	**CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES**			
4860	**CAPITAL OUTLAY ON CONSUMER INDUSTRIES**			
Revenue –				
Original	57,48,80,82			
Supplementary	7,56,92,67	65,05, 73,49	66,53,64,04	(+) 1,47,90,55
Amount surrendered during the year (March 2024)				1,72,59,12
Capital –				
Original	1,11,01,01			
Supplementary	...	1,11,01,01	99,79,12	(-) 11,21,89
Amount surrendered during the year (March 2024)				10,62,43

NOTES AND COMMENTS:

(i) The expenditure under the Revenue Section ₹68,183.74 lakh initially met through the additional releases by 12 executive orders, was later on regularised through Supplementary Provision.

(ii) An amount of ₹17,259.12 lakh was surrendered in the Revenue Section.

(iii) In the Revenue section of the Voted Grant, expenditure exceeded the provision by ₹1,47,90,54,840/- which requires regularisation.

(iv) An amount of ₹1,062.43 lakh was surrendered in the Capital Section.

(v) Excess in the Revenue Section occurred mainly under:

		Head		***Total grant***	***Actual expenditure (In lakh of rupees)***	***Excess (+) Saving (-)***
(1)	**2401**	**CROP HUSBANDRY**				
	102	**Food Grain Crops**				
	08	CSS – Central Share – National Food Security Mission – Other Crops				
			O 10,000.00			
			S 3,149.69			
			R (+) 306.83	13,456.52	17,532.93	(+) 4,076.41

(a) Additional funds under 'Other Expenses' (₹44.00 lakh) were provided through Supplementary Provision (Second and Final Instalment) towards National Food Nutrition Security (Krishonnati Yojane) Scheme.

(b) Additional funds under 'Subsidies' (₹2,216.63 lakh) provided through Supplementary Provision (Second and Final Instalment) towards National Food Nutrition Security (Krishonnati Yojane) Scheme proved insufficient, in view of excess (₹3,326.89 lakh), reasons for which have not been intimated (July 2024).

(c) Additional funds under 'Scheduled Caste Sub Plan' (₹628.58 lakh) provided through Supplementary Provision (Second and Final Instalment) towards National Food Nutrition Security (Krishonnati Yojane) Scheme proved insufficient, in view of excess (₹749.52 lakh), reasons for which have not been intimated (July 2024).

(d) Additional funds under 'Tribal Sub Plan' (₹567.31 lakh) were partly provided through Supplementary Provision (Second and Final Instalment) (₹260.48 lakh) and partly through reappropriation (₹306.83 lakh) towards Central Share of National Food Nutrition Security (Krishonnati Yojane) Scheme.

		Head		*Total grant*	*Actual expenditure (In lakh of rupees)*	*Excess (+) Saving (-)*
(2)	09	CSS –State Share – National Food Security Mission Other Crops				
		O	6,666.00			
		S	2,100.00			
		R	(+) 204.56	8,970.56	11,688.62	(+) 2,718.06

(a) Additional funds under 'Other Expenses' (₹30.00 lakh) were provided through Supplementary Provision (Second and Final Instalment) towards National Food Nutrition Security (Krishonnati Yojane) Scheme.

(b) Additional funds under 'Subsidies' (₹1,477.76 lakh) provided through Supplementary Provision (Second and Final Instalment) towards National Food Nutrition Security (Krishonnati Yojane) Scheme proved insufficient, in view of final excess (₹2,217.92 lakh), reasons for which have not been intimated (July 2024).

(c) Additional funds under 'Scheduled Caste Sub Plan' (₹419.06 lakh) provided through Supplementary Provision (Second and Final Instalment) towards National Food Nutrition Security (Krishonnati Yojane) Scheme proved insufficient, in view of excess (₹499.67 lakh) reasons for which have not been intimated (July 2024).

(d) Additional funds under 'Tribal Sub Plan' (₹377.74 lakh) were partly provided through Supplementary Provision (Second and Final Instalment) (₹173.18 lakh) and partly through reappropriation (₹204.56 lakh) towards National Food Nutrition Security (Krishonnati Yojane) Scheme.

(3)	28	Farmer's Incentive and Support Schemes				
		O	401.00			
		R	(+) 27.61	428.61	422.04	(-) 6.57

Additional funds under 'GIA Contract / Outsource' (₹24.33 lakh) was provided through reappropriation towards payment of salaries to contract and outsourced employees.

GRANT NO.1 - AGRICULTURE AND HORTICULTURE – contd.

		Head		*Total grant*	*Actual expenditure (In lakh of rupees)*	*Excess (+) Saving (-)*
(4)	30	CSS – Central Share – Paramparagat Krishi Vikas Yojane (RKVY)				
		O	1.00			
		S	500.00	501.00	2,803.00	(+) 2,302.00

(a) Additional funds under 'Subsidies' (₹371.00 lakh) provided through Supplementary Provision (Second and Final Instalment) towards Central Share for Paramparaghat Krishi Vikas Yojane (RKVY) proved insufficient, in view of final excess (₹1,747.00 lakh), reasons for which have not been intimated (July 2024).

(b) Funds under 'Scheduled Caste Sub Plan' (₹91.00 lakh) provided through Supplementary Provision (Second and Final Instalment) towards Central Share for SCSP of Paramparaghat Krishi Vikas Yojane (RKVY) proved insufficient, in view of final excess (₹395.00 lakh), reasons for which have not been intimated (July 2024).

(c) Funds under 'Tribal Caste Sub Plan' (₹38.00 lakh) provided through Supplementary Provision (Second and Final Instalment) towards Central Share for TSP of Paramparaghat Krishi Vikas Yojane (RKVY) proved insufficient, in view of final excess (₹160.00 lakh), reasons for which have not been intimated (July 2024).

(5)	31	CSS – State Share – Paramparagat Krishi Vikas Yojane (RKVY)				
		O	1.00			
		S	333.32	334.32	1,868.65	(+) 1,534.33

(a) Additional funds under 'Subsidies' (₹247.33 lakh) provided through Supplementary Provision (Second and Final Instalment) towards State Share of Paramparaghat Krishi Vikas Yojane (RKVY) proved insufficient, in view of final excess (₹1,164.33.00 lakh), reasons for which have not been intimated (July 2024).

(b) Funds under 'Scheduled Caste Sub Plan' (₹60.66 lakh) provided through Supplementary Provision (Second and Final Instalment) towards State Share of SCSP under Paramparaghat Krishi Vikas Yojane (RKVY) proved insufficient, in view of final excess (₹263.33 lakh), reasons for which have not been intimated (July 2024).

(c) Funds under 'Tribal Sub Plan' (₹25.33 lakh) provided through Supplementary Provision (Second and Final Instalment) towards State Share of TSP under Paramparaghat Krishi Vikas Yojane (RKVY) proved insufficient, in view of final excess (₹106.67 lakh), reasons for which have not been intimated (July 2024).

		Head		*Total grant*	*Actual expenditure (In lakh of rupees)*	*Excess (+) Saving (-)*
(6)	**103**	**Seeds**				
	15	Agricultural Inputs and Quality Control				
			O 50,282.66			
			R (+) 347.35	50,630.01	50,317.81	(-) 312.20

(a) Additional funds were provided under 'Salaries' (₹185.39 lakh) towards payment of salaries on interim relief to the staff of agricultural department proved unnecessary, in view of saving (₹221.71 lakh), reasons for which have not been intimated (July 2024).

(b) Additional funds were provided under 'Grants-in-Aid – General' (₹757.96 lakh) towards payment of higher rate of interest due to increase in interest rates by banks and increase in storage charges of fertilisers due to drought.

(c) Additional funds under 'Scheduled Caste Sub Plan' (₹2,899.00 lakh) and 'Tribal Sub Plan' (₹1,505.00 lakh) were provided through reappropriation towards additional expenditure incurred on account of mechanisation of agriculture.

(d) Saving under 'Subsidies' (₹5,000.00 lakh) due to delay in implementation of new projects was reappropriated to other heads. Reasons for final saving (₹47.47 lakh) have not been intimated (July 2024).

(7)	23	CSS – State Share – Sub-Mission on Seed and Planting Material				
			O 1.00			
			R (+) 4.90	5.90	5.90	...

Additional funds mainly under 'Other Expenses' (₹4.44 lakh) were provided through reappropriation towards State Share of funds for Sub Mission on Seed and Planting Material.

	Head		*Total grant*	*Actual expenditure (In lakh of rupees)*	*Excess (+) Saving (-)*
(8)	**104 Agricultural Farms**				
	12 Organic Farming and Millets Programmes				
	O	2,000.00			
	R	(+) 309.63	2,309.63	2,224.04	(-) 85.59

(a) Additional funds under 'Subsidies' (₹400.00 lakh) were provided through reappropriation towards expenditure incurred in view of extension of growth of Organic Farming and Millets.

(b) Saving under 'Other Expenses' (₹90.37 lakh) was reappropriated to other heads, without giving specific reasons. Reasons for final saving (₹84.65 lakh) have not been intimated (July 2024).

(9)	**108 Commercial Corps**				
	1 Agriculture Department				
	O	13,500.00			
	S	101.67			
	R	(+) 2,200.43	15,802.10	15,784.75	(-) 17.35

(a) Additional funds under 'State Additional Topup for CSS PMKSY (Agriculture) – Scheduled Caste Sub Plan' (₹364.75 lakh) and 'Tribal Sub Plan' (₹25.37 lakh) were provided through reappropriation towards pending bills of sprinkler irrigation units under National Food Security Programme from the year 2018-19 to 2020-21.

(b) Additional funds under 'CSS – Central Share – Rainfed Area Development (RKVY) – Subsides' (₹670.27 lakh), 'Scheduled Caste Sub Plan' (₹173.41 lakh) and 'Tribal Sub Plan' (₹59.29 lakh) were provided through reappropriation towards Central Share of funds under Rainfed Area Development Scheme.

(c) Additional funds under 'CSS – State Share – Rainfed Area Development (RKVY) – Subsides' (₹447.18 lakh), 'Scheduled Caste Sub Plan' (₹116.29 lakh) and 'Tribal Sub Plan' (₹38.87 lakh) were provided through reappropriation towards State Share of funds under Rainfed Area Development Scheme.

(d) (i) Funds under 'CSS – Central Share – Crop Diversification Programme (RKVY-CDP) – Other Expenses' (₹4.50 lakh) were provided through Supplementary Provision (Second and Final Instalment) towards Central Share under Crop Diversification Programme.

(ii) Funds under 'Subsidies' (₹179.50 lakh) were provided partly through Supplementary Provision (Second and Final Instalment) (₹40.50 lakh) and partly through reappropriation (₹139.00 lakh) toward Central Share of funds for SCSP Crop Diversification Programme.

(iii) Funds under 'Scheduled Caste Sub Plan' (₹42.00 lakh) were partly provided through Supplementary Provision (Second and Final Instalment) (₹11.00 lakh) and partly through reappropriation (₹31.00 lakh) toward Central Share of funds for Crop Diversification Programme.

(iv) Funds under 'Tribal Sub Plan' (₹18.00 lakh) were partly provided through Supplementary Provision (Second and Final Instalment) (₹5.00 lakh) and partly through reappropriation (₹13.00 lakh) toward Central Share of funds for Crop Diversification Programme.

(e) (i) Funds under 'CSS – State Share – Crop Diversification Programme (RKVY-CDP) – Other Expenses' (₹3.00 lakh) were provided through Supplementary Provision (Second and Final Instalment) towards State Share under Crop Diversification Programme.

(ii) Funds under 'Subsidies' (₹119.67 lakh) were partly provided through Supplementary Provision (Second and Final Instalment) (₹27.00 lakh) and partly through reappropriation (₹92.67 lakh) toward Central Share of funds for Crop Diversification Programme.

(iii) Funds under 'Scheduled Caste Sub Plan' (₹28.00 lakh) were partly provided through Supplementary Provision (Second and Final Instalment) (₹7.34 lakh) and partly through reappropriation (₹20.66 lakh) toward State Share of funds for SCSP Crop Diversification Programme.

(iv) Funds under 'Tribal Sub Plan' (₹12.00 lakh) were partly provided through Supplementary Provision (Second and Final Instalment) (₹3.33 lakh) and partly through reappropriation (₹8.67 lakh) toward State Share of funds for TSP Crop Diversification Programme.

GRANT NO.1 - AGRICULTURE AND HORTICULTURE – contd.

	Head		*Total grant*	*Actual expenditure (In lakh of rupees)*	*Excess (+) Saving (-)*
(10)	2 Horticulture Department				
	O	47,539.00			
	S	187.50			
	R	(-) 58.41	47,668.09	68,547.57	(+) 20,879.48

(a) (i) Saving under 'CSS – State Share – National Mission on Edible Oil – Oil Palm – Subsidies' (₹128.00 lakh) due to non-release of funds by the Government of India was reappropriated to other heads.

(ii) Saving under 'Scheduled Caste Sub Plan' (₹53.51 lakh) and 'Tribal Sub Plan' (₹26.20 lakh) due to non-release of funds from the Government of India, was surrendered.

(b) (i) Funds under 'CSS – Central Share – National Mission on Edible Oil – Oil Palm – Other Expenses' (₹15.33 lakh) were provided through Supplementary Provision (First Instalment) towards National Mission on Oil Palm.

(ii) Additional funds under 'Subsidies' (₹279.09 lakh) were partly provided through Supplementary Provision (First Instalment) (₹126.74 lakh) and partly through reappropriation (₹152.35 lakh) towards State Share of National mission on Edible Oil – Oil Palm.

(iii) Funds under 'Scheduled Caste Sub Plan' (₹32.23 lakh) and 'Tribal Sub Plan' (₹13.20 lakh) were partly provided through Supplementary Provision (First Instalment) towards State Share of SCSP/TSP National mission on Edible Oil – Oil Palm.

(c) (i) Additional funds under 'CSS – Central Share – Pradhana Mantri Krishi Sinchayi Yojane (RKVY) – Subsidies' (₹110.00 lakh) provided through reappropriation towards State Share of Pradhana Mantri Sinchayi Yojane proved insufficient, in view of excess (₹9,546.00 lakh), reasons for which have not been intimated (July 2024).

(ii) Additional funds under 'Scheduled Caste Sub Plan' (₹271.00 lakh) were provided through reappropriation towards State Share of SCSP Pradhana Mantri Krishi Sinchayi Yojane proved insufficient, in view of excess (₹2,259.00 lakh), reasons for which have not been intimated (July 2024).

(iii) Reasons for excess under 'Tribal Sub Plan' (₹695.00 lakh) have not been intimated (July 2024).

(iv) Saving under 'Other Expenses' (₹381.00 lakh) due to non-release of funds by the Government of India was reappropriated to other heads.

(d) (i) Additional funds under 'CSS – State Share – Pradhana Mantri Krishi Sinchayi Yojane (RKVY) – Subsidies' (₹270.00 lakh) provided through reappropriation towards State Share of Pradhana Mantri Krishi Sinchayi Yojane proved insufficient, in view of final excess (₹6,364.00 lakh), reasons for which have not been intimated (July 2024).

(ii) Additional funds under 'Scheduled Caste Sub Plan' (₹191.33 lakh) provided through reappropriation towards State Share of SCSP Pradhana Mantri Krishi Sinchayi Yojane proved insufficient, in view of final excess (₹1,506.00 lakh), reasons for which have not been intimated (July 2024).

(iii) Reasons for excess under 'Tribal Sub Plan' (₹468.67 lakh) were not intimated (July 2024).

(iv) Saving under 'Other Expenses' (₹461.33 lakh) due to non-release of funds by the Government of India was reappropriated to other heads.

(e) (i) Additional funds under 'State Additional Topup for CSS PMKSY (Horticulture) – Scheduled Caste Sub Plan' (₹771.78 lakh) and 'Tribal Sub Plan' (₹596.26 lakh) were provided through reappropriation towards State Share of funds under Pradhan Mantri Krishi Sinchayi Yojane.

(ii) Saving under 'Subsidies' (₹1,368.04 lakh) due to non-release of funds by the Government of India was reappropriated to other heads.

		Head		***Total grant***	***Actual expenditure (In lakh of rupees)***	***Excess (+) Saving (-)***
(11)	**110**	**Crop Insurance**				
	07	Pradhan Mantri Fasal Bhima Yojana				
		O	60,000.00			
		S	51,444.00			
		R	(+) 21,000.00	1,32,444.00	1,32,444.00	…

Additional funds under 'Subsidies' (₹72,444.00 lakh) were partly provided through Supplementary Provision (Second and Final Instalment) (₹51,444 lakh) and partly through reappropriation (₹21,000.00 lakh) towards State Share of funds under Pradhan Mantri Fasal Bhima Yojana'.

		Head		*Total grant*	*Actual expenditure (In lakh of rupees)*	*Excess (+) Saving (-)*
(12)	**113**	**Agricultural Engineering**				
	02	CSS – Central Share – Sub-Mission on Agricultural Mechanization (RKVY)				
		O	15,000.00			
		R	(+) 166.00	15,166.00	19,754.00	(+) 4,588.00

(a) Additional funds under 'Subsidies' (₹225.00 lakh) provided through reappropriation towards State Share of Sub-Mission Agricultural Mechanisation proved insufficient, in view of final excess (₹3,553.00 lakh), reasons for which have not been intimated (July 2024).

(b) Additional funds under 'Scheduled Caste Sub Plan' (₹31.00 lakh) provided through reappropriation towards State Share of SCSP Sub-Mission Agricultural mechanisation proved insufficient, in view of final excess (₹823.00 lakh), reasons for which have not been intimated (July 2024).

(c) Reasons for excess under 'Tribal Sub Plan' (₹212.00 lakh) were not intimated (July 2024).

(d) Saving under 'Other Expenses' (₹90.00 lakh) due to non-release of funds the Government of India was reappropriated to other heads.

(13)	03	CSS – State Share – Sub-Mission on Agriculture Mechanisation (RKVY)				
		O	10,000.00			
		R	(+) 111.01	10,111.01	13,169.32	(+) 3,058.31

(a) Additional funds under 'Subsidies' (₹150.68 lakh) provided through reappropriation towards State Share of Sub-Mission Agricultural Mechanisation proved insufficient, in view of final excess (₹2,368.32 lakh), reasons for which have not been intimated (July 2024).

(b) Additional funds under 'Scheduled Caste Sub Plan' (₹20.67 lakh) provided through reappropriation towards State Share of SCSP Sub-Mission Agricultural Mechanisation proved insufficient, in view of final excess (₹548.66 lakh), reasons for which have not been intimated (July 2024).

(c) Reasons for excess under 'Tribal Sub Plan' (₹141.33 lakh) have not intimated (July 2024).

(d) Saving under 'Other Expenses' (₹60.34 lakh) due to non-release of funds from the Government of India was reappropriated to other heads.

		Head		*Total grant*	*Actual expenditure (In lakh of rupees)*	*Excess (+) Saving (-)*
(14)	**119**	**Horticulture and Vegetable Crops**				
	5	Demonstration and Laboratories				
		O	900.00			
		R	(+) 93.00	993.00	958.50	(-) 34.50

(a) Additional funds under 'Development of Departmental Laboratories – Maintenance Expenditure' (₹60.00 lakh) were provided through reappropriation towards development of Horticulture.

(b) Additional funds under 'Scheme for Integrated Control of Pests and Diseases of Horticultural Crops – Maintenance Expenditure' (₹33.00 lakh) were provided through reappropriation for development of Horticulture proved unnecessary, in view of final saving (₹34.16 lakh), reasons for which have not been intimated (July 2024).

(15)	**196**	**Assistance to Zilla Panchayats / District Level Panchayats**				
	1	Zilla Panchayats				
		O	10,165.17			
		R	(+) 289.40	10,454.57	10,260.15	(-) 194.42

Additional funds under 'Block Grants' (₹289.40 lakh) provided through reappropriation to all the districts towards payment of interim relief towards employees of Zilla Panchayats proved excessive, in view of final saving (₹194.42 lakh), reasons for which have not been intimated (July 2024).

		Head		*Total grant*	*Actual expenditure (In lakh of rupees)*	*Excess (+) Saving (-)*
(16)	2	Zilla Panchayats				
		O	21,204.91			
		R	(+) 630.99	21,835.90	21,412.49	(-) 423.41

Additional funds under 'Block Grants' (₹630.99 lakh) were provided through reappropriation to all the districts towards payment of interim relief towards employees of Zilla Panchayats proved excessive, in view of final saving (₹423.41 lakh), reasons for which have not been intimated (July 2024).

(17)	**197**	**Assistance to Block Panchayats / Intermediate Level Pachayats**				
	1	Taluk Panchayats				
		O	12,113.19			
		R	(+) 392.41	12,505.60	12,504.51	(-) 1.09

Additional funds under 'Block Grants' (₹392.41 lakh) were provided through reappropriation towards payment of interim relief to the staff of Taluk Panchayats mainly under 'Tumakuru' (₹24.48 lakh), 'Belagavi' (₹26.54 lakh), 'Vijayapura' (₹24.17 lakh), 'Kalaburagi' (₹25.27 lakh) and 'Bagalkot' (₹25.41 lakh).

(18)	**2402**	**SOIL AND WATER CONSERVATION**				
	101	**Soil Survey and Testing**				
	03	CSS – Central Share – Project on Management of Soil Health (RKVY)				
		O	4.00			
		S	416.00			
		R	(+) 1,451.00	1,871.00	1,871.00	…

(a) Additional funds under 'Other Expenses' (₹221.10 lakh) were partly provided through Supplementary Provision (Second and Final Instalment) (₹30.20 lakh) and partly through reappropriation (₹190.90 lakh) towards Central Share of project on Management of Soil Health.

(b) Additional funds under 'Subsidies' (₹1,189.90 lakh) were partly provided through Supplementary Provision (Second and Final Instalment) (₹279.80 lakh) and partly through reappropriation (₹910.10 lakh) towards Central Share of project on Management of Soil Health.

(c) Additional funds under 'Scheduled Caste Sub Plan' (₹324.00 lakh) were partly provided through Supplementary Provision (Second and Final Instalment) (₹75.00 lakh) and partly through reappropriation (₹249.00 lakh) towards SCSP Central Share of project on Management of Soil Health.

(d) Additional funds under 'Tribal Sub Plan' (₹132.00 lakh) were partly provided through Supplementary Provision (Second and Final Instalment) (₹31.00 lakh) and partly through reappropriation (₹101.00 lakh) towards Central Share of TSP project on Management of Soil Health.

		Head		***Total grant***	***Actual expenditure (In lakh of rupees)***	***Excess (+) Saving (-)***
(19)	04	CSS – State Share – Project on Management of Soil Health (RKVY)				
		O	4.00			
		S	276.01			
		R	(+) 967.35	1,247.36	1,247.35	(-) 0.01

(a) Additional funds under 'Other Expenses' (₹147.07 lakh) were partly provided through Supplementary Provision (Second and Final Instalment) (₹19.80 lakh) and partly through reappropriation (₹127.27 lakh) towards State Share of project on Management of Soil Health.

(b) Additional funds under 'Subsidies' (₹792.95 lakh) were partly provided through Supplementary Provision (Second and Final Instalment) (₹186.21 lakh) and partly through reappropriation (₹606.74 lakh) towards State Share of project on Management of Soil Health.

(c) Additional funds under 'Scheduled Caste Sub Plan' (₹215.67 lakh) were partly provided through Supplementary Provision (Second and Final Instalment) (₹49.67 lakh) and partly through reappropriation (₹166.00 lakh) towards SCSP State Share of project on Management of Soil Health.

(d) Additional funds under 'Tribal Sub Plan' (₹87.67 lakh) were partly provided through Supplementary Provision (Second and Final Instalment) (₹20.33 lakh) and partly through reappropriation (₹67.34 lakh) towards State Share of TSP project on Management of Soil Health.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
					(In lakh of rupees)	
(20)	**102**	**Soil Conversation**				
	15	Soil & Water Conservation – Watershed Development Department – Directorate of Watershed Development				
		O	1,744.00			
		R	(+) 369.59	2,113.59	1,952.51	(-) 161.08

(a) Additional funds under 'Salaries' (₹119.59 lakh) provided through reappropriation towards payment of salaries and interim relief proved unnecessary, in view of final saving (₹159.94 lakh), reasons for which have not been intimated (July 2024).

(b) Additional funds under 'General Expenses' (₹250.00 lakh) were provided through reappropriation towards payment of rent, water and electricity charges of the Head Office of Department of Watershed Development for the current year.

(21)	30	CSS – Central Share – Pradhana Mantri Krishi Sinchayi Yojane – Watershed Development Component 2.0 (PMKSY – WDC 2.0)				
		O	9,696.00			
		S	1,435.98			
		R	(-) 306.83	10,825.15	13,199.98	(+) 2,374.83

(a) Additional funds under 'Other Expenses' (₹5.70 lakh) provided through Supplementary Provision (Second and Final Instalment) towards Central Share of Pradhana Mantri Krishi Sinchayi Yojane – Watershed Development Component 2.0 (PMKSY – WDC 2.0) proved insufficient, in view of final excess (₹330.00 lakh), reasons for which have not been intimated (July 2024).

(b) Additional funds under 'Minor Works' (₹1,430.28 lakh) provided through Supplementary Provision (Second and Final Instalment) towards Central Share of Pradhana Mantri Krishi Sinchayi Yojane – Watershed Development Component 2.0 (PMKSY – WDC 2.0) proved insufficient, in view of final excess (₹2,870.00 lakh), reasons for which have not been intimated (July 2024).

(c) Saving under 'Tribal Sub Plan' (₹306.83 lakh) due to non-release of funds from the Government of India, was reappropriated to other heads.

(d) Reasons for saving under 'Scheduled Caste Sub Plan' (₹819.00 lakh) have not been intimated (July 2024).

		Head		*Total grant*	*Actual expenditure (In lakh of rupees)*	*Excess (+) Saving (-)*
(22)	33	CSS – State Share – Pradhana Mantri Krishi Sinchayi Yojane – Watershed Development Component 2.0 (PMKSY – WDC 2.0)				
		O	6,464.00			
		S	957.32			
		R	(-) 204.56	7,216.76	8,799.98	(+) 1,583.22

(a) Additional funds under 'Other Expenses' (₹4.47 lakh) provided through Supplementary Provision (Second and Final Instalment) towards State Share of Pradhana Mantri Krishi Sinchayi Yojane – Watershed Development Component 2.0 (PMKSY – WDC 2.0) proved insufficient, in view of final excess (₹220.00 lakh), reasons for which have not been intimated (July 2024).

(b) Additional funds under 'Minor Works' (₹952.85 lakh) provided through Supplementary Provision (Second and Final Instalment) towards State Share of Pradhana Mantri Krishi Sinchayi Yojane – Watershed Development Component 2.0 (PMKSY – WDC 2.0) proved insufficient, in view of final excess (₹1,913.33 lakh), reasons for which have not been intimated (July 2024).

(c) Saving under 'Tribal Sub Plan' (₹204.56 lakh) due to non-receipt of funds from the Government of India, was reappropriated to other heads.

(d) Reasons for saving under 'Scheduled Caste Sub Plan' (₹545.67 lakh) have not been intimated (July 2024).

(23)	**196**	**Assistance to Zilla Panchayats / District Level Panchayats**				
	2	Zilla Panchayats				
		O	4,381.28			
		R	(+) 130.29	4,511.57	4,419.16	(-) 92.41

Additional funds under 'Block Grants' (₹130.29 lakh) provided to all the districts towards payment of interim relief to staff of Zilla Panchayts through reappropriation proved excessive, in view of final saving (₹92.41 lakh), reasons for saving have not been intimated (July 2024).

		Head		*Total grant*	*Actual expenditure (In lakh of rupees)*	*Excess (+) Saving (-)*
(24)	**2408**	**FOOD, STORAGE AND WAREHOUSING**				
	01	***Food***				
	103	**Food Processing**				
	02	CSS – State Share – PM Formalisation of Micro Food Processing Enterprises – PMFME				
		O	1,164.00			
		S	773.78			
		R	(+) 3,303.66	5,241.44	5,179.38	(-) 62.06

(a) Additional funds under 'Subsidies' (₹4,188.78 lakh) were partly provided through Supplementary Provision (₹773.78 lakh) (First Instalment) and partly through reappropriation (₹3,415.00 lakh) towards State Share of Formalisation of Micro Food Processing Enterprises (PMFME).

(b) Saving under 'Scheduled Caste Sub Plan' (₹79.34 lakh) due to non-release of funds from the Government of India, was reappropriated to other heads. Reasons for final saving (₹23.19 lakh) have not been intimated (July 2024).

(c) Saving under 'Tribal Sub Plan' (₹32.00 lakh) due to non-release of funds from the Government of India, was reappropriated to other heads.

(d) Reasons for saving under 'Other Expenses' (₹30.00 lakh) have not been intimated (July 2024).

(25)	**2415**	**AGRICULTURAL RESEARCH AND EDUCATION**				
	80	***General***				
	004	**Research**				
	2	University of Agricultural Sciences, Dharwad				
		O	22,593.50			
		R	(+) 537.08	23,130.58	22,778.54	(-) 352.04

(a) Additional funds under 'University of Agricultural Sciences, Dharwad Research and Education – Grants-in-Aid – Salaries' (₹188.91 lakh) were provided through reappropriation towards payment of salaries to newly appointed of lecturers proved unnecessary, in view of final saving (₹352.04 lakh), reasons for which have not been intimated (July 2024).

(b) Additional funds under 'Grants-in-Aid – General' (₹134.51 lakh) were provided through reappropriation towards payment of advance increment to lecturers of Dharwad Agricultural University

(c) Additional funds under 'Scheduled Caste Sub Plan' (₹172.00 lakh) were provided through reappropriation towards payment of hostel residential expenses, purchase of laptop, payment towards Ph.D students fellowship and educational tour.

(d) Additional funds under 'GIA – Contract / Outsource' (₹41.66 lakh) were provided through reappropriation towards payment of Daily wages of previous years to contract employees.

		Head		***Total grant***	***Actual expenditure (In lakh of rupees)***	***Excess (+) Saving (-)***
(26)	**277**	**Education**				
	5	University of Agricultural Sciences, Shivamogga				
		O	6,986.61			
		R	(+) 1,234.40	8,221.01	8,220.62	(-) 0.39

(a) Additional funds under 'Shivamogga Agriculture University – Grants-in-Aid – Salaries' (₹992.40 lakh) were provided through reappropriation towards payment of salaries to newly appointed lecturers.

(b) Additional funds under 'Scheduled Caste Sub Plan' (₹172.00 lakh)' and 'Tribal Sub Plan' (₹70.00 lakh) were provided through reappropriation towards payment of Hostel residential expenses, purchase of laptop, Ph.D students fellowship and educational tour.

(27)	6	University of Agricultural Sciences, Bagalkot				
		O	10,277.34			
		R	(+) 700.48	10,977.82	10,908.69	(-) 69.13

Additional funds under 'Bagalkot Horticulture University – Grants-in-Aid – Salaries' (₹700.48 lakh) towards payment of salaries and annual increments to lecturers proved excessive, in view of final saving (₹69.13 lakh), reasons for which have not been intimated (July 2024).

	Head		*Total grant*	*Actual expenditure (In lakh of rupees)*	*Excess (+) Saving (-)*
(28)	**2851 VILLAGE AND SMALL INDUSTRIES**				
	196 Assistance to Zilla Panchayats / District Level Panchayats				
	1 Zilla Panchayats				
	O	10,444.69			
	R	(+) 141.49	10,586.18	10,487.23	(-) 98.95

Additional funds under 'Block Grants' (₹141.49 lakh) provided to all the districts towards payment of interim relief to staff of Zilla Panchayts through reappropriation proved excessive, in view of final saving (₹98.95 lakh), reasons for which have not been intimated (July 2024).

(29)	**2852 INDUSTRIES**				
	08 Consumer Industries				
	202 Textiles				
	2 Government Silk Filature, Santhemarahalli				
	O	776.00			
	R	(+) 168.73	944.73	958.21	(+) 13.48

(a) Additional funds under 'Subsidiary Expenses' (₹208.38 lakh) were provided through reappropriation towards payment of salaries to employees working in silk filature industries.

(b) Reasons for excess under 'Interest on Capital' (₹21.56 lakh) have not been intimated (July 2024).

(vi) Saving in the Revenue Section occurred mainly under:

(1)	**2202 GENERAL EDUCATION**				
	80 General				
	107 Scholarships				
	06 Scholarships to Farmers Children				
	O	27,000.00			
	R	(-) 27,000.00	...	...	...

(a) Saving under 'Scholarships and Incentives' (₹19,440.00 lakh – entire provision) due to non-availability of beneficiaries was reappropriated to other heads. Saving occurred under this head during 2022-23 also.

(b) Saving under 'Scheduled Caste Sub Plan' (₹5,265.00 lakh – entire provision) was partly reappropriated to other heads (₹3,415.00 lakh) and partly surrendered (₹1,850.00 lakh) due to non-availability of beneficiaries.

(c) Saving under 'Tribal Sub Plan' (₹2,295.00 lakh – entire provision) was partly reappropriated to other heads (₹1,645.00 lakh) and partly surrendered (₹650.00 lakh) due to non-availability of beneficiaries.

	Head		*Total grant*	*Actual expenditure (In lakh of rupees)*	*Excess (+) Saving (-)*
(2)	**2401 CROP HUSBANDRY**				
	001 Direction and Administration				
	2 Horticulture Department				
	O	22,019.34			
	R	(-) 7,919.23	14,100.11	13,397.85	(-) 702.26

(a) Additional funds under 'Directorate of Horticulture – Salaries' (₹331.33 lakh) provided through reappropriation towards payment of interim relief to officers / staffs proved unnecessary, in view of saving (₹343.12 lakh), reasons for which has not been intimated (July 2024).

(b) Reasons for saving under 'Daily wages' (₹247.50 lakh), 'Contract / Outsource' (₹80.66 lakh) and 'Transport Expenses (₹20.18 lakh) were not intimated (July 2024).

(c) Funds under 'Vacant Post Provision – Other Allowance' (₹8,250.56 lakh – entire provision) were partly reappropriated to other salary heads (₹2,934.36 lakh) and partly surrendered (₹5,316.20 lakh) due to non-creation of new posts, was surrendered.

(3)	**102 Food Grain Crops**				
	27 Krishi Bhagya				
	O	...			
	S	10,000.00			
	R	(-) 5,009.50	4,990.50	4,990.50	...

(a) Funds under 'Other Expenses' (₹200.00 lakh) provided through Supplementary Provision (First Instalment) towards implementation of Krishi Bhagya Scheme proved excessive, in view of saving (₹100.51 lakh) surrendered, due to less number of beneficiaries.

(b) Funds under 'Subsidies' (₹7,438.20 lakh) provided through Supplementary Provision (First Instalment) towards implementation of Krishi Bhagya Scheme proved excessive, in view of saving (₹3,723.89 lakh) surrendered, due to less number of beneficiaries.

(c) Funds under 'Scheduled Caste Sub Plan' (₹1,680.70 lakh) provided through Supplementary Provision (First Instalment) towards implementation of Krishi Bhagya Scheme proved excessive, in view of saving (₹842.01 lakh) was surrendered, due to less number of beneficiaries.

(d) Funds under 'Tribal Sub Plan' (₹681.10 lakh) provided through Supplementary Provision (First Instalment) towards implementation of Krishi Bhagya Scheme proved excessive, in view of saving (₹343.09 lakh) surrendered, due to less number of beneficiaries.

		Head		*Total grant*	*Actual expenditure (In lakh of rupees)*	*Excess (+) Saving (-)*
(4)	**111**	**Agricultural Economics and Statistics**				
	10	Crop Survey				
		O	7,800.00			
		R	(-) 2,600.02	5,199.98	5,055.77	(-) 144.21

(a) Saving under 'General Expenses' (₹133.36 lakh) due to economy measures was reappropriated to other heads. Reasons for final saving (₹43.34 lakh) have not been intimated (July 2024).

(b) Saving under 'Honorarium' (₹2,466.66 lakh) due to economy measures was reappropriated to other heads. Reasons for final saving (₹100.86 lakh) have not been intimated (July 2024).

(5)	**114**	**Development of Oil Seeds**				
	01	CSS – Central Share – Edible Oil – Oil Seeds (Krishionnati Yojna)				
		O	1,086.00			
		R	(-) 327.50	758.50	758.50	...

Saving mainly under 'Subsidies' (₹247.66 lakh) and 'Scheduled Caste Sub Plan' (₹46.30 lakh) due to non-release of funds by the Government of India, was surrendered.

		Head		*Total grant*	*Actual expenditure (In lakh of rupees)*	*Excess (+) Saving (-)*
(6)	**195**	**Assistance to Farming Co-operation**				
	01	Supporting Farmer Producer Organisations (FPOs)				
		O	2,150.00			
		R	(-) 237.76	1,912.24	1,912.24	...

Saving under 'Grants-in-Aid – General' (₹45.91 lakh) and 'Subsidies' (₹191.83 lakh) due to less number of beneficiaries, was surrendered.

(7)	**800**	**Other Expenditure**				
	1	Agriculture Department				
		O	27,097.00			
		R	(-) 3,408.99	23,688.01	21,586.67	(-) 2,101.34

(a) (i) Additional funds under 'CSS – Central Share – Rashtriya Krishi Vikas Yojane (RKVY) – Subsidies' (₹1,058.60 lakh) were provided through reappropriation towards Central Share of funds under Rashtriya Krishi Vikas Yojane. Saving occurred under this head during 2022-23 also.

(ii) Saving under 'Grants-in-Aid – General' (₹3,103.57 lakh) due to non-release of funds by the Government of India, was reappropriated to other heads.

(iii) Reasons for saving under 'Other Expenses' (₹667.60 lakh), 'Scheduled Caste Sub Plan' (₹416.00 lakh) and 'Tribal Sub Plan' (₹170.00 lakh) have not been intimated (July 2024).

(b) (i) Additional funds under 'CSS – State Share – Rashtriya Krishi Vikas Yojane (RKVY) – Subsidies' (₹705.73 lakh) were provided through reappropriation towards State Share of funds under Rashtriya Krishi Vikas Yojane. Saving occurred under this head during 2022-23 also.

(ii) Saving under 'Grants-in-Aid – General' (₹2,069.75 lakh) due to non-release of funds by the Government of India, was reappropriated to other heads.

(iii) Reasons for saving under 'Other Expenses' (₹445.40 lakh), 'Scheduled Caste Sub Plan' (₹277.33 lakh) and 'Tribal Sub Plan' (₹113.00 lakh) have not been intimated (July 2024).

	Head			*Total grant*	*Actual expenditure (In lakh of rupees)*	*Excess (+) Saving (-)*
(8)	**2402 SOIL AND WATER CONSERVATION**					
	103 Land Reclamation and Development					
	06 World Bank Assisted REWARD (Rejuvenating of Watersheds for Agricultural Resilience through Innovative Development) (Project – EAP) (IND-9314)					
		O	10,000.00			
		S	2,500.00			
		R	(-) 2,500.00	10,000.00	10,000.00	...

(a) Additional Funds under 'Minor Works' (₹2,500.00 lakh) were provided through Supplementary Provision (Second and Final Instalment) towards World Bank Assisted REWARD Project – EAP.

(b) Saving under 'General Expenses' (₹1,625.00 lakh) and 'Grants-in-Aid – General' (₹875.00 lakh) due to non-receipt of Research and Analysis weather report from the partner institutions, was surrendered. Saving occurred under this head during 2021-22 and 2022-23 also.

(9)	**2851 VILLAGE AND SMALL INDUSTRIES**					
	107 Sericulture Industries					
	1 State Sericulture Industries					
		O	26,020.91			
		R	(-) 1,502.65	24,518.26	22,739.71	(-) 1,778.55

(a) (i) Additional funds under 'Commissionerate of Sericulture Department – Salaries' (₹348.59 lakh) provided through reappropriation towards payment of arrears of pay and allowances on account of promotion of employees and Interim relief to officers / staffs proved unnecessary, in view of saving (₹571.22 lakh), reasons for which has not been intimated (July 2024). Saving occurred under this head during 2022-23 also.

(ii) Additional funds under 'Transport Expenses' (₹49.00 lakh) were provided through reappropriation, without giving specific reasons.

(iii) Reasons for saving under 'General Expenses' (₹142.55 lakh), 'Daily wages' (₹80.43 lakh), 'Building Expenses' (₹41.68 lakh), 'Travel Expenses' (₹33.33 lakh) and 'Grants-in-Aid – Salaries' (₹48.53 lakh) have not been intimated (July 2024). Saving occurred under this head during 2022-23 also.

(b) (i) Additional funds under 'Sericulture Development Programme – Scheduled Caste Sub Plan' (₹23.09 lakh) were provided through reappropriation, without giving specific reasons. Saving occurred under this head during 2022-23 also.

(ii) Saving under 'Other Expenses' (₹49.00 lakh) were reappropriated to other heads, without giving specific reasons.

(iii) Reasons for saving under 'Subsidies' (₹34.25 lakh) have not been intimated (July 2024). Saving occurred under this head during 2022-23 also.

(c) Saving under 'State Additional Top-up for CSS PMKSY (Sericulture) – Scheduled Caste Sub Plan' (₹23.09 lakh) was reappropriated to other heads, without giving specific reasons.

(d) (i) Additional funds under 'Programs implemented by Price Stabilisation Funds – Grants-in-Aid – General' (₹150.00 lakh) were provided through reappropriation towards payment of salaries of employees and other administrative expenses.

(ii) Saving under 'Other Expenses' (₹150.00 lakh) was reappropriated to other heads due to delay in implementation of Programs of Price Stabilisation Fund. Reasons for final saving (₹751.88 lakh) have not been intimated (July 2024).

(e) Funds under 'Vacant Post Provision – Other Allowance' (₹1,569.77 lakh – entire provision) were partly reappropriated to other salary heads (₹723.52 lakh) and partly surrendered (₹846.25 lakh) due to non-creation of new posts.

		Head	*Total grant*	*Actual expenditure (In lakh of rupees)*	*Excess (+) Saving (-)*
(10)	**797**	**Transfer to Reserve Fund / Deposit Accounts**			
	01	Transfer of Market Fees and License Fee to Karnataka Silk Worm Seed Cocoon and Silk Yarn Development and Price Stabilization Fund	4,311.00	3,603.66	(-) 707.34

Expenditure under 'Inter Account Transfers' (₹3,603.66 lakh) depends on the actual collection of Market Fees and Licence Fees that stood transferred to the Fund Head under Public Account of the State. Saving of ₹707.34 lakh indicates that the actual receipts were less than the estimated receipts.

(vii) Saving in the Capital Section of the Voted Grant occurred as under:

		Head		*Total grant*	*Actual expenditure (In lakh of rupees)*	*Excess (+) Saving (-)*
(1)	**4851**	**CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES**				
	107	**Sericulture Industries**				
	1	Buildings				
		O	4,100.00			
		R	(-) 1,062.43	3,037.57	3,037.57	...

Saving under 'Construction and Maintenance of Sericulture Buildings – NABARD Works' (₹1,059.74 lakh) due to non-receipt of sanction for Shidlaghatta Hi-Tech Market and delay in tender process of Hi-Tech Ramnagar Silk Market, was surrendered. Saving occurred under this head during 2021-22 and 2022-23 also.

(viii) KARNATAKA SILK WORM SEED COCOON AND SILK YARN DEVELOPMENT AND PRICE STABILISATION FUND:

Karnataka Silk Worm Cocoon and Silk Yarn Development and Price Stabilisation Fund was created in the year 1979 for the purpose of stabilising the prices of cocoons and silk yarn and for the development of rearing of silk worm seed, reeling and twisting of silk yarn and connected therewith. The Fund is credited with all money received by way of Market Fees / License Fees and contribution made by the Government. The amount at the credit of Fund is intended to be utilised for:-

(a) The construction of buildings required to locate the cocoon market and silk exchanges.

(b) For providing of necessary facilities in the cocoon market and silk exchanges.

(c) Fixation of the floor price of silk yarn by the Fund authority from time to time and

(d) Providing of testing and grading of silkworm seed, cocoon and silk yarn.

There was an opening balance of ₹20,969.95 lakh as on 1 April 2023. During the year 2023-24, the Market Fees and License Fees amounting to ₹3,603.66 lakh made out of the releases from was transferred as resources to this Fund and an amount of ₹4,598.13 lakh pertaining to expenditure on Sericulture Development Programmes was shown as met out of this Fund.

The balance in the Fund as on 31 March 2024 was ₹19,975.49 lakh.

(ix) DEPOSITS OF DEPRECIATION RESERVES OF GOVERNMENT COMMERCIAL UNDERTAKINGS:

The Fund is intended to provide reserves sufficient to meet the cost of repairs and renewals of Plant and Machinery of Government Commercial Undertakings. The annual allowances for Depreciation of Capital Assets are credited to the Fund by debit against the provision made in this Grant.

The opening balance was ₹3.50 lakh (Dr.). During the year 2023-24, the contribution ₹0.21 lakh was made under '2852 – Industries' stands transferred to the 'Depreciation Reserve Fund' and no amount of expenditure was shown as met out of Reserve Fund. The balance in the Fund as on 31 March 2024 was ₹3.29 lakh (Dr.). An account of the transactions of the Fund is shown in Statement No.21 of the Finance Accounts 2023-24.

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GRANT NO.2 – ANIMAL HUSBANDRY AND FISHERIES
(ALL VOTED)

		Total grant	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
MAJOR HEADS:				
2202	**GENERAL EDUCATION**			
2403	**ANIMAL HUSBANDRY**			
2404	**DAIRY DEVELOPMENT**			
2405	**FISHERIES**			
4403	**CAPITAL OUTLAY ON ANIMAL HUSBANDRY**			
4404	**CAPITAL OUTLAY ON DAIRY DEVELOPMENT**			
4405	**CAPITAL OUTLAY ON FISHERIES**			
Revenue –				
Original		29,27,39,31		
Supplementary		1,16,79,97	30,44,19,28	28,25,99,38 (-) 2,18,19,90
Amount surrendered during the year (March 2024)				2,01,96,93
Capital –				
Original		97,00,00		
Supplementary		39,71,99	1,36,71,99	1,30,41,99 (-) 6,30,00
Amount surrendered during the year (March 2024)				6,30,00

NOTES AND COMMENTS:

(i) The expenditure in the Revenue Section ₹9,710.43 lakh initially met through the additional releases by seven executive orders, was later on regularised through Supplementary provision.

(ii) An amount of ₹20,196.93 lakh was surrendered in the Revenue Section.

(iii) The expenditure in the Capital Section ₹1,771.99 lakh initially met through the additional release by an executive order, was later on regularised through Supplementary provision.

(iv) An amount of ₹630.00 lakh was surrendered in the Capital Section.

(v) Saving in the Revenue Section occurred mainly under:

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(1)	**2202**	**GENERAL EDUCATION**				
	80	***General***				
	107	**Scholarships**				
	08	Vidhyanidhi Scheme – Scholarship for Higher Education OF Fishermen / Fish Farmer's Children				
			O 100.00			
			R (-) 30.33	69.67	69.67	...

Saving under 'Scholarships and Incentives' (₹30.33 lakh) due to less number of beneficiaries, was surrendered. Saving occurred under this head during 2022-23 also.

(2)	**2403**	**ANIMAL HUSBANDRY**				
	001	**Direction and Administration**				
	50	Vacant Post Provision				
			O 10,361.58			
			R (-) 10,361.58	...	...	...

Funds under 'Other Allowance' (₹10,361.58 lakh – entire provision) were partly reappropriated (₹3,803.82 lakh) to other salary heads and partly surrendered (₹6,557.76 lakh) without giving specific reasons.

(3)	**101**	**Veterinary Services and Animal Health**				
	21	CSS – State Share – Control of Animal Diseases (ASCAD Vaccination Programme)				
			O 3,454.36			
			R (-) 2,006.01	1,448.35	1,448.35	...

(a) Saving under 'General Expenses' (₹1,536.14 lakh) was partly reappropriated to other heads (₹890.64 lakh) as the new detail head i.e., Establishment and Strengthening of existing Veterinary Hospitals and Dispensaries – Mobile Veterinary Units was opened and partly surrendered (₹645.50 lakh) due to non-release of funds from the Government of India. Saving occurred under this head during 2022-23 also.

(b) Saving under 'Scheduled Caste Sub Plan' (₹350.64 lakh) was partly reappropriated to other heads (₹233.27 lakh) as the new detail head i.e., Establishment and Strengthening of existing Veterinary Hospitals and Dispensaries – Mobile Veterinary Units was opened and partly surrendered (₹117.37 lakh) due to non-release of funds from the Government of India. Saving occurred under this head during 2022-23 and 2021-22 also.

(c) Saving under 'Tribal Sub Plan' (₹118.89 lakh) was reappropriated to other heads, as the new detail head i.e., Establishment and Strengthening of existing Veterinary Hospitals and Dispensaries – Mobile Veterinary Units was opened. Saving occurred under this head during 2022-23 also.

		Head		***Total grant***	***Actual expenditure***	***Excess (+) Saving (-)***
				(In lakhs of rupees)		
(4)	42	CSS – Central Share – Control of Animal Diseases (ASCAD Vaccination Programme)				
			O 5,150.04			
			R (-) 3,012.06	2,137.98	2,137.98	...

(a) Saving under 'General Expenses' (₹2,314.81 lakh) was partly reappropriated to other heads (₹1,140.00 lakh) as the new detail head i.e., Establishment and Strengthening of existing Veterinary Hospitals and Dispensaries – Mobile Veterinary Units was opened and partly surrendered (₹1,174.81 lakh) due to non-release of funds from the Government of India. Saving occurred under this head during 2022-23 also.

(b) Saving under 'Scheduled Caste Sub Plan' (₹520.61 lakh) was partly reappropriated to other heads (₹326.56 lakh) as the new detail head i.e., Establishment and Strengthening of existing Veterinary Hospitals and Dispensaries – Mobile Veterinary Units was opened and partly surrendered (₹194.05 lakh) due to non-release of funds from the Government of India. Saving occurred under this head during 2022-23 also.

(c) Saving under 'Tribal Sub Plan' (₹166.25 lakh) was reappropriated to other heads, the new detail head i.e., Establishment and Strengthening of existing Veterinary Hospitals and Dispensaries – Mobile Veterinary Units was opened. Saving occurred under this head during 2022-23 also.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(5)	**102**	**Cattle and Buffalo Development**				
	2	Animal Husbandry Department				
		O	511.00			
		R	(-) 85.94	425.06	425.06	...

Saving under 'Assistance to Pinjarapole and Goshalas – Grants-in-Aid – General' (₹69.12 lakh) due to decrease in number of cows in Government and private goshalas, was surrendered.

(6)	**104**	**Sheep and Wool Development**				
	12	Apathu Nidhi for Accidental Death of Small Animals				
		O	2,000.00			
		R	(-) 333.33	1,666.67	1,666.67	...

Saving under 'Grants-in-Aid – General' (₹333.33 lakh) due to less number of beneficiaries, was surrendered.

(7)	13	Apathu Nidhi for Accidental Death of Cattle				
		O	3,000.00			
		R	(-) 1,713.60	1,286.40	1,286.40	...

Saving under 'Financial Assistance / Relief' (₹1,713.60 lakh) was partly reappropriated to other heads (₹673.71 lakh) and partly surrendered (₹1,039.89 lakh) due to less number of beneficiaries.

(8)	**106**	**Other Live Stock Development**				
	03	CSS – Central Share – National Livestock Mission				
		O	970.49			
		R	(-) 970.49	...	...	...

Saving under 'Other Expenses' (₹737.49 lakh – entire provision), 'Scheduled Caste Sub Plan' (₹166.00 lakh – entire provision) and 'Tribal Sub Plan' (₹67.00 lakh – entire provision) due to non-release of funds from the Government of India, was surrendered. Saving occurred under this head during 2021-22 and 2022-23 also.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(9)	04	CSS – State Share – National Livestock Mission				
		O	472.66			
		R	(-) 472.66	...	...	...

Saving under 'Other Expenses' (₹358.66 lakh – entire provision), 'Scheduled Caste Sub Plan' (₹81.00 lakh – entire provision) and 'Tribal Sub Plan' (₹33.00 lakh – entire provision) due to non-release of funds from the Government of India, was surrendered. Saving occurred under this head during 2022-23 also.

(10)	**113**	**Administrative Investigation and Statistics**				
	02	CSS – Salary – Integrated Sample Survey				
		O	459.00			
		S	1.00			
		R	(-) 71.63	388.37	388.35	(-) 0.02

(a) Additional funds under 'Subsidiary Expenses' (₹1.00 lakh) were provided through Supplementary Provision (First Instalment) to give incentive for the employees who have passed computer literacy examination.

(b) Saving under 'Salaries' (₹86.67 lakh) due to transfer and retirement of employees, was surrendered. Saving occurred under this head during 2021-22 and 2022-23 also.

(11)	07	CSS – Central Share – Integrated Sample Survey				
		O	207.00			
		R	(-) 48.00	159.00	159.00	...

Saving under 'Transfer of Salary / Honorarium to SNA' (₹48.00 lakh) due to non-release of funds from the Government of India, was surrendered. Saving occurred under this head during 2021-22 and 2022-23 also.

(12)	08	CSS – State Share – Integrated Sample Survey				
		O	207.00			
		R	(-) 48.00	159.00	159.00	...

Saving under 'Transfer of Salary / Honorarium to SNA' (₹48.00 lakh) due to non-release of funds from the Government of India, was surrendered.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(13)	09	CSS – Central Share – Integrated Sample Survey – Other Components (100% GOI)				
			O 62.00			
			R (-) 39.00	23.00	23.00	...

Saving under 'Subsidiary Expenses' (₹30.00 lakh – entire provision) due to non-release of funds from the Government of India, was surrendered.

(14) **2405 FISHERIES**
001 Direction and Administration
50 Vacant Post Provision

O 1,069.05				
R (-) 1,069.05	...	...	...	

Funds under 'Other Allowance' (₹1,069.05 lakh – entire provision) were partly reappropriated (₹205.51 lakh) to other salary heads and partly surrendered (₹863.54 lakh) without giving specific reasons.

(15) **101 Inland Fisheries**
58 CSS – Central Share – Pradhan Mantri Matsya Sampada Yojana (PMMSY)

O 3,525.00				
S 2,991.61				
R (-) 4,167.65	2,348.96	2,348.96	...	

(a) Additional funds under 'Subsidies' (₹1,515.94 lakh) provided through Supplementary Provision (Second and Final Instalment) towards Central Share of funds proved unnecessary, in view of saving (₹2,526.31 lakh) surrendered, due to non-release of funds from the Government of India.

(b) Additional funds under 'Scheduled Caste Sub Plan' (₹621.77 lakh) provided through Supplementary Provision (Second and Final Instalment) towards SCSP Central Share of funds proved unnecessary, in view of saving (₹739.44 lakh) surrendered, due to non-release of funds from the Government of India.

(c) Additional funds under 'Tribal Sub Plan' (₹853.90 lakh) provided through Supplementary Provision (Second and Final Instalment) towards TSP Central Share of funds proved unnecessary, in view of saving (₹901.90 lakh) surrendered, due to non-release of funds from the Government of India.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(16)	59	CSS – State Share – Pradhan Mantri Matsya Sampada Yojana (PMMSY)				
		O	2,350.00			
		S	1,818.74			
		R	(-) 2,602.09	1,566.65	1,566.65	...

(a) Additional funds under 'Subsidies' (₹1,010.40 lakh) provided through Supplementary Provision (Second and Final Instalment) towards State Share of funds proved unnecessary, in view of saving (₹1,684.07 lakh) surrendered, due to non-release of funds from the Government of India.

(b) Additional funds under 'Scheduled Caste Sub Plan' (₹316.41 lakh) provided through Supplementary Provision (Second and Final Instalment) towards SCSP State Share of funds proved unnecessary, in view of saving (₹394.75 lakh) surrendered, due to non-release of funds from the Government of India.

(c) Additional funds under 'Tribal Sub Plan' (₹491.93 lakh) provided through Supplementary Provision (Second and Final Instalment) towards TSP Central Share of funds proved unnecessary, in view of saving (₹523.27 lakh) surrendered, due to non-release of funds from the Government of India.

(17)	**103**	**Marine Fisheries**				
	20	Matsya Ashraya				
		O	1,000.00			
		R	(-) 800.00	200.00	200.00	...

Saving under 'Other Expenses' (₹800.00 lakh) was partly reappropriated to other heads (₹517.49 lakh) and partly surrendered (282.51 lakh) due to delay in finalization of list of beneficiaries.

(18)	24	Incentive for Conversion of Kerosene Boats to Petrol Boats				
		O	2,000.00			
		R	(-) 2,000.00	...	...	...

Saving under 'Financial Assistance / Relief' (₹2,000.00 lakh – entire provision) was partly reappropriated to other heads (₹1,839.32 lakh) and partly surrendered (₹160.68 lakh) as the fishermen refused to convert their boats from kerosene to petrol boats.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(19)	**120**	**Fisheries Co-operatives**				
	07	CSS – Central Share – Fishermen Welfare (PMMSY)				
		O	306.00			
		R	(-) 102.00	204.00	204.00	...

Saving under 'Subsidies' (₹102.00 lakh) due to non-release of funds from the Government of India, was surrendered.

(20)	08	CSS – State Share – Fishermen Welfare (PMMSY)				
		O	306.00			
		R	(-) 102.00	204.00	204.00	...

Saving under 'Subsidies' (₹102.00 lakh) due to non-release of funds from the Government of India, was surrendered.

(vi) Excess in the Revenue Section occurred mainly under:

(1)	**2403**	**ANIMAL HUSBANDRY**				
	001	**Direction and Administration**				
	01	Director, Animal Husbandry and Veterinary Services				
		O	18,667.81			
		R	(+) 1,251.03	19,918.84	19,229.20	(-) 689.64

(a) Additional funds under 'Salaries' (₹658.29 lakh) provided towards payment of salaries, interim relief and for medical reimbursement to officers and staff proved excessive, in view of saving (₹134.49 lakh), reasons for which have not been intimated (July 2024).

(b) Additional funds under 'Contract / Outsource' (₹401.94 lakh) were provided through reappropriation towards payment of higher rate of salaries to contract / outsourcing employees.

(c) Additional funds under 'General Expenses' (₹40.00 lakh) and 'Building Expenses (₹40.00lakh) were provided through reappropriation towards payment of pending bills and for payment of higher rate of electricity bills.

(d) Additional funds under 'Grant-in-Aid – Salaries' (₹20.80 lakh) were provided through reappropriation towards payment of salaries.

(e) Additional funds under 'Materials and Supplies' (₹62.00 lakh) were provided through reappropriation towards purchase of animal feeds.

(f) Additional funds under 'Daily Wages' (₹28.00 lakh) were provided through reappropriation for payment of pending salaries (50 *per* cent of salary) to daily wage employees who were suspended.

(g) Reasons for saving under 'Other Expenses' (₹295.03 lakh) and 'Machinery and Equipments (₹213.75 lakh) have not been intimated (July 2024).

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(2)	**101**	**Veterinary Services and Animal Health**				
	44	CSS – State Share – ASCAD Payment of Compensation				
		O	...			
		S	33.25			
		R	(+) 154.26	187.51	187.51	...

(a) Funds under 'Financial Assistance / Relief' (₹140.27 lakh) were partly provided through Supplementary Provision (Second and Final Instalment) (₹9.63 lakh) and partly through reappropriation (₹130.64 lakh) towards State Share for ASCAD compensation.

(b) Funds under 'Scheduled Caste Sub Plan' (₹15.56 lakh) were provided through Supplementary Provision (Second and Final Instalment) towards State Share for ASCAD payment of compensation.

(c) Funds under 'Tribal Sub Plan' (₹8.06 lakh) were provided through Supplementary Provision (Second and Final Instalment) towards State Share for ASCAD payment of compensation.

(3)	46	CSS – Central Share – ESVHD – MVU				
		O	...			
		S	809.87			
		R	(+) 1,632.81	2,442.68	2,442.68	...

(a) Funds under 'General Expenses' (₹1,705.44 lakh) were partly provided through Supplementary Provision (First Instalment) (₹565.44 lakh) and partly through reappropriation (₹1,140.00 lakh) towards Central Share of funds for establishment and strengthening of existing Veterinary Hospitals and for control of animal diseases.

(b) Funds under 'Scheduled Caste Sub Plan' (₹488.53 lakh) were partly provided through Supplementary Provision (First Instalment) (₹161.97 lakh) and partly through reappropriation (₹326.56 lakh) towards Central Share of funds under SCSP for establishment and strengthening of existing Veterinary Hospitals and for control of animal diseases.

(c) Additional funds under Tribal Sub Plan' (₹248.71 lakh) were partly provided through Supplementary Provision (First Instalment) (₹82.46 lakh) and partly through reappropriation (₹166.25 lakh) towards Central Share of funds under TSP for establishment and strengthening of Veterinary Hospitals and for control of animal diseases.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(4)	47	CSS – State Share – ESVHD – MVU				
			O ...			
			S 539.91			
			R (+) 1,088.54	1,628.45	1,628.45	...

(a) Funds under 'General Expenses' (₹1,136.96 lakh) were partly provided through Supplementary Provision (First Instalment) (₹376.96 lakh) and partly through reappropriation (₹760.00 lakh) towards State Share of funds for establishment and strengthening of existing Veterinary Hospitals and for control of animals diseases.

(b) Additional funds under 'Scheduled Caste Sub Plan' (₹325.69 lakh) were partly provided through Supplementary Provision (First Instalment) (₹107.98 lakh) and partly through reappropriation (₹217.71 lakh) towards State Share of funds under SCSP for establishment and strengthening of Veterinary Hospitals and for prevention of diseases to animals.

(c) Additional funds under Tribal Sub Plan' (₹165.80 lakh) were provided partly through Supplementary Provision (First Instalment) (₹54.97 lakh) and partly through reappropriation (₹110.83 lakh) towards State Share of funds under TSP for establishment and strengthening of Veterinary Hospitals and for prevention of diseases to animals.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(5)	**107**	**Fodder and Feed Development**				
	03	CSS – Central Share – Breed Development of Livestock and Poultry Seminars				
		O	...			
		S	50.00			
		R	(+) 531.71	581.71	581.70	(-) 0.01

(a) Funds under 'Other Expenses' (₹569.71 lakh) were provided through Supplementary Provision (First Instalment) (₹38.00 lakh) and partly through reappropriation (₹531.71 lakh) towards 100% Central Share for Sub Mission of Feed and Fodder Development.

(b) Funds under 'Scheduled Caste Sub Plan' (₹8.00 lakh) and 'Tribal Sub Plan' (₹4.00 lakh) provided through Supplementary Provision (First Instalment) towards 100 *per cent* Central Share for Sub Mission of Feed and Fodder Development.

(6)	**113**	**Administrative Investigation and Statistics**				
	06	Establishment of Veterinary and Animal Sciences University, Bidar				
		O	14,947.64			
		R	(+) 328.78	15,276.42	15,087.49	(-) 188.93

Additional funds under 'Grants-in-Aid – Salaries' (₹328.78 lakh) were provided through reappropriation towards payment of salaries to newly appointed professors proved excessive, in view of final saving (₹188.93 lakh) reasons for which have not been intimated (July 2024).

(7)	**196**	**Assistance to Zilla Panchayats / District Level Panchayats**				
	1	Zilla Panchayats				
		O	16,759.27			
		R	(+) 222.45	16,981.72	16,833.07	(-) 148.65

Additional funds under 'Block Grants – All Districts' provided through reappropriation (₹222.45 lakh) towards payment of interim relief to all the employees of the State Government proved excessive, in view of final saving (₹148.65 lakh) reasons for which have not been intimated (July 2024).

	Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
			(In lakhs of rupees)		
(8)	**197 Assistance to Block Panchayats / Intermediate Level Panchayats**				
	1 Taluk Panchayats				
		O 68,514.34			
		R (+) 2,108.81	70,623.15	70,610.54	(-) 12.61

Additional funds under 'Block Grants – All Districts' were provided through reappropriation (₹2,108.81 lakh) towards payment of interim relief to all the employees of the State Government.

(₹ in lakh)

Districts	Additional funds through reappropriation	Districts	Additional funds through reappropriation
Bengaluru (Urban)	64.96	Kalaburagi	133.60
Bengaluru (Rural)	68.99	Ballari	17.95
Chitradurga	85.38	Bidar	99.50
Kolar	51.29	Raichur	43.67
Shivamogga	79.75	Yadgir	44.86
Tumakuru	138.50	Davanagere	82.52
Mysuru	103.17	Ramanagara	64.10
Chikkamagaluru	75.66	Chikkaballapura	61.05
Dakshina Kannada	27.82	Chamarajanagar	28.89
Hassan	105.20	Udupi	18.54
Mandya	108.05	Bagalkot	79.33
Belagavi	164.79	Gadag	25.64
Vijayapura	93.88	Haveri	48.53
Dharwar	58.10	Koppal	33.70
Uttar Kannada	33.08	Kodagu	19.52
Vijayanagara	48.79		

	Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
			(In lakhs of rupees)		
(9)	**2405 FISHERIES**				
	001 Direction and Administration				
	01 Director of Fisheries				
		O 3,252.95			
		R (+) 625.84	3,878.79	3,726.44	(-) 152.35

(a) Additional funds under 'Salaries' (₹108.35 lakh) provided through reappropriation towards payment of Salaries and interim relief proved unnecessary, in view of saving (₹128.99 lakh) reasons for which have not been intimated (July 2024).

(b) Additional funds under 'General Expenses' (₹217.17 lakh), 'Other Expenses' (₹69.00 lakh), 'Transport Expenses' (₹20.00 lakh) and 'Maintenance Expenditure' (₹185.00 lakh) were provided through reappropriation towards purchase of fish feed, higher rate of electricity charges, outsourced vehicle bills and payment of outstanding bills of expenses incurred on celebration of World Fisheries Day.

(10)	**101 Inland Fisheries**				
	03 Comprehensive Fisheries Development Programme				
		O 1,380.00			
		R (+) 400.00	1,780.00	1,707.97	(-) 72.03

(a) Additional funds under 'General Expenses' (₹400.00 lakh) provided through reappropriation towards payment of outstanding bills and for expenses relating to breeding of fishes proved excessive, in view of final saving (₹46.76 lakh) reasons for which have not been intimated (July 2024).

(b) Reasons for saving under 'Subsidies' (₹21.13 lakh) have not been intimated (July 2024).

(11)	**103 Marine Fisheries**				
	17 Supply of Kerosene to Conventional boats				
		O 2,400.00			
		R (+) 1,439.32	3,839.32	3,838.96	(-) 0.36

Additional funds under 'Subsides' (₹1,439.32 lakh) were provided through reappropriation towards payment of pending bills of on account of transportation of kerosene.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(12)	**196**	**Assistance to Zilla Panchayats / District Level Panchayats**				
	1	Zilla Panchayats				
		O	5,341.85			
		R	(+) 97.16	5,439.01	5,373.55	(-) 65.46

Additional funds under 'Block Grants – All Districts' (₹97.16 lakh) provided through reappropriation towards payment of interim relief to all the employees of the State Government, proved excessive, in view of saving (₹65.46 lakh), reasons for which have not been intimated (July 2024).

(vii) Saving in the Capital Section occurred mainly under:

(1)	**4404**	**CAPITAL OUTLAY ON DAIRY DEVELOPMENT**				
	102	**Dairy Development Projects**				
	1	Buildings				
		O	3,000.00			
		R	(-) 500.00	2,500.00	2,500.00	...

Saving under 'Establishment of Mega Diary – Capital Expenses' (₹500.00 lakh) due to delay in project work of Haveri Mega Diary, was surrendered.

(2)	**4405**	**CAPITAL OUTLAY ON FISHERIES**				
	101	**Inland Fisheries**				
	3	State Inland Fisheries Development				
		O	200.00			
		R	(-) 200.00	...	...	...

Saving under 'Establishment of Fish Seedling Centre at Haveri – Construction' (₹200.00 lakh – entire provision) was partly reappropriated (₹70.00 lakh) and partly surrendered (₹130.00 lakh) due to non-availability of natural water flow through gravitation.

(viii) Excess in the Capital Section occurred mainly under:

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(1)	**4405**	**CAPITAL OUTLAY ON FISHERIES**				
	104	**Fishing Harbour and Landing Facilities**				
	02	Renovation of Fishing Harbours, Landing Centres and Dredging Works				
			O 1,500.00			
			R (+) 70.00	1,570.00	1,570.00	...

Additional funds under 'Construction' (₹70.00 lakh) were provided through reappropriation towards payment of pending bills on account of construction of fishing Jetties and fish landings.

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GRANT NO.3 - FINANCE

		Total grant	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
MAJOR HEADS:				
2039	**STATE EXCISE**			
2043	**COLLECTION CHARGES UNDER STATE GOODS AND SERVICES TAX**			
2047	**OTHER FISCAL SERVICES**			
2052	**SECRETARIAT– GENERAL SERVICES**			
2054	**TREASURY AND ACCOUNTS ADMINISTRATION**			
2071	**PENSIONS AND OTHER RETIREMENT BENEFITS**			
2075	**MISCELLANEOUS GENERAL SERVICES**			
2235	**SOCIAL SECURITY AND WELFARE**			
2250	**OTHER SOCIAL SERVICES**			
2853	**NON-FERROUS MINING AND METALLURGICAL INDUSTRIES**			
3451	**SECRETARIAT – ECONOMIC SERVICES**			
3475	**OTHER GENERAL ECONOMIC SERVICES**			
4047	**CAPITAL OUTLAY ON OTHER FISCAL SERVICES**			
4059	**CAPITAL OUTLAY ON PUBLIC WORKS**			
4070	**CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES**			
7610	**LOANS TO GOVERNMENT SERVANTS ETC.**			

GRANT NO.3 - FINANCE – contd.

		Total grant or appropriation	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
Revenue –				
Voted –				
Original	2,99,88,34,32			
Supplementary	48,76,00	3,00,37,10,32	3,06,12,99,24	(+) 5,75,88,92
Amount surrendered during the year (March 2024)				38,32,36
Charged –				
Original	*1,02,00*			
Supplementary	*...*	*1,02,00*	*...*	*(-) 1,02,00*
Amount surrendered during the year				*NIL*
Capital –				
Voted –				
Original	19,11,70,00			
Supplementary	9,00,00	19,20,70,00	15,53,15,69	(-) 3,67,54,31
Amount surrendered during the year (March 2024)				3,67,53,31

NOTES AND COMMENTS:

(i) An amount of ₹3,832.36 lakh was surrendered in the Revenue Section of the Voted Grant.

(ii) In the Revenue Section of Voted Grant, expenditure exceeded the provision by ₹5,75,88,92,138/- which required regularisation.

(iii) The expenditure under the Capital Section amounting to ₹900.00 lakh initially met through the additional releases by three executive orders, was later on regularized through Supplementary Provision.

(iv) An amount of ₹36,753.31 lakh was surrendered in the Capital Section of the Voted Grant.

(v) Excess in the Revenue Section of the Voted Grant occurred mainly under:

				Total grant	*Actual expenditure*	*Excess (+) Saving (-)*	
					(In lakhs of rupees)		
(1)	**2052**	**SECRETARIAT – GENERAL SERVICES**					
	090	**Secretariate**					
	07	Integrated Budget Information System and Other Charges					
		O	210.60				
		R	(+) 53.58	264.18	264.18		…

(a) Additional funds under 'General Expenses' (₹101.43 lakh) were provided through reappropriation without giving specific reasons

(b) Saving under 'Other Expenses' (₹20.00 lakh) and 'Materials and Supplies' (₹20.75 lakh) were reappropriated to other heads, without giving specific reasons.

(2)	**092**	**Other Offices**					
	07	Karnataka Pay Commission					
		O	100.00				
		R	(+) 100.00	200.00	200.00		…

Additional funds under 'Grants-in-Aid – General' (₹100.00 lakh) were provided through reappropriation towards payment of Pay and Allowances and other expenses of the Commission.

(3)	**2071**	**PENSIONS AND OTHER RETIREMENT BENEFITS**					
	01	***Civil***					
	102	**Commuted Value of Pensions**					
	3	Other Payments					
		O	1,62,048.56				
		R	(+) 38,888.79	2,00,937.35	2,00,937.35		…

Additional funds under 'Payments to Karnataka Pensioners – Pension and Retirement Benefits' (₹38,888.79 lakh) were provided through reappropriation towards payment of Pensionary benefits to retired pensioners.

				Total grant	*Actual expenditure*	*Excess (+) Saving (-)*
					(In lakhs of rupees)	
(4)	**105**	**Family Pensions**				
	3	Other Family Pensions – Karnataka				
			O 3,59,913.27			
			R (+) 35,551.97	3,95,465.24	3,95,465.24	…

Additional funds under 'Other Family Pensions – Karnataka – Pension and Retirement Benefits' (₹35,551.97 lakh) were provided through reappropriation towards payment of Pensionary benefits to retired pensioners.

(5)	**115**	**Leave Encashment Benefits**				
	1	General Services				
			O 2,414.34			
			R (+) 313.00	2,727.34	2,727.34	…

Additional funds under 'Administration of Justice – Pension and Retirement Benefits' (₹313.00 lakh) were provided through reappropriation, towards payment of Pensionary benefits to retired pensioners.

(6)	**3475**	**OTHER GENERAL ECONOMIC SERVICEs**			
	797	**Transfer to Reserve Funds and Deposit Accounts**			
	01	Transfers of Cess to the Infrastructure Initiative Fund	1,50,176.00	2,17,588.70	(+) 67,412.70

Expenditure under 'Inter Account Transfers' (₹2,17,588.70 lakh) depends on the actual collection of cess. Excess of ₹67,412.70 lakh indicates the actual receipts were more than the estimated receipts that stood transferred to the fund head under Public Account of the State.

(7)	**3475**	**OTHER GENERAL ECONOMIC SERVICES**				
	800	**Other Expenditure**				
	07	Augmenting Infrastructure Initiative fund (IIF)				
			O 2,00,000.00			
			R (+) 20,996.20	2,20,996.20	2,20,996.00	(-) 0.20

Additional funds under 'Contributions' (₹20,996.20 lakh) were provided through reappropriation, without giving specific reasons.

(vi) Saving in the Revenue Section occurred mainly under:

				Total grant	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(1)	**2039**	**STATE EXCISE**				
	001	**Direction and Administration**				
	09	Enforcement Activities		50.00	27.78	(-) 22.22

Reasons for saving under 'Scholarships and Incentives' (₹22.22 lakh) have not been intimated (July 2024).

(2)	**2052**	**SECRETARIAT – GENERAL SERVICES**				
	090	**Secretariate**				
	12	Fiscal Policy Institute				
			O	1,060.07		
			R	(-) 186.57	873.50	865.76	(-) 7.74

(a) Saving under 'Salaries' (₹83.11 lakh) was surrendered, without giving specific reasons.

(b) Additional funds under 'General Expenses' (₹30.00 lakh) were provided through reappropriation, without giving specific reasons.

(c) Saving under 'Contract / Outsource' (₹37.60 lakh) and 'Subsidiary Expenses' (₹25.72 lakh) was surrendered, without giving specific reasons.

(d) Saving under 'Maintenance' (₹30.00 lakh) was reappropriated to other heads, without giving specific reasons.

(3)	**092**	**Other Offices**				
	18	State Finance Commission				
			O	…		
			S	373.00		
			R	(-) 10.71	362.29	208.89	(-) 153.40

Funds under 'Grants-in-Aid – General' (₹373.00 lakh) were provided through Supplementary Provision (First Instalment) to meet the expenditure of 5th State Finance Commission. Reasons for final saving (₹153.40 lakh) have not been intimated (July 2024).

(4)	50	Vacant Post Provision				
			O	11,153.06		
			R	(-) 11,153.06	…	…	…

Funds under 'Other Allowances' (₹11,153.06 lakh – entire provision) was reappropriated to other salary heads.

				Total grant	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(5)	**2054**	**TREASURY AND ACCOUNTS ADMINSITRATION**				
	095	**Directorate of Accounts and Treasuries**				
	06	Project Director – HRMS-2				
		O	2,464.24			
		R	(+) 3.18	2,467.42	1,579.91	(-) 887.51

Reasons for final saving under 'General Expenses' (₹862.64 lakh) have not been intimated (July 2024). Saving occurred under this head during 2022-23 also.

(6)	**2071**	**PENSIONS AND OTHER RETIREMENT BENEFITS**				
	01	***Civil***				
	103	**Compassionate Allowance**				
	3	Compassionate Allowances – Karnataka				
		O	853.00			
		R	(-) 118.07	734.93	734.93	…

Saving under 'Compassionate Allowance – Karnataka – Pension and Retirement Benefits' (₹118.07 lakh) were reappropriated to other heads, without giving specific reasons.

(7)	**109**	**Pensions to Employees of State Aided Educational Institutions**				
	1	Triple Benefit Scheme				
		O	28,716.88			
		R	(-) 3,287.80	25,429.08	25,429.08	…

Saving under 'Terminal Leave Encashment and DCRG Benefits for Grant-in-Aid – Employees – Pension and Retirement Benefits' (₹3,287.80 lakh) was reappropriated to other heads, without giving specific reasons.

(8)	**115**	**Leave Encashment Benefits**				
	5	Leave Encashment Benefits				
		O	1,09,405.29			
		R	(-) 26,006.08	83,399.21	83,399.21	…

Saving under 'Leave Encashment Benefits to State Government Employees – Pension and Retirement Benefits' (₹26,006.08 lakh) were reappropriated to other heads, without giving specific reasons.

				Total grant	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(9)	**119**	**Payment of Services Charges to National Securities Depository Limited under New Pension Scheme**				
	01	Payment of Services Charges of NSDL – Pension paid in India				
		O	550.00			
		R	(-) 170.49	379.51	379.51	…

Saving under 'Pension and Retirement Benefits' (₹170.49 lakh) were reappropriated to other heads, without giving specific reasons.

(10)	**200**	**Other Pensions**				
	06	Adhoc-Pension to Ex-Patels				
		O	426.00			
		R	(-) 181.07	244.93	244.93	…

Saving under 'Pension and Retirement Benefits' (₹181.07 lakh) were reappropriated to other heads, without giving specific reasons.

(11)	**2235**	**SOCIAL SECURITY AND WELFARE**				
	60	***Other Social Security and Welfare Programmes***				
	200	**Other Programmes**				
	1	Department of Sainik Welfare and Resettlement		300.00	67.50	(-) 232.50

Reasons for final saving under 'Building Grants to State Government Employees Association in the State – Grants-in-Aid – Assets Creation' (₹232.50 lakh) have not been intimated (July 2024).

(12)	**3451**	**SECRETARIAT – ECONOMICS SERVICES**				
	091	**Attached Offices**				
	01	Bureau of Public Enterprises				
		O	75.00			
		R	(-) 75.00	…	…	…

Saving under 'Subsidiary Expenses' (₹75.00 lakh – entire provision) was surrendered, without giving specific reasons.

				Total grant or appropriation	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(13)	02	Dis-Investment and Capital Public Enterprises Reforms				
		O	50.00			
		R	(-) 45.58	4.42	4.42	…

Saving under 'Other Expenses' (₹45.58 lakh) was surrendered, without giving specific reasons.

(vii) Saving in the Revenue Section of the *Charged* Appropriation occurred mainly under:

(1)	**2071**	**PENSIONS AND OTHER RETIREMENT BENEFITS**				
	01	***Civil***				
	106	**Pensionary Charges in respect of High Courts Judges**				
	01	Pensionary Charges in respect of High Court Judges		*100.00*	...	*(-) 100.00*

Reasons for final saving under 'Pensionary Charges' (₹100.00 lakh – entire provision) have not been intimated (July 2024).

(viii) Excess in the Capital Section of the Voted Grant occurred mainly under:

(1)	**4070**	**CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES**				
	800	**Other Expenditure**				
	14	Purchase of Vehicles				
		O	1.00			
		R	(+) 11.91	12.91	11.91	(-) 1.00

Additional funds under 'Transportation Assets' (₹11.91 lakh) were provided through reappropriation, without giving specific reasons.

(ix) Saving in the Capital Section of the Voted Grant occurred mainly under:

				Total grant	*Actual expenditure*	*Excess (+) Saving (-)*
					(In lakhs of rupees)	
(1)	**4059**	**CAPTIAL OUTLAY ON PUBLIC WORKS**				
	80	***General***				
	051	**Construction**				
	58	Special Capital Assistance and NABARD Works				
			O	1,85,500.00		
			R	(-) 35,500.00	1,50,000.00	1,50,000.00 …

(a) Additional funds under 'Capital Expenses' (₹14,500.00 lakh) were provided through reappropriation towards central contribution towards Jal Jeevan Mission.

(b) Saving under 'NABARD Works' (₹50,000.00 lakh – entire provision) were partly reappropriated to other heads (₹14,500.00 lakh) and partly surrendered (₹35,500.00 lakh) without giving specific reasons.

(2)	**7610**	**LOANS TO GOVERNMENT SERVANTS ETC.**				
	201	**House Building Advances**				
	02	House Building Advance to All India Service Officers				
			O	500.00		
			R	(-) 395.00	105.00	105.00 …

Saving under 'Advances' (₹395.00 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 and 2022-23 also.

(3)	03	HBA to Others				
			O	500.00		
			R	(-) 435.00	65.00	65.00 …

Saving under 'Advances' (₹435.00 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 and 2022-23 also.

(4)	**202**	**Advances for Purchase of Motor Conveyances**				
	01	Motor Conveyance Advance to Government Servants including AIS Officers				
			O	50.00		
			R	(-) 50.00	…	… …

Saving under 'Advances' (₹50.00 lakh – entire provision) was surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 and 2022-23 also.

				Total grant	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*	
(5)	03	Motor Conveyance to MLCs					
			O 300.00				
			R (-) 200.00	100.00	100.00		…

Saving under 'Advances' (₹200.00 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 and 2022-23 also.

(x) KARNATAKA GOVERNMENT INSURANCE AND PENSION FUND:

The Fund was created on the introduction of Compulsory Insurance Scheme 1891, for the benefit of State Government Employees. Premia recovered from the subscribers is credited to this Fund and all payments in settlement of the claims of the insured are directly met out of the Fund account maintained under Public Account of the State.

The recurring cost of management of the scheme is initially debited to the Consolidated Fund of the State under this grant stands transferred periodically to the Fund Head. There was an opening balance of ₹23,51,039.71 lakh as on 1 April 2023. During the year 2023-24, an amount of ₹4,96,865.45 lakh was credited to the fund account and the expenditure of ₹2,63,512.67 lakh initially booked against the appropriation made under this grant stood transferred to the Karnataka Government Insurance Fund.

The balance in the Fund as on 31 March 2024 was ₹25,84,392.49 lakh. The account of the transactions of the Fund is shown under 'Insurance and Pension Funds – State Government Insurance Fund' in Statement No. 21 of the Finance Accounts 2023-24.

(xi) FISCAL MANAGEMENT FUND:

The Fiscal Management Fund was constituted by the Government of Karnataka under the head '8235 – General and Other Reserve Funds – Other Funds – Fiscal Management Fund' which is sourced from the appropriation out of General Revenues of the State, to discharge the liabilities arising during the course of the year, from the Consolidated fund of the State.

There was an opening balance of ₹69,700.00 lakh (Cr.) in Fiscal Management Fund. During 2023-24, no receipt and disbursement transactions took place under this Fund Head, leaving a closing balance of ₹69,700.00 lakh (Cr.).

There was an opening balance of ₹2,483.44 lakh (Dr.) in Fiscal Management Fund Investment. During 2023-24, no receipt and disbursement transactions took place under this Fund Head, leaving a closing balance of ₹2,483.44 lakh (Dr.).

An account of the transactions of the Fund is shown in statement No. 21 of the Finance Accounts 2023-24.

(xii) TRANSFER OF CESS / AUGMENTATION OF FUNDS:

An amount of ₹2,17,588.70 lakh equivalent of collection of Infrastructure cess stands transferred as resources to Infrastructure Initiative Fund 57 *per cent* (₹1,24,025.56 lakh), Bangalore Metro Rail Corporation Limited Fund 28 *per cent* (₹60,924.84 lakh) and Chief Minister's Rural Road Development Fund 15 *per cent* (₹32,638.30 lakh) as an expenditure below the Head of Account 3475-00-797-0-01 under this grant.

In addition, an amount of ₹2,20,996.00 lakh provided under 3475-00-800-0-07 was transferred to Infrastructure Initiative Fund (₹1,28,042.00 lakh), Chief Minister's Rural Road Development Fund (₹9,075.00 lakh) and Bangalore Metro Rail Corporation Limited Fund (₹83,879.00 lakh) as additional resources to the Infrastructure Initiative Fund from General Revenue of the State.

For individual Fund write-up please refer to Grant No. 6, 19 and 20.

(xiii) GUARANTEE REDEMPTION FUND:

Government of Karnataka has been issuing Government Guarantees from time to time for the borrowings of various Government of Karnataka owned enterprises. In case any of the borrowing entity defaults or fails to pay the outstanding amount to the lender and such lender invokes the government guarantee, such contingent liability to the extent of default gets crystalised into liability of Government of Karnataka forcing Government of Karnataka to pay the default amount to the lender.

In order to insulate against the negative impact on the budgetary proposals of the governments on account of invoking of government guarantee by any of the lenders, the 12th Finance Commission had recommended setting up of Guarantee Redemption Fund by State Government. During Financial year 2023-24, Government of Karnataka has formulated a scheme called "Guarantee Redemption Fund Scheme" to set up "Guarantee Redemption Fund" on the guidelines prescribed by the Reserve Bank of India.

As per the Scheme, the Fund shall be set up with an initial contribution of minimum of one percent of outstanding guarantees at the end of the previous year and thereafter minimum 0.50 *per cent* every year to achieve a minimum level of three *per cent* in the next five years. The fund shall be gradually increased to a desirable level of five *per cent*.

There was an opening balance of ₹31,400.00 lakh. During the financial year 2023-24 an amount of ₹18,813.00 lakh was credited to the fund head. The closing balance as on 31 March 2024 was ₹50,213.00 lakh.

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GRANT NO.4 - DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS

		Total grant or appropriation	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
MAJOR HEADS:				
2012	**PRESIDENT, VICE–PRESIDENT / GOVERNOR, ADMINISTRATOR OF UNION TERRITORIES**			
2013	**COUNCIL OF MINISTERS**			
2014	**ADMINISTRATION OF JUSTICE**			
2015	**ELECTIONS**			
2051	**PUBLIC SERVICE COMMISSION**			
2052	**SECRETARIAT – GENERAL SERVICES**			
2062	**VIGILANCE**			
2070	**OTHER ADMINISTRATIVE SERVICES**			
2205	**ART AND CULTURE**			
2235	**SOCIAL SECURITY AND WELFARE**			
2251	**SECRETARIAT – SOCIAL SERVICES**			
3451	**SECRETARIAT – ECONOMIC SERVICES**			
4059	**CAPITAL OUTLAY ON PUBLIC WORKS**			
4070	**CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES**			
4859	**CAPITAL OUTLAY ON TELECOMMUNICATION AND ELECTRONIC INDUSTRIES**			
Revenue –				
Voted –				
Original		11,87,19,88		
Supplementary		63,32,25	12,50,52,13	10,77,25,24 (-) 1,73,26,89
Amount surrendered during the year (March 2024)				66,66,00
Charged –				
Original		*2,15,04,34*		
Supplementary		*7,62,48*	*2,22,66,82*	*1,91,63,94 (-) 31,02,88*
Amount surrendered during the year				*NIL*

GRANT NO.4 - DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS – contd.

		Total grant	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
Capital –				
Voted –				
Original	7,51,00			
Supplementary	9,10,44	16,61,44	13,80,16	(-) 2,81,28
Amount surrendered during the year				NIL
Charged –				
Original	*1,00*			
Supplementary	*20,00*	*21,00*	*19,84*	*(-) 1,16*
Amount surrendered during the year				*NIL*

NOTES AND COMMENTS:

(i) The expenditure under Revenue Section of the Voted Grant ₹4,328.25 lakh initially met through the additional releases by five executive orders, was later on regularised through Supplementary Provision.

(ii) An amount of ₹6,666.00 lakh was surrendered in Revenue Section of the Voted Grant.

(iii) The expenditure under Revenue Section of the *Charged* Appropriation ₹598.45 lakh initially met through the additional release by an executive order, was later on regularised through Supplementary Provision.

(iv) The expenditure under the Capital Section of the Voted Grant ₹744.94 lakh initially met through the additional releases by two executive orders, was later on regularised through Supplementary Provision.

(v) The expenditure under the Capital Section of the *Charged* Appropriation ₹20.00 lakh initially met through the additional release by an executive order, was later on regularised through Supplementary Provision.

GRANT NO.4 - DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS – contd.

(vi) Saving in the Revenue Section of the Voted Grant occurred mainly under:

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
					(In lakhs of rupees)	
(1)	**2013**	**COUNCIL OF MINISTERS**				
	101	**Salary of Ministers and Deputy Ministers**				
	01	Salary of Ministers and Deputy Ministers		1,827.00	1,602.56	(-) 224.44

Reasons for saving under 'Consolidated Salaries' (₹224.44 lakh) have not been intimated (July 2024). Saving occurred under this head during 2021-22 and 2022-23 also.

(2)	**800**	**Other Expenditure**				
	03	Light and Water Charges		50.00	23.24	(-) 26.76

Reasons for saving under 'Building Expenses' (₹26.76 lakh) have not been intimated (July 2024). Saving occurred under this head during 2022-23 also.

(3)	**2015**	**ELECTIONS**					
	103	**Preparation and Printing of Electoral Rolls**					
	02	Legislative Council Constituencies					
			O	53.00			
			S	200.00			
			R	(-) 3.00	250.00	155.73	(-) 94.27

Additional funds under 'General Expenses' (₹200.00 lakh) provided through Supplementary Provision (First Instalment) to meet the general expenses of Legislative Council constituencies of Chief Election Commissioner Office, Bengaluru proved excessive, in view of saving (₹94.27 lakh), reasons for which have not been intimated (July 2024). Saving occurred under this head during 2021-22 and 2022-23 also.

(4)	106	Charges for conduct of Elections to State/Union Territory Legislature					
	1	State Legislative Assembly					
			O	22,601.00			
			R	(-) 6,666.00	15,935.00	15,872.42	(-) 62.58

Saving mainly under 'General Elections to Assembly – Other Expenses' (₹6,666.00 lakh) was surrendered, without giving specific reasons. Reasons for final saving (₹61.58 lakh) have not been intimated (July 2024).

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(5)	**108**	**Issue of Photo Identify Cards to Voters**				
	01	Issue of Photo Identity Cards to Voters				
		O	1,100.00			
		S	3,000.00	4,100.00	3,533.48	(-) 566.52

Additional funds under 'General Expenses' (₹3,000.00 lakh) provided through Supplementary Provision (First Instalment) towards issue of photo identity cards to voters proved excessive, in view of saving (₹566.52 lakh), reasons for which have not been intimated (July 2024).

(6)	**2052**	**SECRETARIAT – GENERAL SERVICES**				
	090	**Secretariat**				
	25	Administrative Reforms Challenge Fund		100.00	79.05	(-) 20.95

Reasons for saving under 'Other Expenses' (₹20.95 lakh) have not been intimated (July 2024). Saving occurred under this head during 2021-22 and 2022-23 also.

(7)	26	Implementation of Karnataka Guarantee of Services to Citizens (KGSC) Act		373.51	287.21	(-) 86.30

Reasons for saving mainly under 'Contract / Outsource' (₹65.78 lakh) have not been intimated (July 2024).

(8)	27	Vacant Post Provision				
		O	5,867.80			
		R	(-) 3,515.35	2,352.45	...	(-) 2,352.45

Funds under 'Other Allowance' (₹3,515.35 lakh) was reappropriated to other salary heads. There was a final saving of ₹2,352.45 lakh under this head.

GRANT NO.4 – DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS – contd.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(9)	**092**	**Other Offices**				
	17	Court Case Monitoring System				
		O	169.67			
		R	(-) 0.12	169.55	64.98	(-) 104.57

Reasons for saving under 'Contract / Outsource' (₹51.85 lakh) and 'General Expenses' (₹45.05 lakh) have not been intimated (July 2024).

(10)	**2070**	**OTHER ADMINISTRATIVE SERVICES**			
	003	**Training**			
	1	Training of Indian Administrative Service Officers	200.00	58.72	(-) 141.28

Reasons for saving under 'Training to IAS Officers – Subsidiary Expenses' (₹141.28 lakh) have not been intimated (July 2024). Saving occurred under this head during 2021-22 and 2022-23 also.

(11)	4	National Training Policy	800.00	25.06	(-) 774.94

Reasons for saving under 'Training under National Training Programme – Subsidiary Expenses' (₹774.94 lakh) have not been intimated (July 2024). Saving occurred under this head during 2021-22 and 2022-23 also.

(12)	**800**	**Other Expenditure**			
	18	Allowances and Reimbursement of Medical Expenses of Retired AIS Officers in Apex Scale	750.00	561.11	(-) 188.89

Reasons for saving under 'Subsidiary Expenses' (₹101.04 lakh) and 'Reimbursement of Medical Expenses' (₹87.86 lakh) have not been intimated (July 2024). Saving occurred under this head during 2022-23 also.

(13)	**2251**	**SECRETARIAT – SOCIAL SERVICES**				
	090	**Secretariate**				
	03	Karnataka Information Commission				
		O	1,289.53			
		R	(+) 3.12	1,292.65	1,000.28	(-) 292.37

GRANT NO.4 – DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS – contd.

(a) Additional funds under 'General Expenses' (₹25.00 lakh) were provided through reappropriation, without giving specific reasons.

(b) Reasons for saving under 'Consolidated Salaries' (₹234.62 lakh) and 'Salaries' (₹29.57 lakh) have not been intimated (July 2024). Saving occurred under this head during 2021-22 and 2022-23 also.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(14)	**3451**	**SECRETARIAT – ECONOMIC SERVICES**				
	090	**Secretariat**				
	2	Information Technology Secretariat				
			O 9,929.59			
			R (+) 29.55	9,959.14	8,362.22	(-) 1,596.92

(a) Additional funds under 'Directorate of e-Governance and Electronic Delivery of Citizen Services (EDCS) – Salaries' (₹31.48 lakh) were provided through reappropriation to meet the expenditure towards payment of salary to the officer / staff of the Directorate.

(b) Reasons for saving under 'e-Governance Project – Contract / Outsource' (₹149.60 lakh) and 'Other Expenses' (₹536.45 lakh) have not been intimated (July 2024). Saving occurred under this head during 2021-22 and 2022-23 also.

(c) Reasons for saving under 'Celebration of State Government Employees Day – Other Expenses' (₹180.00 lakh – entire provision) have not been intimated (July 2024).

(d) Reasons for saving under 'Transaction Charges on DBT – Other Expenses' (₹288.57 lakh) have not been intimated (July 2024). Saving occurred under this head during 2021-22 and 2022-23 also.

(e) There was a final saving of ₹402.77 lakh under the head 'Vacant Post Provision – Other Allowance'.

GRANT NO.4 – DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS – contd.

(vii) Excess in the Revenue Section of the Voted Grant occurred mainly under:

	Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
			(In lakhs of rupees)		
(1)	**2013 COUNCIL OF MINISTERS**				
	108 Tour Expenses				
	01 Tour Expenses – Council of Ministers				
	O	400.00			
	R	(+) 190.80	590.80	544.76	(-) 46.04

Additional funds under 'Travel Expenses' (₹190.80 lakh) provided through reappropriation for payment of tour expenses of Hon'ble Ministers proved excessive, in view of saving (₹46.04 lakh), reasons for which have not been intimated (July 2024). Saving occurred under this head during 2021-22 and 2022-23 also.

(2)	**2015 ELECTIONS**				
	102 Electoral Officers				
	01 Chief Electoral Officers				
	O	5,268.45			
	S	5.00			
	R	(+) 516.77	5,790.22	5,537.30	(-) 252.92

(a) Additional funds under 'Transport Expenses' (₹5.00 lakh) were provided through Supplementary Provision (First Instalment) towards Transport Expenses of Chief Election Commissioner Office, Bengaluru.

(b) Additional funds under 'Salaries' (₹493.10 lakh) provided through reappropriation to meet the expenditure towards payment of salary to the staff / officers working in the office proved excessive, in view saving (₹241.36 lakh), reasons for which have not been intimated (July 2024). Saving occurred under this head during 2022-23 also.

(c) Additional funds under 'General Expenses' (₹34.00 lakh) were provided through reappropriation to meet the expenditure towards office expenses of the Chief Electoral Office.

(3)	**106 Charges for Conduct of Elections to State / Union Territory Legislature**				
	2 State Legislative Council				
	O	6.00			
	R	(+) 152.51	158.51	119.93	(-) 38.58

Additional funds under 'By-elections to Council – Other Expenses' (₹157.51 lakh) provided through reappropriation to meet the expenditure towards By-election to Bengaluru Teacher's Constituency of Karnataka Legislative Council proved excessive, in view of saving (₹38.58 lakh), reasons for which have not be intimated (July 2024).

	Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)	
(4)	**2070 OTHER ADMINISTRATIVE SERVICES**				
	800 Other Expenditure				
	16 Karnataka Administrative Reforms Commission-2				
	O	136.75			
	R	(+) 55.50	192.25	160.69	(-) 31.56

Additional funds mainly under 'Non-Salary' heads (₹54.76 lakh) provided through reappropriation, without giving specific reasons proved excessive, in view of saving (₹23.09 lakh), reasons for which have not been intimated (July 2024).

(5)	**2205 ART AND CULTURE**				
	101 Fine Arts Education				
	14 Centre for Non-Resident Kannidagas				
	O	48.29			
	R	(+) 135.42	183.71	183.70	(-) 0.01

Additional funds under 'Grants-in-Aid – General' (₹127.00 lakh) were provided through reappropriation for payment of salary to Vice-chairman of the Centre.

(6)	**2235 SOCIAL SECURITY AND WELFARE**				
	60 Other Social Security and Welfare Programmes				
	200 Other Programmes				
	1 Department of Sainik Welfare and Resettlement				
	O	900.00			
	R	(+) 50.00	950.00	950.00	...

Additional funds under 'Karnataka State Government Employees Association – Grants-in-Aid – General' (₹50.00 lakh) were provided through reappropriation towards State Government Employees Association function.

GRANT NO.4 - DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS – contd.

(viii) Saving in the Revenue Section of the *Charged* Appropriation occurred mainly under:

		Head		*Total appropriation*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(1)	**2051**	**PUBLIC SERVICE COMMISSION**				
	102	**State Public Service Commission**				
	02	Karnataka Public Service Commission Secretariat				
		O	*5,946.35*			
		S	*105.19*			
		R	*(-) 100.13*	*5,951.41*	*4,606.28*	*(-) 1,345.13*

(a) Additional funds under 'Machinery and Equipments' (₹105.19 lakh) were provided through Supplementary Provision (First Instalment) to meet the machinery and equipment expenses of KPSC.

(b) Additional funds under 'Salaries' (₹46.87 lakh) provided through reappropriation towards payment of Interim Relief for the period from April 2023 to July 2023 proved excessive, in view of saving (₹45.34 lakh), reasons for which have not been intimated (July 2024). Saving occurred under this head during 2021-22 and 2022-23 also.

(c) Saving under 'Examination Expenses' (₹154.50 lakh) were reappropriated to other heads, without giving specific reasons. Reasons for final saving (₹41.38 lakh) have not been intimated (July 2024). Saving occurred under this head during 2021-22 and 2022-23 also.

(d) Reasons for saving under 'Consolidated Salaries' (₹83.86 lakh), 'General Expenses' (₹68.10 lakh), 'Secret Service Expenses' (₹1,066.67 lakh) and 'Transport Expenses' (₹24.85 lakh) have not been intimated (July 2024). Saving occurred under this head during 2021-22 and 2022-23 also.

(2)	**2052**	**SECRETARIAT – GENERAL SERVICES**				
	090	**Secretariate**				
	27	Vacant Post Provision				
		O	*1,015.00*			
		R	*(-) 949.01*	*65.99*	*...*	*(-) 65.99*

Funds under 'Other Allowance' (₹949.01 lakh) were reappropriated to other salary heads. There was a final saving of ₹65.99 lakh under this head.

		Head		*Total appropriation*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(3)	**2062**	**VIGILANCE**				
	103	**Lokayukta / Up-Lokayukta**				
	03	Director General – Bureau of Investigation				
		O	*10,300.69*			
		S	*489.64*			
		R	*(-) 519.53*	*10,270.80*	*9,368.97*	*(-) 901.83*

(a) Additional funds under 'Subsidiary Expenses' (₹234.93 lakh) were provided partly through Supplementary Provision (First Instalment) (₹170.80 lakh) towards subsidiary expenses of Director General – Bureau of Investigation and partly through reappropriation (₹64.13 lakh) towards payment of salary to staff of Home Guards working in the Commission.

(b) Additional funds under 'General Expenses' (₹139.98 lakh) provided partly through Supplementary Provision (First Instalment) (₹100.00 lakh) towards General Expenses of Director General – Bureau of Investigation and partly through reappropriation (₹39.98 lakh) towards purchase of new mobile handsets and sim cards.

(c) Additional funds under 'Building Expenses' (₹58.84 lakh) provided through Supplementary Provision (First Instalment) to meet the building expenses of Anti-Corruption Bureau proved unnecessary, in view of saving (₹62.90 lakh), reasons for which have not been intimated (July 2024). Saving occurred under this head during 2021-22 and 2022-23 also.

(d) Additional funds under 'Machinery and Equipment' (₹150.00 lakh) provided through reappropriation towards purchase of computer and other equipments to district offices of Karnataka Lokayukta proved unnecessary, in view of saving (₹150.90 lakh), reasons for which have not been intimated (July 2024).

(e) Additional funds under 'Transport Expenses' (₹150.00 lakh) provided through Supplementary Provision (First Instalment) towards Transport Expenses of Director General – Bureau of Investigation proved excessive, in view of saving (₹20.00 lakh) reappropriated to other

heads without giving specific reasons. Reasons for final saving (₹19.44 lakh) have not been intimated (July 2024).

(f) Saving under 'Salaries' (₹734.64 lakh) was reappropriated to other heads, without giving specific reasons. Reasons for final saving (₹633.75 lakh) have not been intimated (July 2024). Saving occurred under this head during 2021-22 and 2022-23 also.

(g) Saving under 'Office Expenses' (₹20.00 lakh) was reappropriated to other heads, without giving specific reasons.

(ix) Excess in the Revenue Section of the *Charged* Appropriation occurred mainly under:

		Head		***Total appropriation***	***Actual expenditure***	***Excess (+) Saving (-)***
				(In lakhs of rupees)		
(1)	**2012**	**PRESIDENT, VICE PRESIDENT / GOVERNOR, ADMINSITRATOR OF UNION TERRITORIES**				
	03	***Governor / Administrator of Union Territories***				
	090	**Secretariat**				
	01	Governor Secretariat Expenses				
			O *766.98*			
			R *(+) 105.98*	*872.96*	*821.21*	*(-) 51.75*

(a) Additional funds under 'General Expenses' (₹61.80 lakh) provided through reappropriation towards general expenses of Governor Secretariat proved excessive, in view of saving (₹13.33 lakh), reasons for which have not been intimated (July 2024).

(b) Additional funds under 'Contract / Outsource' (₹16.00 lakh) provided through reappropriation towards payment of salary to the staff working on contract basis in the Governor's Secretariat proved insufficient, in view of final excess (₹6.94 lakh), reasons for which have not been intimated.

(c) Additional funds under 'Transport Expenses' (₹15.00 lakh) were provided through reappropriation, without giving specific reasons.

(d) Reasons for final saving under 'Salaries' (₹42.18 lakh) have not been intimated (July 2024). Saving occurred under this head during 2022-23 also.

	Head			*Total appropriation*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(2)	**2062 VIGILANCE**					
	103 Lokayukta / Up-Lokayukta					
	02 Karnataka Lokayukta					
	O		*2,940.62*			
	S		*167.65*			
	R	*(+)*	*1,456.18*	*4,564.45*	*3,855.66*	*(-) 708.79*

(a) Additional funds under 'Contract / Outsource' (₹215.71 lakh) were provided partly through Supplementary Provision (First Instalment) (₹142.65 lakh) and partly through reappropriation (₹73.06 lakh) towards salary expenses of contract / outsource staff of Karnataka Lokayukta.

(b) Additional funds under 'Transports Expenses' (₹415.00 lakh) provided partly through Supplementary Provision (First Instalment) (₹15.00 lakh) towards transport expenses of Karnataka Lokayukta and partly through reappropriation (₹400.00 lakh) proved excessive, in view of saving (₹230.40 lakh), reasons for which have not been intimated (July 2024).

(c) Additional funds under 'Travel Expenses' (₹100.00 lakh) provided through reappropriation towards payment of various allowances Judicial Offices working in Karnataka Lokayukta proved excessive, in view of saving (₹59.87 lakh), reasons for which have not been intimated (July 2024).

(d) Additional funds under 'General Expenses' (₹100.00 lakh) provided through reappropriation towards payment of various allowances to Judicial offices working in Karnataka Lokayukta proved excessive, in view of saving (₹19.23 lakh), reasons for which have not been intimated (July 2024).

(e) Additional funds under 'Telephone Charges' (₹17.00 lakh) provided through reappropriation towards payment of various allowances to Judicial Officers working Karnataka Lokayukta proved unnecessary, in view of saving (₹20.63 lakh), reasons for which have not been intimated (July 2024).

(f) Additional funds under 'Building Expenses' (₹98.50 lakh) provided through reappropriation without giving specific reasons proved unnecessary, in view of saving (₹100.61 lakh), reasons for which have not been intimated (July 2024).

(g) Additional funds under 'Machinery and Equipments' (₹147.00 lakh) provided through reappropriation for purchase of computers and UPS proved excessive, in view of saving (₹28.39 lakh), reasons for which have not been intimated (July 2024).

(h) Additional funds under 'Salaries' (₹530.62 lakh) provided partly through Supplementary Provision (First Instalment) (₹10.00 lakh) towards reimbursement of medical expenses of staff / offices of Lokayukta and partly through reappropriation (₹520.62 lakh) to meet expenditure towards payment of interim relief for the period from April 2023 to July 2023 and salary for the period from December 2023 to February 2024 to the staff / offices of Lokayukta proved excessive, in view of saving (₹248.91 lakh), reasons for which have not been intimated (July 2024).

(x) Saving in the Capital Section of the Voted Grant occurred mainly under:

		Head	*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)	
(1)	**4059**	**CAPITAL OUTLAY ON PUBLIC WORKS**			
	80	***General***			
	051	**Construction**			
	53	Administrative Research Institute Building	100.00	...	(-) 100.00

Reasons for saving under 'Construction' (₹100.00 lakh – entire provision) have not been intimated (July 2024).

GRANT NO.4 - DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE REFORMS – concld.

	Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(2)	**4070 CAPITAL OUTLAY OTHER ADMINISTRATIVE SERVICE**				
	800 Other Expenditure				
	10 Purchase of Vehicles (Secretariat and Other Government Offices)				
	O	500.00			
	S	910.44	1,410.44	1,230.16	(-) 180.28

Additional funds under 'Transportation Assets' (₹910.44 lakh) provided through Supplementary Provision (First Instalment) to meet the expenditure towards purchase of 38 new vehicles for the use of 33 Hon'ble new ministers, Hon'ble Chief Minister during his visit to New Delhi, Hon'ble MLAs and Special Representative of Government of Karnataka, New Delhi, Political Secretary to Hon'ble Chief Minister, Chief Adviser to Hon'ble Chief Minister and Hon'ble Legislative Council Members and Political Secretary to Hon'ble Chief Minister proved excessive in view of saving (₹180.28 lakh), reasons for which have not been intimated (July 2024).

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GRANT NO.5 - HOME AND TRANSPORT
(ALL VOTED)

		Total grant	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
MAJOR HEADS:				
2014	**ADMINISTRATION OF JUSTICE**			
2041	**TAXES ON VEHICLES**			
2055	**POLICE**			
2056	**JAILS**			
2059	**PUBLIC WORKS**			
2070	**OTHER ADMINISTRATIVE SERVICES**			
2075	**MISCELLANEOUS GENERAL SERVICES**			
2202	**GENERAL EDUCATION**			
2235	**SOCIAL SECURITY AND WELFARE**			
3055	**ROAD TRANSPORT**			
4055	**CAPITAL OUTLAY ON POLICE**			
4059	**CAPITAL OUTLAY ON PUBLIC WORKS**			
4070	**CAPITAL OUTLAY ON OTHER ADMINSTRATIVE SERVICES**			
5055	**CAPITAL OUTLAY ON ROAD TRANSPORT**			
Revenue –				
Original	1,49,05,26,53			
Supplementary	4,01,50,00	1,53,06,76,53	1,43,27,04,14	(-) 9,79,72,39
Amount surrendered during the year (March 2024)				7,04,35,24
Capital –				
Original	17,32,71,34			
Supplementary	16,17	17,32,87,51	16,83,84,73	(-) 49,02,78
Amount surrendered during the year (March 2024)				45,12,71

NOTES AND COMMENTS:

(i) An amount of ₹70,435.24 lakh was surrendered in the Revenue Section of Voted Grant.

(ii) An amount of ₹4,512.71 lakh was surrendered in the Capital Section of Voted Grant.

(iii) Saving in the Revenue Section of the Voted Grant occurred mainly under:

	Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
			(In lakhs of rupees)		
(1)	**2041 TAXES ON VEHICLES**				
	001 Direction and Administration				
	01 Commissioner of Transport				
	O	3,051.67			
	R	(-) 218.03	2,833.64	2,619.16	(-) 214.48

(a) Additional funds under 'Salaries' (₹166.31 lakh) provided through reappropriation towards the payment of salaries of staff and officials proved excessive, in view of final saving (₹45.27 lakh), reasons for which have not been intimated (July 2024).

(b) Additional funds under 'Salary of Board / Corp Staff working in State Government' (₹37.10 lakh) were provided through reappropriation for the payment of salaries to BMTC and KSRTC drivers working on deputation.

(c) Additional funds under 'Building Expenses' (₹62.50 lakh) provided through reappropriation without giving specific reasons proved excessive, in view of saving (₹45.12 lakh), reasons for which have not been intimated (July 2024).

(d) Saving under 'Modernisation' (₹483.94 lakh) was reappropriated to other heads, without giving specific reasons.

(e) Reasons for saving under 'Maintenance Expenditure' (₹41.20 lakh) have not been intimated (July 2024).

(2)	**101 Collection Charges**				
	04 Payment of Smart Card Vendor				
	O	4,900.00			
	R	(-) 1,238.01	3,661.99	3,661.99	...

Saving under 'Other Expenses' (₹1,238.01 lakh) due to delay in agreement with post office, was surrendered.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(3)	**102**	**Inspection of Motor Vehicles**				
	03	Grants from Karnataka State Road Safety Fund				
		O	9,000.00			
		R	(-) 2,737.86	6,262.14	6,262.14	...

Saving under 'General Expenses' (₹2,737.86 lakh) was surrendered, without giving specific reasons.

(4)	**2055**	**POLICE**				
	001	**Direction and Administration**				
	07	Vacant Post Provision				
		O	70,957.26			
		R	(-) 70,957.26	...	...	...

Funds under 'Other Allowance' (₹70,957.26 lakh – entire provision) were partly reappropriated (₹34,052.94 lakh) to other salary heads and partly surrendered (₹36,904.32 lakh) to other heads, without giving specific reasons.

(5)	**104**	**Special Police**				
	07	CSS – Central Share – Raising of India Reserve Battalion (100% GOI)				
		O	263.00			
		R	(-) 263.00	...	...	...

Saving under 'General Expenses' (₹263.00 lakh) due to non-release of grants from the Government of India, was surrendered.

(6)	**116**	**Forensic Science**				
	04	CSS – Central Share – Safe City Project				
		O	15,685.00			
		R	(-) 5,680.00	10,005.00	10,005.00	...

Saving under 'General Expenses' (₹5,680.00 lakh) due to non-release of expected grants from the Government of India, was surrendered. Saving occurred under this head during the year 2022-23 also.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(7)	05	CSS – State Share – Safe City Project				
		O	10,458.00			
		R	(-) 3,788.00	6,670.00	6,670.00	...

Saving under 'General Expenses' (₹3,788.00 lakh) due to non-release of funds from the Government of India, was surrendered.

(8)	**2056**	**JAILS**				
	001	**Direction and Administration**				
	03	Share on Account of Regional Training Institute for South Zone				
		O	78.20			
		R	(-) 28.20	50.00	50.00	...

Saving under 'Contributions' (₹27.20 lakh) due to delay in submission of bills, was surrendered.

(9)	**101**	**Jails**				
	06	Compensation on unnatural death of prisoners in State Prisons				
		O	75.00			
		S	150.00			
		R	(-) 225.00	...	...	...

Additional funds under 'Financial Assistance / Relief' (₹150.00 lakh) was provided through Supplementary Provision (First Instalment) to pay compensation for the family of prisoners who attain unnatural death in prisons in State proved unnecessary, in view of saving (₹225.00 lakh) surrendered, due to technical problem.

(10)	**2059**	**PUBLIC WORKS**				
	80	***General***				
	051	Construction				
	08	Maintenance of Prisons				
		O	600.00			
		R	(-) 74.30	525.70	525.70	...

Saving under 'Maintenance Expenditure' (₹74.30 lakh) was surrendered, without giving specific reasons.

	Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
			(In lakhs of rupees)		
(11)	**2070 OTHER ADMINSITRATIVE SERVICES**				
	105 Special Commission of Enquiry				
	02 Other Commissions of Enquiry				
		O 100.00			
		R (-) 30.10	69.90	69.90	...

Saving under 'Other Expenses' (₹30.10 lakh) was surrendered, due to the completion of term of Kempanna Commission of inquiry. Saving occurred under this head during the year 2021-22 and 2022-23 also.

(12)	**2202 GENERAL EDUCATION**				
	80 General				
	107 Scholarships				
	07 Scholarship to Children of Yellow Board Taxi Drivers and Auto Drivers				
		O 1,700.00			
		R (-) 1,700.00	...	...	...

(a) Saving under 'Scholarships and Incentives' (₹1,290.30 lakh – entire provision) was surrendered, as the software development work was in progress. Saving occurred under this head during the year 2022-23 also.

(b) Saving under 'Scheduled Caste Sub Plan' (₹291.55 lakh – entire provision) was reappropriated to other heads, without giving specific reasons.

(c) Saving under 'Tribal Sub Plan' (₹118.15 lakh – entire provision) was partly reappropriated (₹117.45 lakh) to other heads

(13)	**3055 ROAD TRANSPORT**				
	001 Direction and Administration				
	50 Vacant Post Provision				
		O 2,502.71			
		R (-) 2,502.71	...	...	...

Funds under 'Other Allowance' (₹2,502.71 lakh) was partly reappropriated (₹1,074.72 lakh) to other heads and partly surrendered (₹1427.99 lakh) without giving specific reasons.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(14)	**190**	**Assistance to Public Sector and Other Undertakings**				
	03	Bengaluru Metropolitan Transport Corporation				
		O	44,219.80			
		R	(-) 9,609.90	34,609.90	34,609.90	...

(a) Additional funds under 'Scheduled Caste Sub Plan' (₹53.12 lakh) were provided through reappropriation towards refund of cost of free / concessional bus pass.

(b) Saving under 'Financial Assistance / Relief' (₹9,670.50 lakh) due to non-operation of electric buses, was surrendered.

(iv) Excess in the Revenue Section of the Voted Grant occurred mainly under:

(1)	**2041**	**TAXES ON VEHICLES**				
	001	**Direction and Administration**				
	03	Karnataka State Transport Appellate Tribunal				
		O	101.42			
		R	(+) 14.51	115.93	115.94	(+) 0.01

Additional funds under 'Salaries' (₹55.79 lakh) provided through reappropriation due to shortfall of funds for the payment of arrears of salary of officers / staff proved excessive, in view of saving (₹34.61 lakh) surrendered, without giving specific reasons.

(2)	**797**	**Transfer to / from Reserve Funds and Deposit Accounts**			
	01	Transfer to Karnataka State Road Safety Fund	30,645.30	42,709.80	(+) 12,064.50

Expenditure under the 'Inter Account Transfers' (₹42,709.80 lakh) depends on the actual collection of receipts from Road Safety Fund that stood transferred to the fund under Public Account of State. Excess (₹12,064.50 lakh) indicates that the actual receipts are more than estimated receipts.

		Head	*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
			(In lakhs of rupees)		
(3)	02	Transfer to Green Tax Fund	857.00	3,160.50	(+) 2,303.50

Expenditure under the 'Inter Account Transfers' (₹3,160.50 lakh) depends on the actual collection of receipts from Green Tax Fund that stood transferred to the fund under Public Account of State. Excess (₹2,303.50 lakh) indicates that the actual receipts are more than estimated receipts.

(4) **2055 POLICE**
001 Direction and Administration
01 Director General and Inspector General of Police

O	18,593.64			
R	(+) 1,931.57	20,525.21	19,604.57	(-) 920.64

(a) Additional funds under 'Salaries' (₹639.37 lakh) provided through reappropriation towards the payment of pay and allowances to the staff proved unnecessary, in view of final saving (₹914.34 lakh) reasons for which have not been intimated (July 2024).

(b) Additional funds under 'Subsidiary Expenses' (₹30.00 lakh) were provided through reappropriation without giving specific reasons.

(c) Additional funds under 'General Expenses' (₹900.00 lakh) provided through reappropriation for conducting examination for appointing Police Constable and Police Sub Inspector proved excessive, in view of saving (₹65.79 lakh) surrendered, without giving specific reasons.

(d) Additional funds under 'Building Expenses' (₹50.00 lakh), 'Secret Services Expenses' (₹500.00 lakh) and 'Transport Expenses' (₹50.00 lakh) provided through reappropriaiton, without giving specific reasons.

(e) Saving under 'Contract / Outsource' (₹23.41 lakh) was surrendered, without giving specific reasons. Reasons for final saving (₹25.00 lakh) have not been intimated (July 2023).

(f) Saving under 'Travel Expenses' (₹83.00 lakh) and 'Telephone Charges' (₹35.00 lakh) was reappropriated to other heads, without giving specific reasons.

(g) Reasons for final excess under 'Grants-in-Aid – General' (₹18.73 lakh) have not been intimated (July 2023).

	Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(5)	**101 Criminal Investigation and Vigilance**				
	01 Criminal Investigation Department				
		O 10,299.49			
		R (+) 866.49	11,165.98	10,687.63	(-) 478.35

(a) Additional funds under 'Salaries' (₹426.27 lakh) provided through reappropriation towards the payment of pay and allowances to the officers / staff proved unnecessary, in view of saving (₹478.36 lakh) reasons for which have not been intimated (July 2024).

(b) Additional funds under 'Subsidiary Expenses' (₹50.00 lakh), 'Transport Expenses' (₹120.00 lakh) and 'Travel Expenses' (₹50.00 lakh) were provided through reappropriation, without giving specific reasons.

(c) Additional funds under 'General Expenses' (₹274.99 lakh) were provided through reappropriation towards renewal of software license of cyber crime division of Criminal Investigation Department.

(d) Saving under 'Telephone Charges' (₹29.00 lakh) was reappropriated to other heads, without giving specific reasons.

(6)	03 State Intelligence				
		O 11,639.08			
		R (+) 694.59	12,333.67	12,052.61	(-) 281.06

(a) Additional funds under 'Salaries' (₹705.60 lakh) provided through reappropriation towards the payment of pay and allowance of staff, proved excessive, in view of saving (₹256.07 lakh) reasons for which have not been intimated (July 2024).

(b) Additional funds under 'Travel Expenses' (₹45.00 lakh) were provided through reappropriation, without giving specific reasons.

(c) Additional funds under 'Transport Expenses' (₹20.00 lakh) were provided through reappropriation for payment of petrol expenses for 2 wheelers and 4 wheelers of State Intelligence Headquarters.

(d) Saving under 'Subsidiary Expenses' (₹23.00 lakh) was reappropriated to other heads, without giving specific reasons.

(e) Saving under 'General Expenses' (₹39.51lakh) was partly reappropriated (₹20.00 lakh) to other heads and partly surrendered (₹19.51 lakh), without giving specific reasons. Reasons for final saving (₹25.00 lakh) have not been intimated (July 2024).

		Head	*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)	
(7)	**115**	**Modernisation of Police Force**			
	01	CSS – Central Share – Modernisation of Police Force	600.00	763.50	(+) 163.50

Reasons for excess under 'Modernisation' (₹163.50 lakh) have not been intimated (July 2024).

(8)	02	CSS – Central Share – Modernisation of Police Force	400.00	509.00	(+) 109.00

Reasons for excess under 'Modernisation' (₹109.00 lakh) have not been intimated (July 2024).

(9)	**116**	**Forensic Science**				
	03	Setting up of Cyber Forensic Lab cum Training Centre towards implementation of CCPWC and other facilities under Nirbhaya Fund				
		O	8.78			
		R	(+) 40.10	48.88	43.11	(-) 5.77

Additional funds under 'General Expenses' (₹40.10 lakh) provided through reappropriation due to shortfall in the release of funds from Government of India for implementing the above scheme.

(10)	**797**	**Transfers to / from Reserve Fund and Deposit Accounts**			
	01	Transfer to Karnataka State Road Safety Fund	13,000.00	26,286.78	(+) 13,286.78

Expenditure under the 'Inter Account Transfers' (₹26,286.78 lakh) depends on the actual collection of receipts from Karnataka Road Safety Fund that stood transferred to the fund under Public Account of State. Excess (₹13,286.78 lakh) indicates that the actual receipts are more than estimated receipts.

GRANT NO.5 - HOME AND TRANSPORT – contd.

	Head			*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(11)	**2070**	**OTHER ADMINSTRATIVE SERVICES**				
	107	**Home Guards**				
	01	Directorate of Home Guards and Civil Defence				
		O	5,354.00			
		R	(+) 2,151.83	7,505.83	7,463.55	(-) 42.28

(a) Additional funds under 'Salaries' (₹54.63 lakh) provided through reappropriation due towards the payment of pay and allowances to the staff proved excessive, in view of saving (₹50.51 lakh) surrendered, without giving specific reasons.

(b) Additional funds under 'Subsidiary Expenses' (₹3,358.10 lakh) provided through reappropriation towards the payment of duty allowance of Home Guards, proved excessive, in view of saving (₹1,136.14 lakh) due to non-payment of remuneration to staff, was surrendered.

(c) Additional funds under 'Travel Expenses' (₹21.00 lakh) were provided through reappropriation without giving specific reasons.

(d) Saving under 'Transport Expenses' (₹42.80 lakh) and 'Materials and Supplies' (₹29.71 lakh) was surrendered, without giving specific reasons.

(12)	**108**	**Fire Protection and Control**				
	1	Direction and Administration				
		O	42,865.00			
		R	(+) 1,143.09	44,008.09	43,993.09	(-) 15.00

(a) (i) Additional funds under 'Director of Fire Force – Salaries' (₹2,488.23 lakh) provided through reappropriation towards payment of pay and allowance to the staff proved excessive, in view of final saving (₹780.17 lakh) was surrendered, without giving specific reasons.

(ii) Additional funds under 'Subsidiary Expenses' (₹25.00 lakh) provided through reappropriation towards the payment of salaries to part time cleaners.

(iii) Additional funds under 'Travel Expenses' (₹37.00 lakh) provided through reappropriation, without giving specific reasons, proved unnecessary, in view of final saving (₹41.24 lakh) reasons for which have not been intimated (July 2024).

(iv) Additional funds under 'General Expenses' (₹40.00 lakh) were provided through reappropriation, without giving specific reasons.

(v) Additional funds under 'Building Expenses' (₹20.00 lakh) provided through reappropriation funds proved unnecessary, in view of saving (₹33.08 lakh) surrendered, without giving specific reasons.

(vi) Saving under 'Transport Expenses' (₹211.38 lakh) partly reappropriated (₹175.00 lakh) to other heads and partly surrendered (₹36.38 lakh) without giving specific reasons.

(vii) Saving under 'Machinery and Equipments' (₹27.25 lakh) was surrendered, without giving specific reasons.

(b) (i) Additional funds under 'State Disaster Response Force – Salaries' (₹87.10 lakh) provided through reappropriation towards the payment of pay and allowances of staff proved excessive, in view of saving (₹61.75 lakh) surrendered, without giving specific reasons.

(ii) Additional funds under 'Transport Expenses' (₹59.10 lakh) provided through reappropriation due to shortfall of funds for fuel and insurance renewal.

(iii) Saving under 'Subsidiary Expenses' (₹485.15 lakh) partly reappropriated (₹284.48 lakh) to other heads without giving specific reasons and partly surrendered (₹200.67 lakh) since the recruitment of ex-servicemen was dropped.

		Head		***Total grant***	***Actual expenditure (In lakhs of rupees)***	***Excess (+) Saving (-)***
(13)	**2235**	**SOCIAL SECURITY AND WELFARE**				
	60	***Other Social Security and Welfare Programmes***				
	200	**Other Programmes**				
	1	Department of Sainik Welfare and Resettlement				
			O 741.07			
			R (+) 220.16	961.23	954.51	(-) 6.72

(a) (i) Additional funds under 'Director of Sainik Welfare and Resettlement – Subsidiary Expenses' (₹60.17 lakh) provided through reappropriation to meet the expenses for organizing Army Recruitment rally.

(ii) Saving under 'Transport Expenses' (₹21.35 lakh) was surrendered, without giving specific reasons.

(b) (i) Additional funds under 'Sanik Welfare Programmes (Includes Assistance to Para Plegic Rehabilitation Centre and Ex-gratia to recipients of Gallantry Awards) – Financial Assistance / Relief' (₹289.08 lakh) were provided through reappropriation for giving cash reward to soldiers of the State who died in war like operation.

(ii) Saving under 'Pension and Retirement Benefits' (₹105.92 lakh) partly reappropriated (₹80.00 lakh) to other heads and partly surrendered (₹25.92 lakh) without giving specific reasons.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(14)	**3055**	**ROAD TRANSPORT**				
	190	**Assistance to Public Sector and Other Undertakings**				
	04	North West Karnataka Road Transport Corporation (NWKRTC)				
		O	11,369.58			
		R	(+) 66.87	11,436.45	11,436.45	...

Additional funds under 'Scheduled Caste Sub Plan' (₹43.76 lakh) and 'Tribal Sub Plan (₹23.11 lakh) were provided through reappropriation to meet the cost of free bus pass / concessional bus passes.

(15)	05	Kalyana Karnataka Road Transport Corporation (KKRTC)				
		O	9,487.67			
		R	(+) 105.54	9,593.21	9,593.21	...

Additional funds under 'Scheduled Caste Sub Plan' (₹72.43 lakh) and 'Tribal Sub Plan (₹33.11 lakh) were provided through reappropriation to meet the cost of free bus pass / concessional bus passes.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(16)	10	Karnataka State Road Transport Corporation (KSRTC)				
		O	18,966.51			
		R	(+) 175.99	19,142.50	19,142.50	...

Additional funds under 'Scheduled Caste Sub Plan' (₹122.24 lakh) and 'Tribal Sub Plan (₹53.75 lakh) were provided through reappropriation to meet the cost of free bus pass / concessional bus passes.

(v) Saving in the Capital Section of the Voted Grant occurred mainly under:

(1)	**4055**	**CAPITAL OUTLAY ON POLICE**				
	207	**State Police**				
	03	Infrastructure Facilities to KSRP				
		O	356.00			
		R	(-) 356.00	...	...	...

Saving under 'Construction' (₹356.00 lakh – entire provision) was surrendered, without giving specific reasons.

(2)	**4059**	**CAPITAL OUTLAY ON PUBLIC WORKS**				
	80	***General***				
	051	**Construction**				
	34	RTO Building and Test Driving Track				
		O	2,000.00			
		R	(-) 1,050.00	950.00	950.00	...

Saving under 'Construction' (₹1,050.00 lakh) due to delay in submission of bills, was surrendered.

(3)	**052**	**Machinery and Equipment**				
	02	CSS – Central Share – Modernisation of Prisons (100% GOI)				
		O	1,000.00			
		R	(-) 1,000.00	...	...	...

Saving under 'Modernisation' (₹1,000.00 lakh – entire provision) due to non-release of grants from the Government of India, was surrendered.

GRANT NO.5 - HOME AND TRANSPORT – contd.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(4)	**4070**	**CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVIES**				
	800	**Other Expenditure**				
	06	Purchase of Equipment and Other Works – State Disaster Response Force				
		O	500.00			
		R	(-) 500.00	...	...	...

Saving under 'Construction' (₹500.00 lakh – entire provision) due to delay in implementation of work, was surrendered.

(5)	**5055**	**CAPITAL OUTLAY ON ROAD TRANSPORT**				
	050	**Lands and Buildings**				
	05	Purchase of Land for Construction of RTOs				
		O	100.00			
		R	(-) 100.00	...	...	...

Saving under 'Land Building' (₹100.00 lakh – entire provision) as there was no proposal for purchase of land, was surrendered.

(6)	**190**	**Investments in Public Sector and Other Undertakings**				
	2	North West Karnataka Road Transport Corporation				
		O	4,000.00			
		R	(-) 756.84	3,243.16	3,236.00	(-) 7.16

(a) Saving under 'North West Karnataka Road Transport Corporation – Scheduled Caste Sub Plan' (₹514.00 lakh) was reappropriated to other heads, without giving specific reasons.

(b) Saving under 'Tribal Sub Plan' (₹228.00 lakh) was surrendered, without giving specific reasons.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(7)	3	Bengaluru Metropolitan Transport Corporation				
		O	27,500.00			
		R	(-) 10,364.00	17,136.00	16,827.37	(-) 308.63

(a) Saving under 'BMTC – Investment' (₹10,000.00 lakh) was reappropriated to other heads, without giving specific reasons. Reasons for final saving (₹308.63 lakh) have not been intimated (July 2024).

(b) Saving under 'Scheduled Caste Sub Plan' (₹286.00 lakh) and Tribal Sub Plan' (₹78.00 lakh) was surrendered, without giving specific reasons.

(vi) Excess in the Capital Section of the Voted Grant occurred mainly under:

(1)	**5055**	**CAPITAL OUTLAY ON ROAD TRANSPORT**				
	104	**Special Assistance**				
	01	Special Capital Assistance				
		O	50,000.00			
		R	(+) 10,000.00	60,000.00	60,000.00	...

Additional funds under 'Capital Expenses' (₹10,000.00 lakh) provided through reappropriation due to lack of funds for the purchase of buses for North West Karnataka Road Transport Corporation.

(2)	**190**	**Investments in Public Sector and Other Undertakings**				
	4	North East Karnataka Road Transport Corporation, Bellary				
		O	1,500.00			
		R	(+) 514.00	2,014.00	2,014.00	...

Additional funds under 'Kalyana Karnataka Road Transport Corporation – Scheduled Caste Sub Plan' (₹514.00 lakh) were provided through reappropriation, due to lack of funds for the driver training centre.

(vii) GREEN TAX FUND:

The fund account was created during the year 2023-24. The Cess called "Green Tax" imposed on the tax levied on motor vehicles suitable for use on road to implement various

measures to control air pollution. This cess is credited to the fund. The fund is operated under the head of account 8229-00-200-0-63.

There was an opening balance of ₹5,017.07 lakh as on 1 April, 2023. The amount credited during the year was ₹3,160.50 lakh, an expenditure of ₹4,239.73 lakh was met out of the fund. The closing balance is ₹3,937.84 lakh as on 31 March 2024.

(viii) KARNATAKA STATE ROAD SAFETY FUND:

The fund account was created during the year March 2019 based on the provisions contained in the Karnataka State Road Safety Authority Act 2017. The fund has started its transactions from the current year i.e. 2023-24. The source of the funds are Grants, loans, contributions and advances made by the State Government and the Central Government, Contributions from public and private institutions or organizations, compounding fee collected under section 30 and Fee amount collected by issue of smart cards.

In addition, a Cess shall be levied and collected one time at the time of vehicle registration at such rate not more than ₹1,000 and credited to the fund account.

The fund amount shall be utilized for the purpose of Road safety programmes, awareness programmes in respect of road safety, purchase of safety equipment connected with road safety, funding of approved studies on projects, trainings, trauma care programmes and related activities, administrative expenses of the authority, expenditure on matters connected with road safety, as the authority may deem fit and any other purpose as may be prescribed.

The fund is operated under the head of account 8229-00-200-0-64.

There was an opening balance of ₹1,10,858.67 lakh as on 1 April 2023. During the year, an amount of ₹42,709.80 lakh credited to fund account, an expenditure of ₹40,575.11 lakh was met out of the fund. The closing balance at the credit of fund was ₹1,12,993.36 lakh as on 31 March 2024.

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GRANT NO.6 – INFRASTRUCTURE DEVELOPMENT
(ALL VOTED)

		Total grant	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
MAJOR HEADS:				
3051	**PORTS AND LIGHT HOUSES**			
3451	**SECRETARIAT – ECONOMIC SERVICES**			
4711	**CAPITAL OUTLAY ON FLOOD CONTROL PROJECT**			
5051	**CAPITAL OUTLAY ON PORTS AND LIGHT HOUSES**			
5465	**INVESTMENTS IN GENERAL FINANCIAL AND TRADING INSTITUTIONS**			
Revenue –				
Voted –				
Original	1,08,02,43			
Supplementary	…	1,08,02,43	1,20,75,79	(+) 12,73,36
Amount surrendered during the year (March 2024)				1,13,36
Capital –				
Voted –				
Original	9,67,51,00			
Supplementary	46,00,00	10,13,51,00	10,46,09,82	(+) 32,58,82
Amount surrendered during the year (March 2024)				52,73,20

NOTES AND COMMENTS:

(i) In the Revenue Section of Voted Grant, expenditure exceeded the provision by ₹12,73,36,178/- which required regularisation.

(ii) An amount of ₹113.36 lakh was surrendered in the Revenue Section.

(iii) The expenditure in the Capital Section ₹13,095.00 lakh initially met through the additional releases by two executive orders, was later on regularised through Supplementary provision.

(iv) In the Capital Section of Voted Grant, expenditure exceeded the provision by ₹32,58,82,218/- which required regularisation.

(v) An amount of ₹5,273.20 lakh was surrendered in the Capital Section.

(vi) Excess in the Revenue Section occurred mainly under:

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
					(In lakhs of rupees)	
(1)	**3051**	**PORTS AND LIGHT HOUSES**				
	02	***Minor Ports***				
	102	**Ports Management**				
	08	Karnataka Maritime Board				
			O 3,548.73			
			R (+) 738.39	4,287.12	4,287.07	(-) 0.05

Additional funds under 'Grants-in-Aid – General' (₹750.00 lakh) were provided through reappropriation towards dredging works.

(2)	**797**	**Transfer to Port Development Fund**			
	02	Transfer of Receipt under Ports Lighthouses and Shipping	2,707.00	4,094.77	(+) 1,387.77

Expenditure under 'Inter Account Transfers' (₹4,094.77 lakh) depends on actual collection of receipts under Ports, Light Houses and Shipping. Excess under this head (₹1,387.77 lakh) indicates that the actual receipts are more than the estimated collection of receipts that stood transferred to the Fund Head under Public Account of the State.

(vii) Saving in the Revenue Section occurred mainly under:

(1)	**3051**	**PORTS AND LIGHT HOUSES**				
	02	***Minor Ports***				
	001	**Direction and Administration**				
	50	Vacant Post Provision				
			O 100.00			
			R (-) 100.00	…	…	…

Saving under 'Other Allowance' (₹100.00 lakh – entire provision) was surrendered, without giving specific reasons.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(2)	**3451**	**SECRETARIAT – ECONOMIC SERVICES**				
	090	**Secretariat**				
	1	State Secretariat				
			O 4,445.70			
			R (-) 751.75	3,693.95	3,693.95	…

Saving under 'Regional Air Connectivity – Other Expenses' (₹750.00 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 also.

(viii) Excess in the Capital Section occurred mainly under:

(1)	**5465**	**INVESTMENTS IN GENERAL FINANCIAL AND TRADING INSTITUTIONS**				
	01	***Investments in General Financial Institutions***				
	190	**Investments in Public Sector and Other Undertakings, Banks, etc.**				
	1	Investment in Infrastructure				
			O 25,001.00			
			S 4,600.00			
			R (-) 1.00	29,600.00	35,300.11	(+) 5,700.11

Additional funds under 'Development of Minor Airports – Capital Expenses' (₹4,600.00 lakh) provided through Supplementary Provision (First Instalment) towards scheme Capital Assistance and Land Acquisition proved insufficient, in view of excess of ₹5,700.00 lakh, reasons for which have not been intimated (July 2024).

(2)	3	Investment in Rail Infrastructure Development Corporation (Karnataka) Limited				
			O 65,000.00			
			R (-) 2,579.38	62,420.62	65,252.62	(+) 2,832.00

(a) Saving under 'KRIDE – ROB / RUB Projects – Investment' (₹2,521.38 lakh) was surrendered, without giving specific reasons.

(b) (i) Saving under 'Cost Sharing Railway Projects – Capital Expenses' (₹58.00 lakh) was surrendered, without giving specific reasons.

(ii) Reasons for excess under 'Acquisition of Land' (₹2,832.00 lakh) have not been intimated (July 2024).

(ix) Saving in the Capital Section occurred mainly under:

(1)	**5051**	**CAPITAL OUTLAY ON PORTS AND LIGHT HOUSES**				
	02	***Minor Ports***				
	211	**Development of Works under Sagarmala Project**				
	02	CSS – Central Share of Sagarmala Project – Dredging Works & Break Water Works				
			O 1,000.00			
			R (-) 1,000.00	…	…	…

Saving under 'Capital Expenses' (₹1,000.00 lakh – entire provision) was surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 and 2022-23 also.

(2)	03	CSS – State Share of Sagarmala Project – DredgingWorks and Breakwater Works				
			O 2,250.00			
			R (-) 1,692.82	557.18	557.18	…

Saving under 'Capital Expenses' (₹1,692.82 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 also.

(x) INFRASTRUCTURE INITIATIVE FUND:

Infrastructure Initiative Fund was created in the year 1998. The Fund is intended to provide reserves sufficient to meet the expenditure on Infrastructure Development Works. Cess imposed on Direct Taxes such as Taxes on Sales, Trades etc., Excise License Fee, Motor Vehicles Tax and Non-Judicial Stamps etc., is being credited under this Head by debiting in equivalent amount under Grant No.03. On the introduction of uniform Value Added Tax (VAT) in 2005, levy of infrastructure cess was dispensed on Taxes on Sales, Trades etc.

The opening balance in the Fund stood at ₹11,80,902.48 lakh (Cr.). During the year 2023-24, an amount of ₹1,24,025.56 lakh was transferred as Resources from Infrastructure Cess and ₹1,28,042.00 lakh from General Revenue of the State to Infrastructure Initiative Fund. No expenditure was met out of the fund head.

The balance under the fund head 'Infrastructure Initiative Fund' as on 31 March 2024 was ₹14,32,970.04 lakh (Cr.).

The progressive balance under the 'Infrastructure Initiative Fund Investment Account' stood at ₹17,13,88.00 lakh (Dr.) as on 31 March 2024.

(xi) PORT DEVELOPMENT FUND:

Government of Karnataka accorded sanction for establishment of 'Port Development Fund' with effect from 2007-08 under the Provisions of Section 3 of Indian Ports Act 1908, Section 8 of the Karnataka Ports (Landing and Shipping Fees) Act 1961 and Rule 23 and 24 of Karnataka Ports (Landing and Shipping Fees) Rules 1964 under the Head of Account '8229 – Development and Welfare Funds – 112 Port Development Fund' in the Public Account.

As per the procedure prescribed, all Receipts mentioned under the Act and Receipts received under the Head of Account '1051 – Ports and Light Houses' and '1052 – Shipping' are transferred to Fund Account. The expenditure incurred under the Consolidated Fund for various Port Development related Revenue and Capital schemes factoring out the establishment costs shall be met out of the Fund.

The opening balance in the fund stood at ₹6,362.51 lakh (Cr.). During the year 2023-24, an amount of ₹4,094.77 lakh was credited to the Fund account. An expenditure of ₹2,946.28 lakh was shown as met out of this Fund, leaving a credit balance of ₹7,511.01 lakh as on 31 March 2024. The details of the transactions relating to the Fund during the year are given in Statement No.21 of the Finance Accounts for 2023-24.

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GRANT NO.7 - RURAL DEVELOPMENT AND PANCHAYAT RAJ
(ALL VOTED)

		Total grant	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
MAJOR HEADS:				
2059	**PUBLIC WORKS**			
2205	**ART AND CULTURE**			
2210	**MEDICAL AND PUBLIC HEALTH**			
2215	**WATER SUPPLY AND SANITATION**			
2230	**LABOUR, EMPLOYMENT AND SKILL DEVELOPMENT**			
2501	**SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT**			
2505	**RURAL EMPLOYMENT**			
2515	**OTHER RURAL DEVELOPMENT PROGRAMMES**			
2551	**HILL AREAS**			
3054	**ROADS AND BRIDGES**			
4215	**CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION**			
4515	**CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES**			
4702	**CAPITAL OUTLAY ON MINOR IRRIGATION**			
5054	**CAPITAL OUTLAY ON ROADS AND BRIDGES**			
Revenue –				
Original		1,14,87,47,07		
Supplementary		3,58,18,10	1,18,45,65,17	1,06,11,00,49 (-) 12,34,64,68
Amount surrendered during the year (March 2024)				2,85,06,95
Capital –				
Original		65,50,84,78		
Supplementary		1,39,99,00	66,90,83,78	66,21,65,25 (-) 69,18,53
Amount surrendered during the year (March 2024)				69,18,49

NOTES AND COMMENTS:

(i) The expenditure under the Revenue Section ₹1,193.14 lakh initially met through the additional releases by two executive orders was later on regularized through Supplementary Provision.

(ii) An amount of ₹28,506.95 lakh was surrendered in the Revenue Section.

(iii) The expenditure under the Capital section ₹13,198.00 lakh initially met through the additional release by an executive order was later on regularized through Supplementary Provision.

(iv) An amount of ₹6,918.49 lakh was surrendered in the Capital Section.

(v) Saving in the Revenue Section occurred mainly under:

	Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving(-)*
(1)	**2205 ART AND CULTURE**				
	105 Public Libraries				
	16 Maintenance of Libraries in GPs				
	O	500.00			
	R	(-) 167.56	332.44	332.44	…

Saving under 'Other Expenses' (₹167.56 lakh) was surrendered, without giving specific reasons.

(2)	**2215 WATER SUPPLY AND SANITATION**				
	01 Water Supply				
	198 Assistance to Grama Panchyats				
	6 Assistance to Taluka Panchayats		44,304.80	…	(-) 44,304.80

(a) Reasons for saving under 'CSS – Central Share – Swachha Bharath Mission (Grameena) – Lumpsum – ZP' (₹26,582.40 lakh – entire provision) have not been intimated (July 2024). Saving occurred under this head during 2021-22 and 2022-23 also.

(b) Reasons for saving under 'CSS – State Share – Swachha Bharath Mission (Grameena) – Lumpsum – ZP' (₹17,722.40 lakh – entire provision) have not been intimated (July 2024). Saving occurred under this head during 2021-22 and 2022-23 also.

		Head	*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving(-)*
(3)	**2230**	**LABOUR, EMPLOYMENT AND SKILL DEVELOPMENT**			
	01	***Labour***			
	198	**Assistance to Grama Panchayats**			
	6	Grama Panchayats – CSS / CPS	100.00	8.04	(-) 91.96

Reasons for saving under 'Block Grants – Lumpsum – ZP' (₹91.96 lakh) have not been intimated (July 2024). Saving occurred under this head during 2021-22 and 2022-23 also.

(4)	**2505**	**RURAL EMPLOYMENT**				
	02	***Rural Employment Guarantee Scheme***				
	101	**National Rural Employment Guarantee Scheme**				
	03	CSS – Central Share – Mahatma Gandhi National Rural Employment Assurance Scheme (Administrative Expenses) (100% GOI)				
		O	19,895.00			
		R	(-) 8,054.25	11,840.75	11,840.75	…

Saving under 'General Expenses' (₹8,054.25 lakh) was surrendered, without giving specific reasons.

(5)	04	CSS – Central Share – Mahatma Gandhi National Rural Employment Assurance Scheme (Cluster Facilitation Program) (100% GOI)				
		O	50.00			
		R	(-) 50.00	…	…	…

Saving under 'General Expenses' (₹50.00 lakh – entire provision) was surrendered, without giving specific reasons.

(6)	05	CSS – Central Share – Mahatma Gandhi National Rural Employment Assurance Scheme – (Unnati) (100% GOI)				
		O	50.00			
		R	(-) 50.00	…	…	…

Saving under 'Subsidiary Expenses' (₹50.00 lakh – entire provision) was surrendered, without giving specific reasons.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(7)	**2515**	**OTHER RURAL DEVELOPMENT PROGRAMMES**				
	001	**Direction and Administration**				
	50	Vacant Post Provision				
			O 13,273.32			
			R (-) 13,273.32	...	…	…

Funds under 'Other Allowance' (₹13,273.32 lakh – entire provision) were partly reappropriated (₹5,220.14 lakh) to other salary heads and partly surrendered (₹8,053.18 lakh) without giving specific reasons.

(8)	**101**	**Panchayati Raj**				
	09	Karnataka State Decentralisation Programme and Other Rural Development Activities				
			O 2,551.00			
			R (-) 243.39	2,307.61	2,249.77	(-) 57.84

(a) Saving mainly under 'Grants-in-Aid – General' (₹130.25 lakh) and 'General Expenses' (₹89.39 lakh) was surrendered, without giving specific reasons. Reasons for final saving under 'General Expenses' (₹85.00 lakh) have not been intimated (July 2024). Saving occurred under this head during 2022-23 also.

(b) Reasons for excess under 'Transport Expenses' (₹27.78 lakh) have not been intimated (July 2024).

(9)	11	Elections to PRI Institutions				
			O 6,500.00			
			R (-) 6,436.74	63.26	63.26	…

Saving under 'Other Expenses' (₹6,436.74 lakh) was partly reappropriated (₹2,000.00 lakh) and partly surrendered (₹4,436.74 lakh) to other heads, without giving specific reasons. Saving occurred under this head during 2021-22 and 2022-23 also.

(10)	30	Pradhan Mantri Grama Sadak Yojane – Road Maintenance				
			O 10,000.00			
			R (-) 10,000.00	...	…	…

Saving under 'Maintenance Expenditure' (₹10,000.00 lakh – entire provision) was partly reappropriated (₹8,000.00 lakh) to other heads and partly surrendered (₹2,000.00 lakh) without giving specific reasons.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(11)	31	CSS – Central Share – Rashtriya Gram Swaraj Abhiyan (RGSA)				
			O 4,000.00			
			R (-) 2,000.00	2,000.00	2,000.00	…

Saving under 'Other Expenses' (₹1,336.00 lakh) and 'Scheduled Caste Sub Plan' (₹653.00 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 also.

(12)	32	CSS – State Share – Rashtriya Gram Swaraj Abhiyan (RGSA)				
			O 2,000.00			
			R (-) 667.27	1,332.73	1,332.73	…

(a) Additional funds under 'Tribal Sub Plan' (₹38.73 lakh) were provided through reappropriation towards implementation of the project. Saving occurred under this head during 2022-23 also.

(b) Saving under 'Other Expenses' (₹385.00 lakh) was partly reappropriated (₹38.73 lakh) to other heads and partly surrendered (₹346.27 lakh) without giving specific reasons. Saving occurred under this head during 2022-23 also.

(c) Saving under 'Scheduled Caste Sub Plan' (₹321.00 lakh) was surrendered, without giving specific reasons.

(13)	**196**	**Assistance to Zilla Panchayats / District Level Panchayats**			
	6	Zilla Panchayats – CSS/CPS	12,450.00	…	(-) 12,450.00

Reasons for saving under 'XV Finance Commission Grants to ZP's (60% Tied : 40% Basic) – Lumpsum – ZP' (₹12,450.00 lakh – entire provision) have not been intimated (July 2024). Saving occurred under this head during 2021-22 and 2022-23 also.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(14)	**197**	**Assistance to Block Panchayats / Intermediate Level Panchayats**				
	1	Taluk Panchayats				
			O 2,23,134.62			
			R (+) 3,276.25	2,26,410.87	1,82,475.90	(-) 43,934.97

(a) (i) Additional funds under 'Maintenance Grants to Taluka Panchayats including Consolidated Salaries in respect of following Districts were provided through reappropriation towards payment of Interim Relief for the period on April 2023 to July 2023

(₹ in lakh)

Districts	Additional funds through reappropriation	Districts	Additional funds through reappropriation
Bengaluru (Urban)	71.68	Kalaburagi	128.60
Bengaluru (Rural)	71.34	Ballari	49.87
Chitradurga	117.57	Bidar	99.74
Kolar	80.31	Raichur	96.87
Shivamogga	140.01	Yadgir	68.75
Tumakuru	172.50	Davanagere	102.25
Mysuru	167.74	Ramanagara	75.92
Chikkamagaluru	107.29	Chikkaballapura	77.62
Dakshina Kannada	105.42	Chamarajanagar	74.54
Hassan	146.70	Udupi	82.19
Mandya	135.56	Bagalkot	121.42
Belagavi	266.06	Gadag	67.22
Vijayapura	132.42	Haveri	114.29
Dharwar	80.94	Koppal	88.80
Uttar Kannada	117.17	Vijayanagara	65.81
Kodagu	49.65		

(ii) Reasons for saving under 'Lumpsum – ZP' (₹43,781.08 lakh) have not been intimated (July 2024). Saving occurred under this head during 2021-22 and 2022-23 also.

(b) Reasons for saving under 'State Finance Commission Development Grants to Taluk Panchayats – Lumpsum – ZP' (₹137.78 lakh) have not been intimated (July 2024).

		Head	*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving(-)*
(15)	6	Taluk Panchayats – CSS/CPS	24,900.00	…	(-) 24,900.00

Reasons for saving under 'XV Finance Commission Grants to TPS (60% Tied: 40% Basic) – Lumpsum – ZP' (₹24,900.00 lakh – entire provision) have not been intimated (July 2024). Saving occurred under this head during 2021-22 and 2022-23 also.

(vi) Excess in the Revenue Section occurred mainly under:

(1)	**2059**	**PUBLIC WORKS**				
	80	***General***				
	196	**Assistance to Zilla Panchayats / District Level Panchayats**				
	1	Zilla Panchayats				
			O 21,611.59 R (+) 447.33	22,058.92	21,773.78	(-) 285.14

Additional funds provided through reappropriation to meet expenditure towards payment of Interim Relief for the period from April 2023 to July 2023 mainly in respect of following Districts proved excessive, in view of saving, reasons for which have not been intimated (July 2024).

(₹ in lakh)

Districts	Additional funds through reappropriation	Saving
Shivamogga	18.85	12.18
Tumakuru	23.65	15.41
Mysuru	22.37	14.54
Bagalkote	15.30	9.83
Hassan	17.57	11.31
Mandya	17.79	11.48
Belagavi	31.58	20.66
Uttara Kannada	22.87	14.87
Kalaburagi	24.35	15.85
Bidar	19.96	12.90
Haveri	15.80	10.16

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving(-)*
(2)	**2215**	**WATER SUPPLY AND SANITATION**				
	01	***Water Supply***				
	102	**Rural Water Supply Programmes**				
	3	Scheme for Maintenance of Rural Water Supply Schemes and Borewells				
			O 25,000.00			
			R (+) 9,595.53	34,595.53	34,595.52	(-) 0.01

Additional funds under 'Rural Water Supply Scheme including Jaladhare – Electricity Charges' (₹8,000.00 lakh) and 'Maintenance Expenditure' (₹2,000.00 lakh) provided through reappropriation for implementation of the works proved excessive, in view of saving (₹339.11 lakh) and (₹64.07 lakh) respectively was surrendered, without giving specific reasons.

(3)	**2505**	**RURAL EMPLOYMENT**				
	60	***Other Programmes***				
	101	**Employment Assurance Scheme**				
	04	Mahatma Gandhi National Rural Employment Assurance Scheme – Establishment				
			O 286.50			
			R (+) 56.43	342.93	333.66	(-) 9.27

(a) Additional funds under 'Salaries' (₹67.48 lakh) were provided through reappropriation for payment of salary and other allowances to the Officers.

(b) Excess expenditure under 'Transport Expenses' (₹17.52 lakh) was partially offset by saving of ₹17.00 lakh under 'Honorarium', reasons for which have not been intimated (July 2024).

(c) Reasons for final saving under 'General Expenses' (₹6.95 lakh) have not been intimated (July 2024).

(4)	**196**	**Assistance to Zilla Panchayats / District Level Panchayats**			
	6	Zilla Panchayats – CSS / CPS	1,60,000.00	2,00,349.48	(+) 40,349.48

(a) (i) Excess expenditure under 'CSS – Central Share – Mahatma Gandhi National Rural Employment Assurance Scheme – Lumpsum – ZP' (₹30,262.11 lakh) was due to release of Central Share towards the scheme after closure of Supplementary Provision (Second and Final Instalment).

(ii) Excess expenditure under 'CSS – State Share – Mahatma Gandhi National Rural Employment Assurance Scheme – Lumpsum – ZP' (₹10,087.37 lakh) was due to release of State Share against Central Share after the closure of Supplementary Provision (Second and Final Instalment).

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving(-)*
(5)	**2515**	**OTHER RURAL DEVELOPMENT PROGRAMMES**				
	001	**Direction and Administration**				
	01	Panchayat Raj Commissioner – Establishment				
		O	590.82			
		R	(+) 101.33	692.15	739.75	(+) 47.60

(a) Additional funds under 'Salaries' (₹155.58 lakh) provided through reappropriation towards payment of pay and allowances to the officers / staff is partially offset by saving of ₹43.05 lakh surrendered, without giving specific reasons.

(b) Reasons for excess mainly under 'Building Expenses' (₹43.49 lakh) have not been intimated (July 2024).

(6)	**101**	**Panchayati Raj**				
	17	State Election Commission				
		O	1,484.23			
		R	(+) 44.36	1,528.59	1,510.18	(-) 18.41

(a) Additional funds under 'Salaries' (₹133.95 lakh) provided through reappropriation towards payment of salary to officers / staff is partially offset by saving of ₹79.55 lakh surrendered, without giving specific reasons.

(b) Additional funds under 'Building Expenses' (₹23.40 lakh) were provided through reappropriation, without giving specific reasons.

(c) Saving mainly under 'Non-Salary' heads (₹23.87 lakh) was surrendered, without giving specific reasons. Reasons for final saving (₹18.42 lakh) have not been intimated (July 2024).

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving(-)*
(7)	**102**	**Community Development**				
	08	Management Support to Rural Development Programme and Strengthening District Planning Process (SIRD)				
		O	580.45			
		R	(+) 21.63	602.08	602.08	…

Additional funds under 'Grants-in-Aid – Salaries' (₹79.52 lakh) provided through reappropriation to meet the expenditure towards payment of salary is partially offset by saving of ₹57.89 lakh, surrendered without giving specific reasons.

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GRANT NO.8 - FOREST, ECOLOGY AND ENVIRONMENT

		Total grant or appropriation	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
MAJOR HEADS:				
2406 FORESTRY AND WILD LIFE **3435 ECOLOGY AND ENVIRONMENT** **4406 CAPITAL OUTLAY ON FORESTRY AND WILD LIFE**				
Revenue –				
Voted –				
Original	17,49,46,89			
Supplementary	88,76,30	18,38,23,19	17,18,37,03	(-) 1,19,86,16
Amount surrendered during the year (March 2024)				1,35,73,56
Charged –				
Original	*20,15,00*			
Supplementary	*...*	*20,15,00*	*14,38,65*	*(-) 5,76,35*
Amount surrendered during the year (March 2024)				*6,50*
Capital –				
Voted –				
Original	6,72,00,00			
Supplementary	…	6,72,00,00	6,71,59,84	(-) 40,16
Amount surrendered during the year (March 2024)				40,16

NOTES AND COMMENTS:

(i) The expenditure under the Revenue Section of the Voted Grant ₹6,137.30 lakh initially met through the additional releases by five executive orders, was later on regularised through Supplementary provision.

(ii) An amount of ₹13,573.56 lakh was surrendered in the Revenue Section of the Voted Grant.

(iii) An amount of ₹6.50 lakh was surrendered in the Revenue Section of the *Charged* Appropriation.

(iv) An amount of ₹40.16 lakh was surrendered in the Capital Section of the Voted Grant.

(v) Saving in the Revenue Section of the Voted Grant occurred mainly under:

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
					(In lakhs of rupees)	
(1)	**2406**	**FORESTRY AND WILD LIFE**				
	01	***Forestry***				
	001	**Direction and Administration**				
	1	Direction				
			O 7,966.79			
			R (-) 5,966.79	2,000.00	…	(-) 2,000.00

Funds under 'Vacant Post Provision – Other Allowance' (₹5,965.79 lakh) were partly reappropriated (₹4,590.21 lakh) to other salary heads and partly surrendered (₹1,375.58 lakh) without giving specific reasons. Reasons for final saving (₹2,000.00 lakh) have not been intimated (July 2024).

(2)	**101**	**Forest Conservation, Development and Regeneration**				
	2	Other Schemes				
			O 5,209.00			
			S 1,000.00			
			R (-) 675.36	5,533.64	5,533.64	…

(a) (i) Additional funds under 'Forest Protection, Regeneration and Cultural Operation – Minor Works' (₹150.00 lakh) were provided through reappropriation towards prevention of accidents due to fire.

(ii) Additional funds under 'Machinery and Equipments' (₹49.00 lakh) were provided through reappropriation towards Upgradation of latest technology and for purchase of computers / printers / scanners and other peripherals.

(iii) Saving under 'Maintenance Expenditure' (₹111.44 lakh) were partly reappropriated (₹89.00 lakh) due to reduction in work rates and partly surrendered (₹22.44 lakh) without giving specific reasons.

(b) Additional funds under 'Afforestation in Other Areas – Minor Works' (₹1,000.00 lakh) were provided through Supplementary Provision (Second and Final Instalment) towards afforestation works.

(c) Additional funds under 'Demarcation and Protection of Forests – Other Expenses' (₹90.00 lakh) were provided through reappropriation towards payment of campaign expenses and maintenance expenses of wireless network.

(d) Saving under 'CSS – Central Share – National Bamboo Mission – Minor Works' (₹329.67 lakh), 'Scheduled Caste Sub Plan' (₹77.22 lakh) and 'Tribal Sub Plan' (₹30.61 lakh) due to non-release of funds from the Government of India, was surrendered.

(e) Saving under 'CSS – State Share – National Bamboo Mission – Minor Works' (₹219.78 lakh), 'Scheduled Caste Sub Plan' (₹51.48 lakh) and 'Tribal Sub Plan' (₹20.41 lakh) due to non-release of funds from the Government of India, was surrendered.

(f) Saving under 'CSS – State Share – Implementation & Management Action Plan for Mangroves – Minor Works' (₹101.94 lakh) due to non-release of funds from the Government of India, was surrendered.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*	
(3)	***02***	***Environmental Forestry and Wild Life***					
	110	**Wild Life Preservation**					
	23	CSS – Central Share – Project Elephant					
			O 500.00				
			R (-) 264.07	235.93	235.93		…

Saving under 'Minor Works' (₹264.07 lakh) due to non-receipt of funds from the Government of India, was surrendered. Saving occurred under this head during 2021-22 and 2022-23 also.

(4)	33	CSS – State Share – Project Elephant					
			O 300.00				
			R (-) 142.71	157.29	157.29		…

Saving under 'Minor Works' (₹142.71 lakh) due to non-release of funds from the Government of India, was surrendered. Saving occurred under this head during 2021-22 and 2022-23 also.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*	
(5)	47	CSS – Central Share – Integrated Development of Wild Life Habitats					
			O 1,558.00				
			R (-) 976.48	581.52	581.52		…

Saving under 'Minor Works' (₹801.58 lakh), 'Scheduled Caste Sub Plan' (₹87.45 lakh) and 'Tribal Sub Plan' (₹87.45 lakh) due to non-release of funds from the Government of India, was surrendered. Saving occurred under this head during 2021-22 and 2022-23 also.

(6)	53	CSS – Central Share – Green India Mission					
			O 1,030.00				
			S 20.62				
			R (-) 817.58	233.04	233.04		…

(a) Additional funds under 'Tribal Sub Plan' (₹20.62 lakh) were provided through Supplementary Provision (First Instalment) towards Green India Mission Scheme.

(b) Saving under 'Minor Works' (₹710.79 lakh) and 'Scheduled Caste Sub Plan' (₹106.79 lakh) due to non-release of funds from the Government of India, was surrendered. Saving occurred under this head during 2021-22 and 2022-23 also.

(7)	56	CSS – State Share – Green India Mission					
			O 686.00				
			S 13.75				
			R (-) 537.91	161.84	161.84		…

Saving under 'Minor Works' (₹466.72 lakh), 'Scheduled Caste Sub Plan' (₹71.19 lakh) due to non-release of funds from the Government of India, was surrendered. Saving occurred under this head during 2021-22 and 2022-23 also.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(8)	57	CSS – State Share – Integrated Development of Wild Life Habitats				
		O	1,218.00			
		R	(-) 778.73	439.27	439.26	(-) 0.01

Saving under 'Minor Works' (₹542.21 lakh), 'Scheduled Caste Sub Plan' (₹118.26 lakh) and 'Tribal Sub Plan' (₹118.26 lakh) due to non-release of funds from the Government of India, was surrendered. Saving occurred under this head during 2021-22 and 2022-23 also.

(9)	***04***	***Afforestation and ecology Development***				
	103	**State Compensatory Afforestation (SCAF)**				
	1	Compensatory Afforestation				
		O	27,000.34			
		S	6,401.00			
		R	(-) 4,550.08	28,851.26	28,581.26	…

(a) Additional funds under 'Compensatory Afforestation – Minor Works' (₹1,140.00 lakh) provided through Supplementary Provision (Second and Final Instalment) towards CAMPA activities proved excessive, in view of saving (₹747.45 lakh) surrendered, due to non-drawal of funds on account of delay in tender process.

(b) Additional funds under 'Catchment Area Treatment Plan – Minor Works' (₹6.00 lakh) were provided through Supplementary Provision (Second and Final Instalment) towards CAMPA activities.

(c) Additional funds under 'Interest – Minor Works' (₹3,578.00 lakh) were provided through Supplementary Provision (Second and Final Instalment) towards CAMPA activities proved excessive, in view of saving (₹998.44 lakh) surrendered, without giving specific reasons.

(d) Additional funds under 'Others – Minor Works' (₹1,677.00 lakh) were provided through Supplementary Provision (Second and Final Instalment) towards CAMPA activities proved excessive, in view of saving (₹589.90 lakh) surrendered, without giving specific reasons.

(e) Saving under 'Net Present value of Forest Land – Minor Works' (₹2,205.15 lakh) was surrendered, without giving specific reasons.

	Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(10)	**3435 ECOLOGY AND ENVIRONMENT**				
	03 Environmental Research and Ecological Regeneration				
	003 Environmental Education / Training / Extension				
	15 Environment Management and Policy Research Institute				
	O	536.80			
	R	(-) 58.76	478.04	478.04	…

Saving under 'Grants-in-Aid – Salaries' (₹58.76 lakh) was surrendered, without giving specific reasons.

(11)	50 Vacant Post Provision				
	O	140.00			
	R	(-) 140.00	…	…	…

Funds under 'Other Allowance' (₹140.00 lakh – entire provision) were partly reappropriated (₹6.71 lakh) to other salary heads and partly surrendered (₹133.29 lakh) due to non-filling of vacant posts.

(12)	***60 Others***				
	800 Other Expenditure				
	03 Coastal Management				
	O	177.86			
	R	(-) 60.15	117.71	117.72	(+) 0.01

(a) Additional funds under 'General Expenses' (₹72.77 lakh) were provided through reappropriation proved unnecessary, in view of saving (₹73.71 lakh) was surrendered, without giving specific reasons.

(b) Saving under 'Salaries' (₹49.30 lakh) was surrendered, without giving specific reasons.

(vi) Excess in the Revenue Section of the Voted Grant occurred mainly under:

	Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
			(In lakhs of rupees)		
(1)	**2406 FORESTRY AND WILD LIFE**				
	01 Forestry				
	102 Social and Farm Forestry				
	2 Other Schemes				
	O	413.14			
	S	1,167.00			
	R	(+) 671.41	2,251.55	2,251.55	…

(a) (i) Additional funds under 'CSS – State Share – Agro Forestry (RKVY) – Minor Works' (₹721.00 lakh) were partly provided through Supplementary Provision (First Instalment) (₹443.00 lakh) and partly through reappropriation (₹278.00 lakh) towards Agroforestry Scheme under Rashtriya Krishi Vikas Yojane scheme (RKVY).

(ii) Funds under 'Scheduled Caste Sub Plan' (₹80.00 lakh) were partly provided through Supplementary Provision (First Instalment) (₹17.00 lakh) and partly through reappropriation (₹63.00 lakh) towards Agroforestry Scheme under Rashtriya Krishi Vikas Yojane Scheme (RKVY).

(iii) Funds under 'Tribal Sub Plan' (₹32.00 lakh) were partly provided through Supplementary Provision (First Instalment) (₹7.00 lakh) and partly through reappropriation (₹25.00 lakh) towards Agroforestry Scheme under Rashtriya Krishi Vikas Yojane Scheme (RKVY).

(b) (i) Additional funds under 'CSS – Central Share – Agro Forestry (RKVY) – Minor Works' (₹1,082.00 lakh) were partly provided through Supplementary Provision (First Instalment) (₹665.00 lakh) and partly through reappropriation (₹417.00 lakh) towards Agroforestry Scheme under Rashtriya Krishi Vikas Yojane Scheme (RKVY).

(ii) Funds under 'Scheduled Caste Sub Plan' (₹119.00 lakh) were partly provided through Supplementary Provision (First Instalment) (₹25.00 lakh) and partly through reappropriation (₹94.00 lakh) towards Scheduled Caste Sub Plan Agroforestry Scheme under Rashtriya Krishi Vikas Yojane Scheme (RKVY).

(iii) Funds under 'Tribal Sub Plan' (₹48.00 lakh) were partly provided through Supplementary Provision (First Instalment) (₹10.00 lakh) and partly through reappropriation (₹38.00 lakh) towards Tribal Sub Plan Agroforestry Scheme under Rashtriya Krishi Vikas Yojane Scheme (RKVY).

(c) Saving under 'CSS – Central Share – Forest Fire Prevention and Management Schemes – Minor Works' (₹147.15 lakh) due to non-release of funds from the Government of India, was surrendered.

(d) Saving under 'CSS – State Share – Forest Fire Prevention and Management Schemes – Minor Works' (₹94.77 lakh) due to non-release of funds from the Government of India, was surrendered.

		Head	*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(2)	**797**	**Transfer to Reserve Funds and Deposit Accounts**			
	04	Transfer to Afforestation Receipts to Afforestation Fund for Compensatory and Environmental Losses	2,500.00	5,300.99	(+) 2,800.99

Expenditure under 'Inter Account Transfers' (₹5,300.99 lakh) depends on the actual collection of receipts from sanctuaries that stood transferred to the fund under Public Account of the State. Excess (₹2,800.99 lakh) indicates that the actual receipts are more than the estimated receipts.

(3)	***02***	***Environmental Forestry and Wild Life***				
	110	**Wild Life Preservation**				
	01	Nature Conservation – Wild Life				
		O	4,125.00			
		R	(+) 1,706.80	5,831.80	5,831.80	…

Additional funds under 'Subsidiary Expenses' (₹1,740.86 lakh) provided through reappropriation towards payment of outstanding compensation bills for the damages caused by wild animals proved excessive, in view of saving (₹28.34 lakh) surrendered, without giving specific reasons.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(4)	02	CSS – Central Share – Project Tiger				
		O	2,000.00			
		S	63.93			
		R	(-) 173.78	1,890.15	2,677.15	(+) 787.00

(a) Additional funds under 'Tribal Sub Plan' (₹63.93 lakh) provided through Supplementary Provision (Second and Final Instalment) for TSP Centrally Sponsored Scheme 'Project Tiger and Elephant' proved insufficient, in view of excess (₹161.50 lakh), reasons for which have not been intimated (July 2024)

(b) Reasons for excess under 'Minor Works' (₹625.51 lakh) have not been intimated (July 2024).

(c) Saving under 'Scheduled Caste Sub Plan' (₹173.78 lakh) due to non-receipt of fund from the Government of India, was surrendered.

(5)	32	CSS – State Share – Project Tiger				
		O	1,333.00			
		S	210.00			
		R	(-) 97.27	1,445.73	2,194.19	(+) 748.46

(a) Additional funds under 'Minor Works' (₹86.85 lakh) provided through Supplementary Provision (Second and Final Instalment) for Centrally Sponsored Scheme 'Project Tiger and Elephant' proved insufficient, in view of excess (₹598.78 lakh), reasons for which have not been intimated (July 2024).

(b) Additional funds under 'Tribal Sub Plan' (₹123.15 lakh) provided through Supplementary Provision (Second and Final Instalment) for Centrally Sponsored Scheme 'Project Tiger and Elephant' proved insufficient, in view of excess (₹149.69 lakh), reasons for which have not been intimated (July 2024).

(c) Saving under 'Scheduled Caste Sub Plan' (₹97.27 lakh) due to non-receipt of funds from the Government of India, was surrendered.

(6)	54	Nature Conservation Wild life Habitat Management				
		O	4,004.79			
		R	(+) 917.40	4,922.19	4,922.19	…

(a) Additional funds under 'Contract / Outsource' (₹1,050.85 lakh) were provided through reappropriation towards payment of salaries to contract and outsourcing employees.

(b) Saving under 'Financial Assistance / Relief' (₹113.00 lakh) was surrendered, without giving specific reasons.

		Head	*Total grant or appropriation*	*Actual expenditure*	*Excess (+) Saving (-)*
			(In lakhs of rupees)		
(7)	**112**	**Public Gardens**			
	17	Horticulture Park and Gardens	…	116.74	(+) 116.74

Excess under this head occurred due to payment of non-salaries due to the booking of expenditure pertaining to the year 2022-23 through Inter State Suspense during the current year.

(vii) Saving in the Revenue Section of the *Charged* Appropriation mainly under:

(1)	**2406**	**FORESTRY AND WILD LIFE**				
	01	***Forestry***				
	001	**Direction and Administration**				
	2	Executive Establishment				
			O	*15.00*		
			R	*(-) 6.50*	*8.50*	*8.50*	...

Saving under 'General Expenses' (₹6.50 lakh) was surrendered, without giving specific reasons.

(2)	**797**	**Transfer to Reserve Funds and Deposit Accounts**			
	01	Transfer of Forest Development Fee to Karnataka Forest Development Fund	*2,000.00*	*1,430.15*	*(-) 569.85*

Expenditure under 'Inter Account Transfers' (₹1,430.15 lakh) depends on the actual collection of receipts from sanctuaries that stood transferred to the fund under Public Account of the State. Saving (₹569.85 lakh) indicates that the actual receipts were less than the estimated receipts.

(viii) KARNATAKA FOREST DEVELOPMENT FUND:

The revenue realised from Forest Development Tax (0045-00-115-0-01) and Forest Development Fee (0406-01-800-0-12) is credited as revenue of the Government and an equal amount is transferred to this Fund Account maintained in Public Account. The actual expenditure incurred on certain works of Forest Conservation and Development initially accounted under this grant is transferred to the Fund Account through accounting adjustment periodically.

There was an opening balance of ₹3,02,345.70 lakh as on 1 April 2023. During the year 2023-24, an amount of ₹1,430.15 lakh was credited to the Fund. No expenditure was met out of the Fund. The closing balance was ₹3,03,775.85 lakh as on 31 March 2024. The details of the transactions of the Fund are given in Statement No.21 of the Finance Accounts 2023-24 and stands included under '8229 – Development and Welfare Funds – Other Development and Welfare Fund'.

(ix) PROTECTED AREA MANAGEMENT FUND:

The Fund account was opened during 2002–03 intended to cater to the funding needs of protected areas like Wildlife Sanctuaries and National Parks, where shortage of budget provision is felt. The amounts collected by way of entrance fees and lodging charges at the Sanctuaries, initially accounted for as revenue receipts under the Major Head of Account '0406 – Forestry and Wildlife', are transferred to the Fund Head once in three months. Similarly, expenditure incurred for the development of protected areas from the Budget provision made under the revenue expenditure head of account '2406 – Forestry and Wildlife' is shown as met out of the Fund Head quarterly by recovery of Revenue Expenditure. The Fund is administered and managed by a Committee constituted by the Government.

There was an opening balance of ₹376.60 lakh as on 1 April 2023. During the year 2023-24, an amount of ₹0.55 lakh received as 'Receipts from Sanctuaries' was credited to the Fund Head. An expenditure of ₹99.98 lakh under this Grant was met out of the Fund Head during the year, leaving a balance of ₹277.17 lakh as on 31 March 2024.

The details of the transactions of the Fund are given in Statement No.21 of the Finance Accounts 2023-24 and stands included under '8229 – Development and Welfare Fund – Other Development and Welfare Fund'.

(x) AFFORESTATION FUND FOR COMPENSATING ENVIRONMENTAL LOSSES:

The Fund Account was opened during the year 2012-13, for taking up Afforestation works from the Funds received from Local Bodies, Private Bodies and Public. The amounts collected are initially accounted as revenue receipts under the Major Head of Account '0406 – Forestry and Wildlife' and transferred to the Fund Head once in three months. Similarly, expenditure incurred for the Afforestation works which is initially met from the Budget Provision made under the revenue expenditure Head of Account '2406 – Forestry and Wildlife' is shown as met out of the Fund Head quarterly by recovery of Revenue Expenditure. The Fund is administered and managed by Karnataka State Forest Development Authority.

There was an opening balance of ₹19,535.72 lakh as on 1 April 2023. During the year 2023-24, an amount of ₹5,300.99 lakh was credited to the Fund Head. An expenditure of ₹1,998.17 lakh under this Grant was shown as met out of the Fund Head, leaving a balance of ₹22,838.54 lakh as on 31 March 2024.

The details of the transactions of the Fund are given in Statement No.21 of the Finance Accounts 2023-24 and stands included under '8229 – Development and Welfare Fund – Other Development and Welfare Fund'.

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

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

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

There was an opening balance of ₹66,193.37 lakh as on 1 April 2023. During the year 2023-24, the State Government has not received any amount from the user agencies. Hence, there was no credit under Major Head 8336 – Civil Deposits and under Major Head 8121 – General and Other Reserve Funds. Since there was no receipt from National Compensatory Afforestation Deposit, no amount was credited to the CAMPA Fund under Major Head '8121 – General and Other Reserve Fund'. However, the State Government has transferred ₹39,142.73 lakh under Major Head 8121. An expenditure of ₹28,851.26 lakh was shown as met out of the Fund Head. The total balance in the State Compensatory Afforestation Fund as on 31 March 2024 was ₹76,484.84 lakh.

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GRANT NO.9 – CO-OPERATION
(ALL VOTED)

		Total grant	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
MAJOR HEADS:				
2425	**CO-OPERATION**			
3475	**OTHER GENERAL ECONOMIC SERVICES**			
5475	**CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES**			
6408	**LOANS FOR FOOD STORAGE AND WAREHOUSING**			
6416	**LOANS TO AGRICULTURAL FINANCIAL INSTITUTIONS**			
Revenue –				
Original	22,39,09,52			
Supplementary	1,31,30,00	23,70,39,52	19,45,72,67	(-) 4,24,66,85
Amount surrendered during the year (March 2024)				36,16,30
Capital –				
Original	37,00,00			
Supplementary	2,59,00,00	2,96,00,00	2,96,00,00	…
Amount surrendered during the year				NIL

NOTES AND COMMENTS:

(i) An amount of ₹3,616.30 lakh was surrendered in the Revenue Section.

(ii) The expenditure under the Capital Section ₹4,400.00 lakh initially met through the additional release of an executive order, was later on regularised through Supplementary Provision.

(iii) Saving in the Revenue Section occurred mainly under:

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(1)	**2425**	**CO-OPERATION**				
	001	**Direction and Administration**				
	50	Vacant Post Provision				
		O	4,482.48			
		R	(-) 4,482.46	0.02	…	(-) 0.02

Saving under 'Other Allowance' (₹4,482.46 lakh – entire provision) was partly reappropriated (₹1,225.37 lakh) and partly surrendered (₹3,257.09 lakh) without giving specific reasons.

(2)	**108**	**Assistance to Other Co-operatives**				
	57	Yashaswini		15,000.00	3,128.00	(-) 11,872.00

Reasons for saving under 'Other Expenses' (₹8,500.00 lakh), 'Scheduled Caste Sub Plan' (2,572.00 lakh) and 'Tribal Sub Plan' (₹800.00 lakh) have not been intimated (July 2024).

(3)	**3475**	**OTHER GENERAL ECONOMIC SERVICES**				
	107	**Regulation of Markets**				
	20	Minimum Floor Price Scheme				
		O	50,000.00			
		R	(-) 1,565.00	48,435.00	24,935.00	(-) 23,500.00

Saving under 'Other Expenses' (₹1,565.00 lakh) was partly reappropriated to other heads, without giving specific reasons. Reasons for final saving (₹23,500.00 lakh) have not been intimated (July 2024).

(iv) Excess in the Revenue Section occurred under:

(1)	**2425**	**CO-OPERATION**				
	101	**Audit of Co-operatives**				
	01	Co-operative Audit				
		O	4,216.18			
		R	(+) 234.86	4,451.04	4,447.33	(-) 3.71

(a) Additional funds under 'Salaries' (₹418.69 lakh) provided through reappropriation towards payment of salaries to newly joined officer / staff and for payment of Interim Relief proved excessive, in view of saving (₹161.15 lakh) surrendered, without giving specific reasons.

(b) Additional funds under 'Building Expenses' (₹63.70 lakh) were provided through reappropriation towards payment of rent of District and Taluk level offices which are in private building.

(c) Saving under 'Contract / Outsource' (₹60.00 lakh) was reappropriated to other heads, without giving specific reasons.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(2)	**108**	**Assistance to Other Co-operatives**				
	58	Enrolment of BPL, SC, ST, BC, Minority Women and Physically Challenged as Members of all Types of Co-operatives				
		O	100.00			
		R	(+) 150.00	250.00	249.85	(-) 0.15

Additional funds under 'Scheduled Caste Sub Plan' (₹100.00 lakh) and 'Tribal Sub Plan' (₹50.00 lakh) were provided through reappropriation towards registration of members in co-operative societies.

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GRANT NO.10 – SOCIAL WELFARE
(ALL VOTED)

		Total grant	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
MAJOR HEADS:				
2225	**WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES**			
2235	**SOCIAL SECURITY AND WELFARE**			
4225	**CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES**			
Revenue –				
Voted –				
Original	86,48,95,29			
Supplementary	7,68,66,61	94,17,61,90	89,13,07,17	(-) 5,04,54,73
Amount surrendered during the year (March 2024)				7,37,15,04
Capital –				
Voted –				
Original	25,24,52,28			
Supplementary	3,28,32,64	28,52,84,92	27,64,10,31	(-) 88,74,61
Amount surrendered during the year (March 2024)				88,69,24

NOTES AND COMMENTS:

(i) The expenditure in the Revenue Section ₹29,135.19 lakh initially met through the additional releases by 11 executive orders, was later on regularised through Supplementary provision.

(ii) An amount of ₹73,715.04 lakh was surrendered in the Revenue Section.

(iii) The expenditure in the Capital Section ₹332.64 lakh initially met through the additional release by an executive order, was later on regularised through Supplementary provision.

(iv) An amount of ₹8,869.24 lakh was surrendered in Capital Section.

(v) Saving in the Revenue section occurred mainly under:

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(1)	**2225**	**WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES**				
	01	***Welfare of Scheduled Castes***				
	001	**Direction and Administration**				
	50	Vacant Post Provision				
			O 4,711.33			
			R (-) 4,711.33	…	…	…

Saving under 'Other Allowance' (₹4,711.33 lakh – entire provision) was partly reappropriated (₹1,514.51 lakh) for other salary head and partly surrendered (₹3,196.82 lakh) without giving specific reasons.

(2)	**197**	**Assistance to Block Panchayats/Intermediate Level Panchayats**				
	6	Taluk Panchayats – CSS / CPS				
			O 28,000.00			
			S 372.52			
			R (-) 3,900.00	24,472.52	24,472.52	…

(a) Additional Funds under 'CSS – Central Share – Post-Matric Scholarships to SC Students – Lumpsum – ZP' (₹315.00 lakh) were provided through Supplementary Provision (Second and Final Instalment) for administrative cost released by the Government of India for Scheduled Caste students towards Scholarship Schemes.

(b) Additional funds under 'CSS – Central Share – Pre-Matric Scholarships to SC Students – Lumpsum' (₹57.52 lakh) were provided through Supplementary Provision (First Instalment) towards administrative cost under Pre-matric Scholarship for Scheduled Caste students.

(c) Saving under 'CSS – State Share – Post-Matric Scholarship to Scheduled Caste Students – Lumpsum – ZP' (₹3,900.00 lakh) was surrendered, without giving specific reasons.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(3)	**277**	**Education**				
	53	Residential School Society		608.70	418.34	(-) 190.36

Reasons for saving under 'Grants-in-Aid – Salaries' (₹190.36 lakh) have not been intimated (July 2024).

(4)	66	CSS – Central Share – Conducting Seminars and Workshops				
			O 100.00			
			R (-) 31.24	68.76	68.76	…

Saving under 'Other Expenses' (₹31.24 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 also.

(5)	67	CSS – Central Share – Eradication of Untouchability				
			O 3,000.00			
			R (-) 365.59	2,634.41	2,634.41	…

Saving under 'General Expenses' (₹365.59 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 also.

(6)	**793**	**Special Central Assistance for Scheduled Castes – Component Plan**				
	01	CSS – Central (100% GOI) – Pradhan Mantri Anusuchit Jaati Abhyuday Yojana – PM AJAY (SCA for SCSP)				
			O 10,000.00			
			R (-) 10,000.00	…	…	…

Saving under 'Other Expenses' (₹10,000.00 lakh – entire provision) was surrendered, due to non-release of funds from the Government of India. Saving occurred under this head during 2022-23 also.

(7)	**796**	**Tribal Area Sub Plan**				
	01	CSS – Central Share – Compensation to SC/ST Victims				
			O 2,500.00			
			R (-) 1,204.00	1,296.00	1,296.00	…

Saving under 'Financial Assistance / Relief' (₹1,204.00 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 also.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(8)	03	CSS – State Share – Compensation to SC/ST Victims				
		O	2,500.00			
		R	(-) 833.34	1,666.66	1,666.66	…

Saving under 'Financial Assistance / Relief' (₹833.34 lakh) was surrendered, without giving specific reasons.

(9)	***02***	***Welfare of Scheduled Tribes***				
	001	**Direction and Administration**				
	01	Directorate of STs Welfare				
		O	577.90			
		R	(-) 78.21	499.69	499.70	(+) 0.01

Saving under 'General Expenses' (₹62.48 lakh) was surrendered, without giving specific reasons.

(10)	02	CSS – Central (100% GOI) – Research and Training				
		O	390.00			
		R	(-) 99.22	290.78	290.79	(+) 0.01

(a) Additional funds under 'Salaries' (₹22.79 lakh) provided through reappropriation towards payment of salaries proved unnecessary, in view of saving (₹30.77 lakh) surrendered, without giving specific reasons.

(b) Saving under 'General Expenses' (₹82.26 lakh) was surrendered, without giving specific reasons.

(11)	50	Vacant Post Provision				
		O	11,844.61			
		R	(-) 11,844.61	…	…	…

Saving under 'Other Allowance' (₹11,844.61 lakh – entire provision) was partly reappropriated (₹51.97 lakh) to other salary heads and partly surrendered (₹11,792.64 lakh), without giving specific reasons

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(12)	**794**	**Special Central Assistance for Tribal Sub-Plan**				
	01	CSS – Central Share – Development of particularly vulnerable Tribal Groups				
			O 2,500.00			
			R (-) 2,500.00	…	…	…

Saving under 'Other Expenses' (₹2,500.00 lakh – entire provision) was partly reappropriated (₹1,000.00 lakh) to other heads, without giving specific reasons and partly surrendered (₹1,500.00 lakh) due to non-receipt of funds from the Government of India.

(13)	03	Schemes under Article 275 (1) of the Constitution				
			O 5,000.00			
			R (-) 930.00	4,070.00	4,070.00	…

Saving under 'Other Expenses' (₹930.00 lakh) due to non-release of funds from the Government of India, was surrendered. Saving occurred under this head during 2021-22 and 2022-23 also.

(14)	04	CSS – Central (100% GOI) – Special Central Assistance for Tribal Sub Plan				
			O 2,500.00			
			R (-) 2,500.00	…	…	…

Saving under 'Other Expenses' (₹2,500.00 lakh – entire provision) due to non-release of grants by the Government of India, was surrendered.

(15)	***03***	***Welfare of Backward Classes***				
	001	**Direction and Administration**				
	01	Director of Backward Classes				
			O 691.00			
			R (-) 148.49	542.51	552.04	(+) 9.53

Saving under 'Salaries' (₹151.78 lakh) due to transfer of officers / staff to other departments, was surrendered.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(16)	07	Vacant Post Provision				
		O	6,531.76			
		R	(-) 6,531.76	…	…	…

Saving under 'Other Allowance' (₹6,531.76 lakh – entire provision) was partly reappropriated (₹1,527.45 lakh) to other salary heads and partly surrendered (₹5,004.31 lakh) without giving specific reasons.

(17)	**102**	**Economic Development**				
	16	Special Cell for Overall Development of Idiga / Billava Community				
		O	1,000.00			
		R	(-) 1,000.00	…	…	…

Saving under 'Grants-in Aid – General' (₹1,000.00 lakh – entire provision) was surrendered, due to non-commencement of projects fully.

(18)	**283**	**Housing**				
	03	Food and Accommodation Assistance – Vidyasiri				
		O	10,000.00			
		R	(-) 2,000.00	8,000.00	8,000.00	…

Saving under 'Other Expenses' (₹2,000.00 lakh) was reappropriated to other heads, without giving specific reasons. Saving occurred under this head during 2022-23 also.

(19)	***04***	***Welfare of Minorities***				
	001	**Direction and Administration**				
	50	Vacant Post Provision				
		O	4,890.00			
		R	(-) 4,890.00	…	…	…

Saving under 'Other Allowance' (₹4,890.00 lakh – entire provision) was partly reappropriated (₹1,039.77 lakh) to other salary heads and partly surrendered (₹3,850.23 lakh) without giving specific reasons.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(20)	**102**	**Economic Development**				
	02	CSS – Central Share – Pradhan Mantri Jana Vikas Program				
			O 10,000.00			
			R (-) 7,666.25	2,333.75	2,333.75	…

Saving under 'Other Expenses' (₹7,666.25 lakh) was surrendered, due to non-release of funds from the Government of India. Saving occurred under this head during 2022-23 also.

(21)	08	CSS – State Share – Pradhan Mantri Jana Vikas Program				
			O 8,300.00			
			R (-) 6,744.17	1,555.83	1,555.83	…

Saving under 'Other Expenses' (₹6,744.17 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 also.

(22)	**277**	**Education**				
	05	Vidyasiri Scheme for Minority Students				
			O 2,500.00			
			R (-) 1,400.00	1,100.00	1,033.50	(-) 66.50

Saving under 'Other Expenses' (₹1,400.00 lakh) was reappropriated to other heads without giving specific reasons. Reasons for final saving (₹66.50 lakh) have not been intimated (July 2024).

(23)	10	Minorities Residential Schools				
			O 34,788.59			
			R (-) 4,493.68	30,294.91	30,355.61	(+) 60.70

(a) Additional funds under 'Salaries' (₹349.18 lakh) were provided through reappropriation towards payment of interim relief to officers / staff proved unnecessary, in view of saving (₹4,679.91 lakh) surrendered, without giving specific reasons.

(b) Saving under 'Contract / Outsource' (₹154.83 lakh) was surrendered, without giving specific reasons.

(c) Reasons for excess under 'Other Expenses' (₹21.24 lakh) and 'Building Expenses' (₹39.48 lakh) have not been intimated (July 2024).

(vi) Excess in the Revenue Section occurred mainly under:

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(1)	**2225**	**WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES**				
	01	***Welfare of Scheduled Castes***				
	196	**Assistance to Zilla Panchayats / District Level Panchayats**				
	1	Zilla Panchayats				
			O 51,635.00			
			S 490.00			
			R (+) 651.92	52,776.92	52,380.27	(-) 396.65

Additional funds under 'Block Grants – Lumpsum – ZP' provided through Supplementary Provision (Second and Final Instalment) and also through reappropriation towards interim relief proved unnecessary, in view of final saving. Reasons for saving have not been intimated (July 2024).

(₹ in lakh)

Districts	Additional Funds through Supplementary	Amount Reappropriated from other heads	Saving
Bengaluru (Urban)	18.86	30.56	20.38
Chitradurga	…	29.14	19.44
Kolar	10.78	60.89	…
Shivamogga	18.45	24.47	…
Tumakuru	20.25	28.33	…
Mysuru	5.06	26.03	17.43
Chikkamagaluru	24.18	17.11	…
Hassan	45.30	20.62	…
Mandya	…	22.44	…
Belagavi	23.47	37.44	24.96
Vijayapura	5.99	19.40	…
Uttara Kannada	37.40	16.36	…
Kalaburgi	42.77	31.84	21.29
Ballari	…	18.71	…

(₹ in lakh)

Districts	Additional Funds through Supplementary	Amount Reappropriated from other heads	Saving
Bidar	26.56	25.81	19.26
Raichur	65.22	22.25	…
Yadgir	13.14	10.23	…
Davangere	…	24.24	16.18
Chikkaballapura	9.01	20.20	…
Bagalkote	31.37	22.90	…
Gadag	7.50	17.40	…
Haveri	54.07	25.14	16.77
Koppal	8.99	12.26	…
Vijayanagara	9.93	15.11	…

	Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(2)	**197 Assistance to Block Panchayats / Intermediate Level Panchayats**				
	1 Taluk Panchayats				
	O	68,838.74			
	R	(+) 4,436.32	73,275.06	73,188.20	(-) 86.86

Additional Funds under 'Block Grants' mainly in respect of following Districts provided through reappropriation towards payment of interim relief to the various districts. Reasons for saving have not been intimated (July 2024).

(₹ in lakh)

Districts	Additional Funds through Reappropriation	Saving
Bengaluru (Urban)	118.30	…
Bengaluru (Rural)	35.91	…
Chitradurga	222.95	…
Kolar	73.12	…
Shivamogga	105.47	36.66
Tumakuru	275.97	…
Mysuru	40.33	…

(₹ in lakh)

Districts	Additional Funds through Reappropriation	Saving
Chikkamagaluru	88.89	…
Dakshina Kannada	56.78	…
Hassan	135.49	…
Mandya	69.11	…
Belagavi	237.10	…
Vijayapura	202.76	…
Dharwar	160.31	37.33
Kalaburgi	272.63	…
Ballari	91.69	…
Bidar	167.42	…
Raichur	550.22	…
Yadgir	118.57	…
Davanagere	162.48	…
Ramanagaraa	32.32	…
Chikkaballapura	370.28	…
Udupi	45.31	…
Bagalkot	241.45	…
Gadag	75.69	…
Haveri	134.10	…
Koppal	115.67	…
Vijayanagara	196.41	…

	Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(3)	***02 Welfare of Scheduled Tribes***				
	196 Assistance to Zilla Panchayats / District Level Panchayats				
	1 Zilla Panchayats				
	O	23,983.80			
	R	(+) 123.02	24,106.82	24,022.23	(-) 84.59

Additional funds under 'Block Grants' were provided through reappropriation to all Districts (₹123.02 lakh) proved excessive, in view of saving (₹84.59 lakkh), reasons for which have not been intimated (July 2024).

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(4)	**197**	**Assistance to Block Panchayats / Intermediate Level Panchayats**				
	6	Taluk Panchayats – CSS / CPS				
		O	14,376.14			
		S	3,738.43	18,114.57	34,697.63	(+) 16,583.06

(a) Additional funds under 'CSS – Central Share – Post-Matric Scholarships to Scheduled Tribal Students – Lumpsum – ZP' (₹1,593.65 lakh) provided through Supplementary Provision (First Instalment) towards Central Share proved insufficient, in view of excess (₹11,587.30 lakh), reasons for which have not been intimated (July 2024).

(b) Additional funds under 'CSS – State Share – Post-Matric Scholarships to Scheduled Tribal Students – Lumpsum – ZP' (₹656.25 lakh) provided through Supplementary Provision (First Instalment) as matching State Share against Central releases proved insufficient, in view of excess (₹3,862.43 lakh), reasons for which have not been intimated (July 2024).

(c) Additional funds under 'CSS – Central Share – Pre-Matric Scholarship to Scheduled Tribal Students – Lumpsum – ZP' (₹1,038.53 lakh) provided through Supplementary Provision (Second and Final Instalment) towards Centrally Sponsored Scheme as administrative cost proved insufficient, in view of excess (₹850.00 lakh), reasons for which have not been intimated (July 2024).

(d) Additional funds under 'CSS – State Share – Pre-Matric Scholarship to Scheduled Tribal Students – Lumpsum – ZP' (₹450.00 lakh) provided through Supplementary Provision (Second and Final Instalment) towards State Share released under Centrally Sponsored Scheme proved insufficient, in view of excess (₹283.33 lakh), reasons for which have not been intimated (July 2024).

(5)	**794**	**Special Central Assistance for Tribal Sub-Plan**				
	05	Various Development Schemes for ST				
		O	18,000.00			
		S	10,625.00			
		R	(+) 1,000.00	29,625.00	29,621.74	(-) 3.26

Additional funds under 'Other Expenses' (₹11,625.00 lakh) were provided through Supplementary Provision (First, Second and Final Instalment) (₹10,625.00 lakh) and partly through reappropriation (₹1,000.00 lakh) towards various development programmes for Scheduled Tribes and for the maintenance of Scheduled Tribe Residential Schools / Colleges of Karnataka Residential Educational Institutions Society.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(6)	***03***	***Welfare of Backward Classes***				
	102	**Economic Development**				
	12	Nomadic / Semi Nomadic Tribes Development Programmes				
		O	365.00			
		S	1.00			
		R	(+) 2,040.81	2,406.81	2,406.81	…

(a) Saving under 'Salaries' (₹31.63 lakh) was surrendered, due to transfer and promotion of staff.

(b) Funds under 'Scholarships and Incentives' (₹2,501.00 lakh) were provided partly through Supplementary Provision (First Instlament) (₹1.00 lakh) and partly through reappropriation (₹2,500.00 lakh) towards payment of scholarships to nomadic / semi-nomadic studying in pre-matric and post-matric students proved excessive, in view of saving (₹441.43 lakh) surrendered, due to difference in students Aadhar number and Bank accounts.

(7)	**196**	**Assistance to Zilla Panchayats / District Level Panchayats**				
	1	Zilla Panchayats				
		O	1,44,156.95			
		R	(+) 1,203.85	1,45,360.80	1,44,557.45	(-) 803.35

(a) Additional Funds under 'Block Grants' mainly in respect of following Districts were provided through reappropriation towards payment of Interim Relief to staff of Zilla Panchayat, reasons for which have not been intimated (July 2024).

(₹ in lakh)

Districts	Additional Funds provided through Reappropriation	Saving amount
Bengaluru (Urban)	6821.92	16.71
Mysuru	1092.71	33.30
Dakshina Kannada	455.03	22.91
Kodagu	4.95	10.00
Dharwar	197.86	26.72
Ballari	595.30	13.60
Bidar	131.05	28.24

(b) Saving under 'Block Grants' mainly in respect of following Districts were reappropriated to other heads, without giving specific reasons.

(₹ in lakh)

Districts	Amount reappropriated to other heads	Saving amount
Bengaluru (Rural)	271.77	7.86
Chitradurga	312.30	29.77
Kolar	187.54	17.80
Shivamogga	484.79	35.14
Tumakuru	499.24	30.66
Chikkamagaluru	178.69	31.29
Hassan	465.78	23.00
Mandya	463.51	32.50
Belagavi	803.79	57.86
Vijayapura	356.28	41.98
Uttara Kannada	400.19	28.81
Kalaburagi	72.96	48.73
Raichur	14.25	23.41
Yadgir	141.34	24.41
Davangere	64.52	27.44
Ramanagara	261.96	14.04
Chikkaballapur	177.98	16.62
Chamarajanagar	137.83	11.20
Udupi	314.45	16.64
Bagalkote	567.38	37.73

(₹ in lakh)

Districts	Amount reappropriated to other heads	Saving amount
Gadag	339.44	21.29
Haveri	192.75	31.68
Koppal	338.19	23.90
Vijayanagara	512.27	18.10

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(8)	**197**	**Assistance to Block Panchayats / Intermediate Level Panchayats**				
	1	Taluk Panchayats				
		O	2,548.40			
		R	(+) 47.31	2,595.71	2,680.49	(+) 84.78

(a) Additional funds under 'Block Grants' (₹47.31 lakh) were provided through reappropriation to all the Districts towards payment of interim relief to staff of Zilla Panchayath.

(b) Reasons for excess under 'Tumakuru' (₹88.06 lakh) have not been intimated (July 2024).

(9)	***04***	***Welfare of Minorities***				
	001	**Direction and Administration**				
	01	Karnataka State Minorities Commission				
		O	1.00			
		S	20.00			
		R	(+) 57.29	78.29	78.29	…

Additional funds under 'Grants-in-Aid – General' (₹77.29 lakh) were provided partly through Supplementary Provision (Second and Final Instalment) towards office maintenance (₹20.00 lakh) and partly through reappropriation (₹57.29 lakh) without giving specific reasons.

(10)	**277**	**Education**				
	04	Scholarships for Minorities and Fee Reimbursement				
		O	16,000.00			
		R	(+) 200.00	16,200.00	16,225.29	(+) 25.29

Additional funds under 'Scholarships and Incentives' (₹200.00 lakh) were provided through reappropriation towards payment of scholarships proved insufficient, in view of excess (₹25.81 lakh), reasons for which have not been intimated (July 2024).

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(11)	09	Opening of New Hostels for Minorities and Maintenance of Moulana Azad Schools / Colleges				
		O	6,702.63			
		R	(+) 1,326.60	8,029.23	7,590.64	(-) 438.59

(a) Additional funds under 'Salaries' (₹126.60 lakh) were provided through reappropriation towards payment of interim relief proved unnecessary, in view of saving (₹353.82 lakh), reasons for which have not been intimated (July 2024).

(b) Additional funds under 'Contract / Outsource' (₹700.00 lakh), 'Other Expenses' (₹423.00 lakh) and 'Building Expenses' (₹60.00 lakh) provided through reappropriation towards maintenance proved excessive, in view of saving (₹37.79 lakh), (₹16.60 lakh) and (₹23.62 lakh) respectively, reasons for which have not been intimated (July 2024).

(vii) Saving in the Capital Section of the Voted Grant occurred mainly under:

(1)	**4225**	**CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES**				
	03	***Welfare of Backward Classes***				
	277	**Education**				
	2	Construction				
		O	29,001.00			
		R	(-) 7,918.24	21,082.76	21,082.75	(-) 0.01

(a) Saving under 'Construction of Residential Schools – Navodaya Pattern (KRIES) – SDP / Aspirational Taluka' (₹2,036.00 lakh), 'SDP-SCP' (₹343.00 lakh), 'SDP-TSP' (₹139.00 lakh), 'Construction' (₹2,000.00 lakh), 'Scheduled Caste Sub Plan' (₹343.00 lakh) and 'Tribal Sub Plan' (₹139.00 lakh) were surrendered, without giving specific reasons.

(b) Saving under 'Construction of Hostels Buildings (BCW Department) – Special Development Plan' (₹950.19 lakh), 'SDP-SCP' (₹212.54 lakh), 'SDP-TSP' (₹87.52 lakh), 'Construction' (₹1,017.70 lakh), 'Scheduled Caste Sub Plan' (₹495.93 lakh), and 'Tribal Sub Plan' (₹153.36 lakh) were surrendered, due to delay in sanction of action plan.

GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT
(ALL VOTED)

		Total grant	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
MAJOR HEADS:				
2235	**SOCIAL SECURITY AND WELFARE**			
2236	**NUTRITION**			
4235	**CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE**			
Revenue –				
Original	2,40,33,57,37			
Supplementary	8,47,81,26	2,48,81,38,63	2,35,56,08,46	(-) 13,25,30,17
Amount surrendered during the year (March 2024)				12,51,85,20
Capital –				
Original	1,32,01,00			
Supplementary	1,00	1,32,02,00	80,74,48	(-) 51,27,52
Amount surrendered during the year (March 2024)				3,66,52

NOTES AND COMMENTS:

(i) The expenditure in the Revenue Section ₹83,910.16 lakh initially met through the additional releases by 10 executive orders, was later on regularized through Supplementary provision.

(ii) An amount of ₹1,25,185.20 lakh was surrendered in the Revenue Section.

(iii) An amount of ₹366.52 lakh was surrendered in the Capital Section.

(iv) Saving in the Revenue Section occurred mainly under:

	Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(1)	**2235 SOCIAL SECURITY AND WELFARE**				
	02 Social Welfare				
	001 Direction and Administration				
	03 Social Service Complex – Anupalana Gruha-Manasa – Kendra				
		O 359.61			
		R (-) 114.88	244.73	244.73	...

(a) Saving under 'Contract / Outsource' (₹40.26 lakh) was surrendered, due to vacant posts.

(b) Saving under 'Grants-in-Aid – General' (₹42.00 lakh) was surrendered, without giving specific reasons.

(2)	05 Directorate for Disabled				
		O 262.83			
		R (-) 51.06	211.77	203.59	(-) 8.18

(a) Saving under 'Salaries' (₹40.52 lakh) was surrendered, without giving specific reasons.

(b) Additional funds under 'General Expenses' (₹50.00 lakh) provided through reappropriation towards printing of handbook and brochures in respect of Women and Child Welfare Department proved unnecessary, in view of saving (₹50.64 lakh) surrendered, due to non-submission of bills in time.

(3)	06 Women's Development Corporation – Establishment and Administration				
		O 445.56			
		R (-) 84.07	361.49	361.49	...

Saving under 'Grants-in-Aid – Salaries' (₹84.07 lakh) was surrendered, due to non-drawal of bills owing to technical problems in Khajane-II.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(4)	**101**	**Welfare of Handicapped**				
	05	Scholarship to the Physically Handicapped				
		O	625.00			
		R	(-) 318.37	306.63	306.63	...

Saving under 'Scholarships and Incentives' (₹298.00 lakh) was surrendered, on account of non-drawal of bills due to prevailing code of conduct on account of General Elections.

(5)	53	NPDRP Programme for the Disabled				
		O	7,603.16			
		R	(-) 1,038.44	6,564.72	6,564.72	...

Saving under 'Honorarium' (₹1,038.44 lakh) was partly reappropriated (₹784.38 lakh) to other heads and partly surrendered (₹254.06 lakh) without giving specific reasons.

(6)	99	Welfare of Physically and Mentally Challenged				
		O	2,859.66			
		R	(-) 275.97	2,583.69	2,573.67	(-) 10.02

(a) Additional funds under 'Salaries' (₹49.97 lakh) provided through reappropriation for payment of salaries and interim relief to officers proved unnecessary, in view of saving (₹57.16 lakh) surrendered, without giving specific reasons.

(b) Saving under 'Maintenance Expenditure' (₹87.51 lakh) was surrendered, due to less claims.

(c) Saving under 'Contract / Outsource' (₹31.10 lakh) was surrendered, due to vacant posts

(d) Saving under 'Financial Assistance/Relief' (₹90.30 lakh), 'Building Expenses' (₹25.85 lakh) and 'Transport Expenses' (₹20.20 lakh) were surrendered, without giving specific reasons.

(7)	**102**	**Child Welfare**				
	24	Prevention of Trafficking in Women & Children				
		O	105.00			
		R	(-) 75.43	29.57	29.57	...

Saving under 'Financial Assistance/Relief' (₹75.43 lakh) was surrendered, without giving specific reasons.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(8)	28	Karnataka State Commission for Protection of Child Rights				
		O	286.27			
		R	(-) 72.43	213.84	234.93	(+) 21.09

(a) Saving mainly under 'Building Expenses' (₹43.64 lakh) was surrendered, without giving specific reasons.

(b) Reasons for excess under 'General Expenses' (₹21.04 lakh) have not been intimated (July 2024).

(9)	33	Special Support of HIV Infected and affected Children				
		O	2,200.00			
		R	(-) 367.07	1,832.93	1,832.94	(+) 0.01

(a) Saving under 'Grants-in-Aid – General' (₹229.55 lakh) was partly reappropriated to other heads (₹100.36 lakh) towards payment of salaries and partly surrendered (₹129.19 lakh) due to less beneficiaries.

(b) Saving under 'Scheduled Caste Sub Plan' (₹95.52 lakh) and 'Tribal Sub Plan' (₹42.00 lakh) were surrendered, due to less number of beneficiaries.

(10)	37	Directorate of Child Protection				
		O	1,072.41			
		R	(-) 864.49	207.92	210.91	(+) 2.99

(a) Saving under 'Subsidiary Expenses' (₹790.00 lakh – entire provision) was surrendered, as the funds were not released due to non-submission of audit report by voluntary organizations.

(b) Saving under 'Maintenance Expenditure (₹54.62 lakh) was surrendered, without giving specific reasons.

(11)	45	Creche for Children				
		O	1,500.00			
		R	(-) 325.43	1,174.57	474.57	(-) 700.00

Saving under 'Other Expenses' (₹325.43 lakh) was partly reappropriated to other heads (₹237.71 lakh) and partly surrendered (₹87.72 lakh) without giving specific reasons. Reasons for final saving (₹700.00 lakh) have not been intimated (July 2024).

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(12)	50	CSS – Central Share – ICDS District Cell				
		O	165.82			
		R	(-) 66.82	99.00	99.00	...

Saving under 'Transfer of Salary Share to SNA' (₹66.82 lakh – entire provision) was surrendered, due to non-release of funds from the Government of India.

(13)	51	CSS – State Share – ICDS District Cell				
		O	266.46			
		R	(-) 200.46	66.00	66.00	...

Saving under 'Transfer of Salary Share to SNA' (₹200.46 lakh – entire provision) was surrendered, due to non-release of funds from the Government of India.

(14)	52	CSS – Central Share – Integrated Child Development Service (204 ICDS Projects)				
		O	42,820.61			
		S	19,028.20			
		R	(-) 16,563.78	45,285.03	45,285.03	...

(a) Additional funds under 'Other Expenses' (₹19,028.20 lakh) were provided through Supplementary Provision (First Instalment) towards Central Share for CSS Scheme – Integrated Child development Service.

(b) Saving under 'Honorarium' (₹12,542.88 lakh) and 'Transfer of Salary Share to SNA' (₹4,020.61 lakh) were surrendered, due to non-release of funds from the Government of India.

(15)	53	CSS – State Share – Integrated Child Development Service (204 ICDS Projects)				
		O	37,811.11			
		S	12,019.08			
		R	(-) 19,639.99	30,190.20	30,190.20	...

(a) Additional funds under 'Other Expenses' (₹12,019.08 lakh) were provided through Supplementary Provision (First Instalment) towards State Share for CSS Scheme – Integrated Child Development Service.

(b) Saving under 'Transfer of Salary Share to SNA' (₹11,311.11 lakh) and 'Honorarium' (₹8,328.88 lakh) was surrendered, due to non-release of funds from Government of India.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(16)	99	Bal Bhavan, Bravery Awards of Children and Women's Day and Juvenile Service Bureau and Child Guidance Clinics				
			O 286.54			
			R (-) 52.88	233.66	233.66	...

Additional funds under 'Grants-in-Aid – Salaries' (₹100.36 lakh) provided through reappropriation towards payment of salary proved unnecessary, in view of saving (₹153.24 lakh) surrendered, due to vacant post.

(17)	**103**	**Women's Welfare**				
	41	Stree Shakti				
			O 331.00			
			R (-) 50.87	280.13	280.13	...

(a) Additional funds under 'Salaries' (₹29.53 lakh) provided through reappropriation towards payment of salary proved excessive, in view of saving (₹23.66 lakh) surrendered, without giving specific reasons,.

(b) Saving under 'Other Expenses' (₹50.59 lakh) was surrendered, without giving specific reasons.

(18)	46	CSS – Central Share – Scheme for Adolescent Girls (SAG)				
			O 50.00			
			R (-) 50.00	...	...	...

Saving under 'Other Expenses' (₹50.00 lakh – entire provision) was surrendered, due to non-release of funds from the Government of India.

(19)	68	CSS – State Share – Pradhan Mantri Maatru Vandana Yojane				
			O 10,732.00			
			S 789.11			
			R (-) 1,177.88	10,343.23	10,343.23	...

(a) Additional funds under 'Scheduled Caste Sub Plan' (₹757.38 lakh) and 'Tribal Sub Plan' (₹31.73 lakh) were provided through Supplementary Provision (Second and Final Instalment) towards State Share of CSS – Pradhan Mantri Maatru Vandana Scheme.

(b) Saving under 'Other Expenses' (₹1,177.88 lakh) due to non-release of funds from the Government of India, was surrendered.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(20)	69	CSS – State Share – Scheme for Adolescent Girls (SAG)				
		O	50.00			
		R	(-) 50.00	...	...	...

Saving under 'Other Expenses' (₹50.00 lakh – entire provision) due to non-release of funds from the Government of India, was surrendered.

(21)	72	Spoorthi – Life Skill Programs for Adolescent Girls				
		O	800.00			
		R	(-) 175.00	625.00	625.00	...

Saving under 'SDP / Aspirational Taluka' (₹175.00 lakh) was surrendered, without giving specific reasons.

(22)	99	Welfare Programme for Women				
		O	2,500.00			
		R	(-) 276.60	2,223.40	2,223.40	...

(a) Additional funds under 'Financial Assistance / Relief' (₹295.02 lakh) provided through reappropriation to residential hostels and for purchase of beds and blankets proved excessive, in view of saving (₹46.14 lakh) surrendered, without giving specific reasons.

(b) Saving under 'Contract / Outsource' (₹161.93 lakh), 'General Expenses' (₹118.29 lakh) and 'Building Expenses' (₹245.26 lakh) was surrendered, without giving specific reasons.

(23)	**106**	**Correctional Services**				
	05	Correctional Buildings				
		O	700.00			
		R	(-) 226.06	473.94	173.94	(-) 300.00

Saving of 'Maintenance Expenditure' (₹226.06 lakh) was surrendered, without giving specific reasons. Reasons for final saving (₹300.00 lakh) have not been intimated (July 2024).

		Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
(24)	15	Centre of excellence in Sudharane Samsthe Samuchaya in collaboration with NIMHANS and NLSUI				
			O 50.00			
			R (-) 50.00	...	...	...

Saving under 'Other Expenses' (₹50.00 lakh – entire provision) was surrendered, without giving specific reasons.

(25)	***60***	***Other Social Security and Welfare Programmes***				
	001	**Direction and Administration**				
	03	Vacant Post Provision				
			O 8,230.84			
			R (-) 5,230.84	3,000.00	...	(-) 3,000.00

Funds under 'Other Allowance' (₹5,230.84 lakh) were partly reappropriated (₹4,515.85 lakh) to other salary heads and partly surrendered (₹714.99 lakh) without giving specific reasons. Reasons for final saving (₹3,000.00 lakh) have not been intimated (July 2024).

(v) Excess in the Revenue Section occurred mainly under:

(1)	**2235**	**SOCIAL SECURITY AND WELFARE**				
	02	***Social Welfare***				
	001	**Direction and Administration**				
	01	Directorate of Women and Children Welfare				
			O 1,884.13			
			R (+) 90.77	1,974.90	1,975.70	(+) 0.80

(a) Additional funds under 'Salaries' (₹121.12 lakh) provided through reappropriation towards payment of salaries and interim relief to staff of Women and Child Welfare department proved unnecessary, in view of saving (₹131.01 lakh) was surrendered, without giving specific reasons.

(b) Additional funds under 'Contract / Outsource' (₹127.69 lakh) provided through reappropriation towards payment of salaries to contract / outsourcing employees proved excessive, in view of saving (₹22.43 lakh) surrendered, without giving specific reasons.

(c) Additional funds under 'General Expenses' (₹100.00 lakh) provided through reappropriation, towards payment of general expenses proved excessive, in view of saving (₹72.15 lakh) surrendered, without giving specific reasons.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(2)	**101**	**Welfare of Handicapped**				
	41	Implementation of the Disability Act for Disabled Persons (SIPDA)				
			O 1.00			
			R (+) 453.30	454.30	454.30	...

Additional funds under 'Other Expenses' (₹454.30 lakh) were provided through reappropriation towards expenditure on account of Centrally Sponsored Schemes for the year 2018-19 and 2019-20 refunded during the current year.

(3)	50	Hostel for Disabled Women				
			O 309.00			
			R (+) 86.08	395.08	395.08	...

Additional funds under 'Grants-in-Aid – General' (₹86.66 lakh) were provided through reappropriation towards payment of Honorarium to handicapped women and hostel staff.

(4)	**102**	**Child Welfare**				
	36	CSS – Salary – Integrated Child Protection Scheme				
			O 5,623.71			
			R (+) 280.67	5,904.38	5,904.38	...

Additional funds under 'Salaries' (₹388.59 lakh) provided through reappropriation towards payment of salaries and Interim Relief proved excessive, in view of saving (₹107.92 lakh) was surrendered, due to vacant posts.

(5)	42	CSS – Central Share One Stop Centre (100 % GOI)				
			O ...			
			S 533.39	533.39	1,054.13	(+) 520.74

Funds under 'Other Expenses' (₹533.39 lakh) provided through Supplementary Provision (First Instalment) towards Central Share received CSS – One Stop Centre Scheme proved insufficient, in view of excess (₹520.74 lakh), reasons for which have not been intimated (July 2024).

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(6)	54	CSS – Central Share (100 % GOI) – Mission Vaatsalya Child Helpline				
			O 1.00			
			S 637.20			
			R (+) 132.87	771.07	771.07	...

Additional funds under 'Grants-in-Aid – General' (₹771.07 lakh) were provided partly through Supplementary Provision (First, Second and Final Instalment) (₹637.20 lakh) and partly through reappropriation (₹133.87 lakh) towards Central Share for CSS – Child Helpine.

(7)	**103**	**Women's Welfare**				
	52	Scheme for Protection of Women Against Domestic Violence				
			O 1,293.49			
			R (+) 43.57	1,337.06	1,346.58	(+) 9.52

(a) Additional Funds under 'Salaries' (₹142.03 lakh) provided through reappropriation towards payment of salaries proved excessive, in view of saving (₹58.74 lakh) surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 and 2022-23 also.

(b) Saving under 'Contract / Outsource' (₹30.11 lakh) was surrendered, without giving specific reasons.

(8)	64	CSS – Central Share – Shakti Sadan (Swadhar Greh, Ujjwala)	800.00	1,036.88	(+) 236.88

Reasons for excess under 'Other Expenses' (₹236.88 lakh) have not been intimated (July 2024).

(9)	70	CSS – State Share – Shakti Sadan (Swadhar Greh, Ujjwala)	400.00	593.64	(+) 193.64

Reasons for excess under 'Other Expenses' (₹193.64 lakh) have not been intimated (July 2024).

(10)	74	CSS – Central Share – Mahila Kiran Sashakthikaran Pariyojana Integrated Farming Cluster (MKSP-IFC)	...	960.00	(+) 960.00

Excess under 'Financial Assistance / Relief' (₹960.00 lakh) was due to release of Central Share after the finalisation of Supplementary Provision (Second and Final Instalment).

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
					(In lakhs of rupees)	
(11)	75	CSS – State Share – Mahila Kiran Sashakthikaran Pariyojana Integrated Farming Cluster (MKSP-IFC)		...	640.00	(+) 640.00

Excess under 'Financial Assistance / Relief' (₹640.00 lakh) was due to release of Central Share after the finalisation of Supplementary Provision (second and Final Instalment).

(12)	**104**	**Welfare of Aged, Infirm and Destitutes**				
	2	Probation and Aftercare Services Department				
			O	8,753.00		
			S	200.00		
			R	(+) 1,597.68	10,550.68	10,582.36	(+) 31.68

Additional funds under 'Senior Citizen Policy – Grants-in-Aid – General' (₹150.00 lakh) were provided through reappropriation, without giving specific reasons.

(13)	**196**	**Assistance to Zilla Panchayats / District Level Panchayats**				
	1	Zilla Panchayat				
			O	7,779.29		
			S	4.00		
			R	(+) 547.80	8,331.09	8,321.58	(-) 9.51

(a) Additional funds under 'Block Grants – All Districts' (₹48.12 lakh) provided through reappropriation towards payment of interim relief to staff of Zilla Panchayat proved excessive, in view of saving (₹27.56 lakh) surrendered, without giving specific reasons.

(b) Additional funds under 'Block Grants – (Physically Handicapped) – Various Districts' (₹108.00 lakh) were provided through reappropriation to meet the expenditure towards newly constructed old age homes.

(c) Additional funds under 'CSS – Salary Share – ICDS (30 Districts ICDS Cell) – Various Districts' (₹420.61 lakh) were provided through reappropriation towards payment of salaries and Interim Relief.

(vi) Saving in the Capital Section occurred mainly under:

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(1)	**4235**	**CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE**				
	02	***Social Welfare***				
	102	**Child Welfare**				
	06	Construction of Anganwadi Buildings (ICDS – NREGA)				
			O 8,000.00			
			R (-) 288.00	7,712.00	2,712.00	(-) 5,000.00

(a) Reasons for saving under 'SDP / Aspirational Taluka' (₹5,000.00 lakh – entire provision) have not been intimated (July 2024).

(b) Saving under 'Construction' (₹288.00 lakh) was surrendered, without giving specific reasons.

(2)	**106**	**Correctional Services**				
	1	Buildings				
			O 100.00			
			R (-) 56.52	43.48	43.48	...

Saving under 'Construction of Department Building and Correctional Centres – Major Works' (₹56.52 lakh) was surrendered, due to non-submission of bills in time.

(vii) Excess in the Capital Section occurred mainly under:

(1)	**4235**	**CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE**				
	02	***Social Welfare***				
	102	**Child Welfare**				
	10	CSS – Central Share (100 % Central – Construction of Anganwadi Building (PM-JANMAN))				
			O ...			
			S 1.00	1.00	240.00	(+) 239.00

Funds under 'Tribal Sub Plan' (₹1.00 lakh) were provided through Supplementary Provision (Second and Final Instalment) towards the new scheme. Reasons for excess (₹239.00 lakh) have not been intimated (July 2024).

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GRANT NO.12 - INFORMATION, TOURISM AND YOUTH SERVICES
(ALL VOTED)

		Total grant	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
MAJOR HEADS:				
2204	**SPORTS AND YOUTH SERVICES**			
2205	**ART AND CULTURE**			
2220	**INFORMATION AND PUBLICITY**			
3053	**CIVIL AVIATION**			
3452	**TOURISM**			
4202	**CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE**			
4220	**CAPITAL OUTLAY ON INFORMATION AND PUBLICITY**			
5452	**CAPITAL OUTLAY ON TOURISM**			
Revenue –				
Original	3,82,24,91			
Supplementary	2,23,60,47	6,05,85,38	5,67,28,05	(-) 38,57,33
Amount surrendered during the year (March 2024)				36,80,20
Capital –				
Original	3,45,01,00			
Supplementary	4,30,00	3,49,31,00	2,61,49,97	(-) 87,81,03
Amount surrendered during the year (March 2024)				87,81,03

NOTES AND COMMENTS:

(i) The expenditure in the Revenue Section ₹11,345.00 lakh initially met through the additional releases by five executive orders, was later on regularized through Supplementary provision.

(ii) An amount of ₹3,680.20 lakh was surrendered in the Revenue Section.

(iii) An amount of ₹8,781.03 lakh was surrendered in the Capital Section.

(iv) Saving in the Revenue Section occurred mainly under:

	Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
			(In lakhs of rupees)		
(1)	**2204 SPORTS AND YOUTH SERVICES**				
	001 Direction and Administration				
	50 Vacant Post Provision				
		O 211.76			
		R (-) 211.76	...	...	...

Funds under 'Other Allowance' (₹211.76 lakh – entire provision) were partly reappropriated (₹119.00 lakh) to other salary heads and partly surrendered (₹92.76 lakh) due to non-filling of vacant posts.

(2)	**2205 ART AND CULTURE**				
	107 Museums				
	01 Government Museums				
		O 786.00			
		R (-) 251.62	534.38	533.52	(-) 0.86

(a) Additional funds under 'Salaries' (₹7.43 lakh) provided through reappropriation towards payment of salaries proved unnecessary, in view of saving (₹25.78 lakh) surrendered, without giving specific reasons.

(b) Saving under 'Other Expenses' (₹213.74 lakh) was surrendered, without giving specific reasons.

(3)	**2220 INFORMATION AND PUBLICITY**				
	60 Others				
	001 Direction and Administration				
	01 Directorate of Information and Publicity				
		O 3,209.80			
		R (-) 825.50	2,384.30	2,384.29	(-) 0.01

Additional funds under 'Salaries' (₹38.82 lakh) were provided through reappropriation towards payment of salaries proved unnecessary, in view of saving (₹49.93 lakh) surrendered, without giving specific reasons.

Saving under 'Other Expenses' (₹55.45 lakh) and 'Subsidies' (₹697.00 lakh) was surrendered, without giving specific reasons.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
					(In lakhs of rupees)	
(4)	50	Vacant Post Provision				
			O 449.48			
			R (-) 449.48	...	...	...

Funds under 'Other Allowance' (₹449.48 lakh – entire provision) were partly reappropriated (₹127.28 lakh) to other salary heads and partly surrendered (₹322.20 lakh) due to non-filling of vacant posts.

(5)	**106**	**Field Publicity**				
	04	Mass Communication and Field Publicity				
			O 1,764.00			
			R (-) 240.96	1,523.04	1,535.73	(+) 12.69

(a) Additional funds under 'Salaries' (₹32.98 lakh) provided through reappropriation towards payment of salary proved unnecessary, in view of saving (₹166.50 lakh) surrendered, without giving specific reasons.

(b) Saving under 'General Expenses' (₹94.07 lakh) was surrendered, without giving specific reasons.

(6)	**3452**	**TOURISM**				
	80	***General***				
	001	**Direction and Administration**				
	50	Vacant Post Provision				
			O 274.05			
			R (-) 274.05	...	...	...

Funds under 'Other Allowance' (274.05 lakh – entire Provision) were partly reappropriated (₹257.18 lakh) to other salary heads and partly surrendered (₹16.87 lakh) due to non-filling of vacant posts.

(7)	**104**	**Promotion and Publicity**				
	01	Tourism Promotion and Publicity				
			O 5,006.40			
			S 800.00			
			R (-) 1,440.15	4,366.25	4,366.25	...

(a) Additional funds under 'General Expenses' (₹800.00 lakh) provided through Supplementary Provision (Second and Final Instalment) towards Olympic Dasara Cup Sports Meet proved unnecessary, in view of saving (₹1,315.24 lakh) surrendered, due to non-release of funds.

(b) Saving under 'Other Expenses' (₹124.52 lakh) was partly reappropriated (₹92.82 lakh) to other heads and partly surrendered (₹31.70 lakh), without giving specific reasons.

(v) Excess in the Revenue Section occurred mainly under:

	Head			*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
					(In lakhs of rupees)	
(1)	**2204**	**SPORTS AND YOUTH SERVICES**				
	104	**Sports and Games**				
	29	Sports Authority of Karnataka				
		O	1,942.01			
		R	(+) 65.00	2,007.01	2,007.00	(-) 0.01

Additional funds under 'Other Expenses' (₹65.00 lakh) were provided through reappropriation for conducting 19th National Master Championship International Triathlon Competition and Beach Festival.

(2)	**2205**	**ART AND CULTURE**				
	101	**Fine Arts Education**				
	11	Karnataka Exhibition Authority				
		O	96.00			
		R	(+) 46.65	142.65	142.64	(-) 0.01

Additional funds under 'Grants-in-Aid – Salaries' (₹68.33 lakh) were provided through reappropriation towards payment of salaries to Officers / Staff of Karnataka Exhibition Authority and for payment of leave salary encashment proved excessive, in view of saving (₹18.56 lakh) surrendered, without giving specific reasons.

(3)	**102**	**Promotion of Arts and Culture**				
	78	Development Authority (Sahyadri, Lakkundi, Chalukya, Hampi)				
		O	63.30			
		R	(+) 14.15	77.45	77.45	...

Additional funds under 'Grants-in-Aid – Salaries' (₹23.10 lakh) were provided through reappropriation towards payment of salaries to Officers.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
					(In lakhs of rupees)	
(4)	**2220**	**INFORMATION AND PUBLICITY**				
	01	***Films***				
	800	**Other Expenditure**				
	14	Establishment of Memorials				
		O	25.00			
		S	75.47			
		R	(+) 50.00	150.47	150.47	...

(a) Additional funds under 'Financial Assistance / Relief' (₹75.47 lakh) were provided through Supplementary Provision (First Instalment) towards construction of Dr. Vishnuvardhan Memorial.

(b) Additional funds under 'Maintenance Expenditure' (₹50.00 lakh) were provided through reappropriation towards maintenance of Dr. Vishnuvardhan and Dr. Ambareesh Memorials.

(vi) Saving in the Capital Section occurred mainly under:

(1)	**4202**	**CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE**				
	03	***Sports and Youth Services***				
	102	**Sports Stadia**				
	01	Construction of State Level Stadiums				
		O	3,450.00			
		R	(-) 500.00	2,950.00	2,950.00	...

Saving under 'Capital Expenses' (₹500.00 lakh) was surrendered, without giving specific reasons.

	Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(2)	***04*** ***Art and Culture***				
	101 **Fine Arts Education**				
	02 Archaeology and Museums				
	O	1,050.00			
	R	(-) 278.79	771.21	771.21	...

Saving under 'Major Works' (₹278.79 lakh) was surrendered, without giving specific reasons.

(3)	**5452** **CAPITAL OUTLAY ON TOURISM**				
	01 ***Tourist Infrastructure***				
	101 **Tourist Centre**				
	07 Jog Development Works by KPCL				
	O	15,000.00			
	R	(-) 7,500.00	7,500.00	7,500.00	...

Saving under 'Capital Expenses' (₹7,500.00 lakh) was surrendered, without giving specific reasons.

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GRANT NO.13 - FOOD AND CIVIL SUPPLIES
(ALL VOTED)

		Total grant	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
MAJOR HEADS:				
2408	**FOOD, STORAGE AND WAREHOUSING**			
3456	**CIVIL SUPPLIES**			
3475	**OTHER GENERAL ECONOMIC SERVICES**			
5475	**CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES**			
Revenue –				
Original	1,04,53,53,94			
Supplementary	2,97,46,65	1,07,51,00,59	77,92,29,09	(-) 29,58,71,50
Amount surrendered during the year (March 2024)				29,18,61,48
Capital –				
Original	6,01,00			
Supplementary	...	6,01,00	6,00,11	(-) 89
Amount surrendered during the year (March 2024)				89

NOTES AND COMMENTS:

(i) The expenditure in the Revenue Section ₹29,746.65 lakh initially met through the additional releases by two executive orders, was later on regularised through Supplementary Provision.

(ii) An amount of ₹2,91,861.48 lakh was surrendered in the Revenue Section.

(iii) An amount of ₹0.89 lakh was surrendered in the Capital Section.

(iv) Saving in the Revenue Section occurred mainly under:

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
					(In lakhs of rupees)	
(1)	**2408**	**FOOD, STORAGE AND WAREHOUSING**				
	01	***Food***				
	001	**Direction and Administration**				
	08	Karnataka State Food Commission				
			O 125.80			
			R (-) 100.08	25.72	25.73	(+) 0.01

Saving under 'Contract / Outsource' (₹84.80 lakh) due to the retirement of Chairman and Members of the Commission, was surrendered.

(2)	50	Vacant Post Provision				
			O 1,255.05			
			R (-) 1,255.05	...	...	...

Saving under 'Other Allowance' (₹1,255.05 lakh – entire provision) partly reappropriated (₹1,037.39 lakh) and partly surrendered (₹217.66 lakh) due to non-filling up of vacant posts.

(3)	**102**	**Food Subsidies**				
	01	Subsidy for Food Grains Distribution for AAY and PHH Beneficiaries under Anna Bhagya Scheme				
			O 10,26,500.00			
			R (-) 2,88,032.50	7,38,467.50	7,34,467.51	(-) 3,999.99

(a) Saving under 'Subsidies' (₹2,11,133.21 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 also.

(b) Saving under 'Scheduled Caste Sub Plan' (₹54,173.03 lakh) was surrendered, without giving specific reasons. Reasons for final saving (₹2,700.00 lakh) have not been intimated (July 2024). Saving occurred under this head during 2022-23 also.

(c) Saving under 'Tribal Sub Plan' (₹22,726.26 lakh) was surrendered, without giving specific reasons. Reasons for final saving (₹1,300.00 lakh) have not been intimated (July 2024). Saving occurred under this head during 2022-23 also.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(4)	04	IT Initiative for Public Distribution System				
		O	1,750.00			
		R	(-) 1,594.47	155.53	155.53	...

Saving under 'Modernisation' (₹1,594.47 lakh) partly reappropriated (₹12.00 lakh) to other heads and partly surrendered (₹1,582.47 lakh) without giving specific reasons.

(5)	07	Subsidy for Rice Distribution for NPHH Beneficiaries under Annabhagya Scheme				
		O	1,000.00			
		R	(-) 493.02	506.98	506.98	...

Saving under 'Subsidises' (₹493.02 lakh) was surrendered, without giving specific reasons.

(v) CONSUMER WELFARE FUND:

(a) The Consumer Welfare Fund was created during September 2006 under Public Account 'Reserve Funds not Bearing Interest' below the Major Head '8229 – Development and Welfare Funds - 200 – Other Development and Welfare Fund - 65 – Consumer Welfare Fund (8229-00-200-0-65). According to the rules of the Fund, the seed money from Central Consumer Welfare fund from Government of India, assistance provided by Central Government for strengthening consumer movement in the State, matching grants or any assistance by the State Government and Court Fee accrued with the District and State Consumer Fora, any penalty paid by manufacturers of consumer products or service provider and any returns from the investment of the accumulation in the Fund and any other amount received by the State Government for the purpose of the Fund, shall be credited to the Fund. The accumulation in the Fund shall be utilised by the State Government for the welfare of the Consumers.

The opening balance in the Consumer Welfare Fund as on 1 April 2023 was ₹94.29 lakh. During the year 2023-24, no amount was credited to the Fund though the provision of ₹10.00 lakh was made in the Budget to transfer the application fees and penalties paid by the Manufacturers of Consumer Products or Service Provider accrued with the District and State Consumer Fora.

During the year 2023-24, the expenditure of ₹10.79 lakh initially booked under Revenue Section of the grant was shown as met out of the fund head. The balance in the Consumer Welfare Fund as on 31 March 2024 was ₹83.51 lakh.

Consumer Welfare Fund (GST): Subsequent to enactment of Central Goods and Services Tax Act, 2017, the Fund has been set up under section 57 of the Act, while the rules have been incorporated in Rule 97 of CGST Rules, 2017. As per this, the money which are non-refundable to the manufactures etc., are to be credited to the Fund.

The receipts accounted initially under Head of Account 0006-00-101-01 Tax Collections under Consumer Welfare Fund under KGST Act during the financial year will be transferred to the Consumer Welfare Fund by debiting 2043-00-797-0-01-261 – Transfer to Consumer Welfare Fund under KGST Act-Inter Account Transfers and crediting the Consumer Welfare Fund 8229-00-200-65.

The accumulations in the Fund are to be utilised by the State Government for the welfare of the Consumers.

There was an opening balance of ₹38.60 lakh as on 1 April 2023. During 2023-24, an amount of ₹5.09 lakh was credited to the Fund Account. The closing balance stood at ₹43.69 lakh (cr) as on 31 March 2024.

(b) CORPUS FUND: The Government of India have notified the revised Central Consumer Welfare Fund Guidelines in 2007-08, in order to strengthen the Consumer Welfare Fund in all the States and envisaged for establishment of a corpus (₹10.00 crore) as State Consumer Welfare Fund supported by 75 *per cent* of the corpus by the Central Government.

Accordingly, the Corpus Fund was established during 2013-14, by crediting the Central share of ₹7.50 crore received in two Instalment of ₹2.63 crore (2012-13) and ₹4.87 crore (2013-14) and State's share of ₹2.50 crore to the Interest bearing Deposit account under 'K–Deposits and Advances – 8342 Other Deposits – 120 Miscellaneous Deposits – 29 Deposits of Consumer Welfare Fund' in Public Account.

As per the Government of India guidelines, the corpus as such should not be spent on any activities and only the interest generated from the Corpus Fund should be utilised for meeting the expenditure on local programmes and activities relating to welfare and protection of Consumers.

There was an opening balance of ₹1,508.75 lakh as on 1 April 2023. During 2023-24, no amount was credited to the Fund Account. Balance under Corpus Fund stood at ₹1,508.75 lakh as on 31 March 2024.

The details of the transactions of the Fund are given in Statement No.21 below 8342 – 120 – Miscellaneous Deposits (which includes Corpus Fund) of the Finance Accounts 2023-24.

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GRANT NO.14 - REVENUE

		Total grant	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
MAJOR HEADS:				
2020	**COLLECTION OF TAXES ON INCOME AND EXPENDITURE**			
2029	**LAND REVENUE**			
2030	**STAMPS AND REGISTRATION**			
2052	**SECRETARIAT – GENERAL SERVICES**			
2053	**DISTRICT ADMINISTRATION**			
2070	**OTHER ADMINISTRATIVE SERVICES**			
2075	**MISCELLANEOUS GENERAL SERVICES**			
2235	**SOCIAL SECURITY AND WELFARE**			
2245	**RELIEF ON ACCOUNT OF NATURAL CALAMITIES**			
2250	**OTHER SOCIAL SERVICES**			
2506	**LAND REFORMS**			
4059	**CAPITAL OUTLAY ON PUBLIC WORKS**			
4070	**CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES**			
4250	**CAPITAL OUTLAY ON OTHER SOCIAL SERVICES**			
4515	**CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES**			
Revenue –				
Voted –				
Original		1,59,54,31,30		
Supplementary		9,63,21,79	1,69,17,53,09	1,61,29,06,14 (-) 7,88,46,95
Amount surrendered during the year (March 2024)				8,25,18,27

GRANT NO.14 - REVENUE – contd.

		Total appropriation	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
Capital –				
Voted –				
Original	2,13,02,00			
Supplementary	50,00,00	2,63,02,00	2,55,01,26	(-) 8,00,74
Amount surrendered during the year (March 2024)				4,60,50
Capital –				
***Charged* –**				
Original	*1,00*			
Supplementary	*...*	*1,00*	*...*	*(-)1,00*
Amount surrendered during the year (March 2024)				*1,00*

NOTES AND COMMENTS:

(i) The expenditure under the Revenue Section of the Voted Grant ₹88,641.00 lakh initially met through the additional releases by four executive orders, was later on regularized through supplementary provision.

(ii) An amount of ₹82,518.27 lakh was surrendered in the Revenue Section of the Voted Grant.

(iii) The expenditure under the Capital Section of the Voted Grant ₹5,000.00 lakh initially met through the additional release by an executive order, was later on regularized through supplementary provision.

(iv) An amount of ₹460.50 lakh was surrendered in the Capital Section of the Voted Grant.

(v) An amount of ₹1.00 lakh was surrendered in the Capital Section of the *Charged* Appropriation.

(vi) Saving in the Revenue Section of the Voted grant occurred mainly under:

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
					(In lakhs of rupees)	
(1)	**2029**	**LAND REVENUE**				
	103	**Land Records**				
	1	Survey Settlement and Land Records				
			O 38,074.99			
			R (-) 4,286.75	33,788.24	33,784.69	(-) 3.55

(a) (i) Additional funds under 'Executive Establishment – Salaries' (₹1,254.22 lakh) provided through reappropriation towards payment of interim relief for the period from April 2023 to July 2023 and salary to the officer / staff proved excessive, in view of saving (₹3,292.91 lakh) surrendered, without giving specific reasons.

(ii) Additional funds under 'General Expenses' (₹41.70 lakh) provided through reappropriation for payment of incentives to staff / officer (834 in numbers) of department of land records towards computer literacy examination proved excessive, in view of saving (₹20.81 lakh) surrendered, without giving specific reasons.

(iii) Saving under 'Building Expenses' (₹46.81 lakh) and 'Transport Expenses' (₹253.47 lakh) was surrendered, without giving specific reasons.

(b) Saving under 'Expenses incurred under Atal Janasnehi Centres – Contract / Outsource' (₹1,352.05 lakh), 'General Expenses' (₹400.30 lakh), 'Telephone Charges' (₹140.99 lakh) and 'Building Expenses' (₹75.21 lakh) was surrendered, without giving specific reasons.

(2)	**2053**	**DISTRICT ADMINISTRATION**				
	093	**District Establishments**				
	01	Vacant Post Provision				
			O 14,910.61			
			R (-) 14,910.61	...	...	...

Funds under 'Other Allowance' (₹14,910.61 lakh – entire provision) were partly reappropriated (₹8,912.19 lakh) to other salary heads and partly surrendered (₹5,998.42 lakh).

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(3)	**094**	**Other Establishments**				
	5	Acquisition of Land on Behalf of Other Acquiring bodies				
		O	138.00			
		R	(-) 40.05	97.95	97.95	...

Saving under 'Bangalore Division – Salaries' (₹44.19 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 and 2022-23 also.

(4)	**800**	**Other Expenditure**				
	11	Strengthening of Karnataka Public Land Corporation Limited				
		O	131.44			
		R	(-) 23.35	108.09	108.09	...

Saving mainly under 'Grants-in-Aid – Salaries' (₹20.02 lakh) was surrendered, without giving specific reasons.

(5)	**2070**	**OTHER ADMINISTRATIVE SERVICES**				
	105	**Special Commission of Enquiry**				
	04	Competent Authority appointed to conduct inquiries under the KPID Act (Kanva and Others)				
		O	129.68			
		R	(-) 104.98	24.70	24.70	...

Saving mainly under 'Grants-in-Aid – Salaries' (₹74.92 lakh) and 'GIA Contract / Outsource' (₹30.06 lakh) was surrendered, without giving specific reasons.

(6)	**2235**	**SOCIAL SECUTIRTY AND WELFARE**				
	02	***Social Welfare***				
	101	**Welfare of Handicapped**				
	20	CSS – Central Share – Monthly Financial Assistance to the Physically Challenged and the Disabled Poor (NSAP)				
		O	1,618.00			
		R	(-) 415.40	1,202.60	1,202.60	...

Saving mainly under 'Social Security Pension' (₹138.41 lakh) and 'Scheduled Caste Sub Plan' (₹259.15 lakh) was surrendered, due to non-release of Third and Fourth Instalment of Central Share from the Government of India.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(7)	***60***	***Other Social Security and Welfare Programmes***				
	001	**Direction and Administration**				
	01	Directorate of Pension				
		O	4,562.47			
		R	(-) 903.52	3,658.95	3,512.08	(-) 146.87

(a) Additional funds under 'Salaries' (₹96.48 lakh) provided through reappropriation towards payment of interim relief for the period from April 2023 to July 2023 and arrears of salary proved unnecessary, in view of final saving (₹120.05 lakh), reasons for which have not been intimated (July 2024). Saving occurred under this head during 2021-22 and 2022-23 also.

(b) Saving under 'Financial Assistance/Relief' (₹1,000.00 lakh – entire provision) was reappropriated to other heads, due to non-receipt of any application for relief / compensation pertaining to cases of Covid pandemic. Saving occurred under this head during 2022-23 also.

(8)	02	New Social Security (Sandhya Suraksha) (NSAP)				
		O	4,84,182.89			
		R	(-) 48,381.55	4,35,801.34	4,34,825.30	(-) 976.04

Saving under 'Social Security Pensions' (₹17,119.00 lakh), 'Scheduled Caste Sub Plan' (₹23,402.00 lakh) and 'Tribal Sub Plan' (₹7,860.55 lakh) was reappropriated to other heads due to less number of beneficiaries under the Sandhya Suraksha Scheme. Reasons for final saving under 'Social Security Pension' (₹976.01 lakh) have not been intimated (July 2024).

(9)	**107**	**Swatantrata Sainik Samman Pension Scheme**				
	01	State Freedom Fighters Pensions				
		O	5,370.00			
		R	(-) 2,498.92	2,871.08	2,871.08	...

Saving under 'Pension and Retirement Benefits' (₹2,498.92 lakh) due to non-payment of pension / honorarium to the State Freedom Fighters owing to death of the pensioner, non-submission of life certificate, non-mapping of NPCI (National Payments Corporation of India) and invalid AADHAR, was surrendered.

		Head	*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(10)	**2245**	**RELIEF ON ACCOUNT OF NATURAL CALAMITIES**			
	05	***State Disaster Response Fund***			
	101	**Transfer to Reserve Funds and Deposit Accounts – State Disaster Response Fund**			
	09	XV Finance Commission Grants – Transfer of Central Share to State Disaster Mitigation Fund	17,440.00	...	(-) 17,440.00

Reasons for saving under 'Inter Account Transfers' (₹17,440.00 lakh – entire provision) have not been intimated (July 2024). Saving occurred under this head during 2022-23 also.

(11)	10	Transfer of State Share to State Disaster Mitigation Fund				
		O	5,813.00			
		S	2,695.90	8,508.90	...	(-) 8,508.90

Additional funds under 'Inter Account Transfers' (₹2,695.90 lakh) provided through Supplementary Provision (First Instalment) proved unnecessary, in view of saving (₹8,508.90 lakh – entire provision), reasons for which have not been intimated (July 2024). Saving occurred under this head during 2022-23 also.

(12)	***08***	***State Disaster Mitigation Fund***				
	101	**Disaster Mitigation**				
	01	State Disaster Mitigation Fund				
		O	23,253.00			
		S	2,695.90			
		R	(-) 25,948.90	...	...	...

Additional funds under 'Other Expenses' (₹2,695.90 lakh) provided through Supplementary Provision (First Instalment) inclusive of interest amount of ₹2,238.90 lakh as per Reserve Bank of India guidelines for opening balance of ₹23,710.00 lakh in the State Disaster Mitigation Fund and also shortfall of ₹457.00 lakh for release from the fund during 2023-24 proved unnecessary, in view of saving (₹25,948.90 lakh – entire provision) surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 also.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
					(In lakhs of rupees)	
(13)	***80***	***General***				
	102	**Management of Natural Disasters, Contingency Plans in disasters prone Areas**				
	01	State Disaster Response Fund				
		O	93,014.00			
		S	88,067.57			
		R	(-) 22,641.88	1,58,439.69	1,58,439.69	...

(a) Additional funds under 'Other Expenses' (₹78,227.72 lakh) partly provided through Supplementary Provision (First, Second and Final Instalment) (₹38,067.57 lakh) including the opening balance of ₹242.00 lakh in State Disaster Relief Fund and interest amount of ₹20.57 lakh payable on the said amount as per Reserve Bank of India guidelines and for payment of crop loss compensation to farmers in the first phase due to drought and partly through reappropriation (₹40,160.15 lakh) proved excessive, in view of saving (₹21,966.79 lakh) surrendered, without giving specific reasons.

(b) Additional funds under 'Minor Works' (₹50,000.00 lakh) provided through Supplementary Provision (First Instalment) to Rajiv Gandhi Housing Corporation Limited, Bengaluru as additional share of State Government over and above the State Disaster Relief Fund Guidelines rate for the damaged houses during flood occurred during the year 2019-20 to 2022-23 proved excessive, in view of saving (₹29,780.00 lakh) reappropriated to other heads since maintenance works was not carried out as there was no floods during the year.

(c) Saving mainly under 'General Expenses' (₹11,055.24 lakh) was partly reappropriated (₹10,380.15 lakh) to other heads and partly surrendered (₹675.09 lakh) as the State had declared drought as the result of it, training was not conducted for capacity building.

(14)	03	CSS – Central Share – National Cyclone Risk Mitigation Project				
		O	2,500.00			
		R	(-) 714.00	1,786.00	1,766.46	(-) 19.54

Saving mainly under 'Other Expenses' (₹714.00 lakh) was reappropriated to other heads, due to non-release of funds from the Government of India. Saving occurred under this head during 2021-22 and 2022-23 also.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(15)	05	CSS – State Share – National Cyclone Risk Mitigation Project				
		O	834.00			
		R	834.00	...	...	...

Saving mainly under 'Other Expenses' (₹834.00 lakh – entire provision) were partly reappropriated (₹157.57 lakh) to other heads and partly surrendered (₹676.43 lakh) due to completion of the projects. Saving occurred under this head during 2021-22 and 2022-23 also.

(16)	**2250**	**OTHER SOCIAL SERVICES**				
	103	**Upkeep of Shrines, Temples etc.,**				
	1	Kudalasangama Development Board				
		O	88.00			
		R	(-) 41.19	46.81	46.81	...

Saving mainly under 'Grants-in-Aid – General' (₹50.00 lakh – entire provision) was surrendered, without giving specific reasons.

(17)	8	Kittooru Abhivruddhi Pradhikaara				
		O	1,000.00			
		R	(-) 500.00	500.00	500.00	...

Saving under 'Other Expenses' (₹500.00 lakh) was surrendered, without giving specific reasons.

(18)	**2506**	**LAND REFORMS**				
	012	**Statistics and Evaluation**				
	03	Urban Property Ownership Record Project				
		O	577.10			
		R	(-) 511.84	65.26	65.24	(-) 0.02

Saving under 'Contract / Outsource' (₹155.17 lakh), 'Office Expenses' (₹106.51 lakh) and 'General Expenses' (₹236.30 lakh) was surrendered, without giving specific reason. Saving occurred under 'Office Expenses' and 'General Expenses' during 2022-23 also.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(19)	**103**	**Maintenance of Land Records**				
	01	Indexing, Cataloguing, Pre-list Preparation and Scanning of Land Records				
		O	1,000.00			
		R	(-) 976.96	23.04	23.04	...

Saving under 'General Expenses' (₹976.96 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 and 2022-23 also.

(20)	02	National Land Records Management Programme (NLRMP)				
		O	10,000.00			
		R	(-) 8,484.79	1,515.21	1,515.21	...

Saving under 'Other Expenses' (₹8,484.79 lakh) was partly reappropriated (₹7,139.63 lakh) to other heads and partly surrendered (₹1,345.16 lakh) without giving specific reasons. Saving occurred under this head during 2021-22 and 2022-23 also.

(vii) Excess in the Revenue Section of the Voted Grant occurred mainly under:

(1)	**2029**	**LAND REVENUE**				
	001	**Direction and Administration**				
	01	Directorate of Survey Settlement and Land Records				
		O	5,190.60			
		R	(+) 629.29	5,819.89	5,514.18	(-) 305.71

(a) Additional funds under 'Salaries' (₹233.04 lakh) provided through reappropriation towards payment of interim relief for the period from April 2023 to July 2023 and salary to the newly appointed 38 surveyors proved excessive, in view of saving (₹192.84 lakh) reasons for which have not been intimated (July 2024).

(b) Additional funds under 'Contract / Outsource' (₹400.00 lakh) provided through reappropriation towards payment of salary to employees appointed on contract basis proved excessive, in view of saving (₹101.27 lakh), reasons for which have not been intimated (July 2024).

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving(-)*
(2)	04	Commissionerate of Revenue				
		O	63.00			
		S	106.00			
		R	(+) 119.61	288.61	291.76	(+) 3.15

(a) Additional funds under 'General Expenses' (₹156.00 lakh) were partly provided through Supplementary Provision (₹106.00 lakh) (Second and Final Instalment) for better Governance, Culture, communication and Digital reforms project executed by Revenue Department and partly through reappropriation (₹50.00 lakh), without giving specific reasons.

(b) Additional funds under 'Salaries' (₹105.51 lakh) provided through reappropriation, proved excessive, in view of saving (₹58.37 lakh) surrendered, without giving specific reasons.

(c) Additional funds under 'Transport Expenses' (₹20.00 lakh) were provided through reappropriation, without giving specific reasons.

(3)	**102**	**Survey and Settlement Operations**				
	1	Survey Settlement Establishment				
		O	7,948.94			
		S	2,000.00			
		R	(+) 726.00	10,674.94	10,351.50	(-) 323.44

(a) (i) Additional funds under 'Expenses incurred under Mojini – General Expenses' (₹2,800.00 lakh) partly provided through Supplementary Provision (First Instalment) (₹2,000.00 lakh) towards payment of salary to licensed land surveyors and partly through reappropriation (₹800.00 lakh) for payment of honorarium to the licensed land surveyors proved excessive, in view of saving (₹212.77 lakh), reasons for which have not been intimated (July 2024). Saving occurred under this head during 2022-23 also.

(ii) Reasons for saving under 'Office Expenses' (₹59.28 lakh) and 'Building Expenses' (₹49.86 lakh) have not been intimated (July 2024). Saving occurred under this head during 2022-23 also.

(b) Saving under 'Formation of New Revenue Villages – General Expenses' (₹56.90 lakh) was surrendered, without giving specific reasons.

		Head	*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving(-)*
(4)	**797**	**Transfer to Reserve Funds and Deposit Accounts**			
	01	Transfer of Mojini User Fund	10,000.00	54,859.78	(+) 44,859.78

Expenditure under 'Inter Account Transfers' (₹54,859.79 lakh) depends on the actual collection of the user charges. Excess (₹44,859.78 lakh) indicates that actual receipts are more than the estimated receipts that stood transferred to the Fund Head under Public Account of the State.

(5)	02	Transfer to Atal Janashehi User Fund	5,000.00	5,241.17	(+) 241.17

Expenditure under 'Inter Account Transfers' (₹5,241.71 lakh) depends on the actual collection of the user charges at Atal Janashehi Centres. Excess (₹241.17 lakh) indicates that actual receipts are more than the estimated receipts that stood transferred to the Fund Head under Public Account of the State.

(6)	**2052**	**SECRETARIAT – GENERAL SERVICES**				
	099	**Board of Revenue**				
	01	Karnataka Appellate Tribunal				
		O	930.95			
		R	(+) 316.47	1,247.42	1,192.22	(-) 55.20

Additional funds under 'Salaries' (₹316.47 lakh) provided through reappropriation towards payment of interim relief for the period from April 2023 to July 2023 and to meet the expenditure towards payment of arrears pay to the 13 members of retired District Judges as per Second National Judicial Pay Commission (SNJPC) recommendation proved excessive, in view of saving (₹44.68 lakh), reasons for which have not been intimated (July 2024).

(7)	**2053**	**DISTRICT ADMINISTRATION**				
	093	**District Establishments**				
	1	Deputy Commissioners				
		O	12,302.99			
		R	(+) 1,793.19	14,096.18	14,096.20	(+) 0.02

(a) (i) Additional funds under 'Deputy Commissioners – Establishment – General Expenses' (₹2,400.00 lakh) provided through reappropriation to meet the expenditure towards program of District Level Guarantee Schemes proved excessive, in view of saving (₹527.97 lakh) surrendered, without giving specific reasons.

(ii) Additional funds under 'Contract / Outsource' (₹327.96 lakh) provided through reappropriation for payment of salary to the outsourced staff proved excessive, in view of saving (₹293.46 lakh) surrendered, without giving specific reasons.

(iii) Additional funds under 'Building Expenses' (₹110.76 lakh) provided through reappropriation, proved unnecessary, in view of saving (₹153.45 lakh) surrendered, without giving specific reasons.

(iv) Additional funds under 'Salaries' (₹510.99 lakh) provided through reappropriation for payment of interim relief for the period from April 2023 to July 2023 and arrears of pay to the officers / staff proved excessive, in view of saving (₹402.19 lakh) surrendered, without giving specific reasons.

(v) Saving under 'Purchase of Furniture / Fixtures for Office' (₹38.65 lakh), 'Machinery and Equipments' (₹54.13 lakh) and Transport Expenses' (₹66.88 lakh) was surrendered, without giving specific reasons.

(b) (i) Additional funds under 'Special Court under Karnataka Land Grabbing Prohibition Act 2011 – Salaries' (₹31.80 lakh) provided through reappropriation towards payment of arrears of pay per Second National Judicial Pay Commission (SNJPC) recommendation.

(ii) Saving mainly under 'Non-Salary' heads (₹37.56 lakh) was surrendered, without giving specific reasons.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving(-)*
				(In lakhs of rupees)		
(8)	**094**	**Other Establishments**				
	3	Acquisition of Land on behalf of the Defence Department – SEABIRD Naval base				
		O	58.00			
		R	(+) 13.10	71.10	71.10	...

Additional funds under 'Hubli Ankola Railway Broadguage – Salaries' (₹19.19 lakh) provided through reappropriation for payment of arrears of pay to the staff.

(9)	**2070**	**OTHER ADMINSITRATIVE SERVICES**				
	112	**Rent Control**				
	01	House Rent and Accommodation Controller Bengaluru Division				
		O	233.00			
		R	(+) 51.90	284.90	262.21	(-) 22.69

Additional funds under 'Salaries' (₹51.90 lakh) provided through reappropriation for payment of arrears of pay / pay to the staff proved excessive, in view of saving (₹22.69 lakh), reasons for which have not been intimated (July 2024). Saving occurred under this head during 2022-23 also.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving(-)*
					(In lakhs of rupees)	
(10)	**2235**	**SOCIAL SECURITY AND WELFARE**				
	60	***Other Social Security and Welfare Programmes***				
	102	**Pensions under Social Security Schemes**				
	1	Old Age Pension Scheme				
		O	2,53,178.15			
		S	730.00			
		R	(+) 40,393.95	2,94,302.10	2,87,403.76	(-) 6,898.34

(a) (i) Additional funds under 'Widow Pension for Farmers Suicide Cases – Financial Assistance / Relief' (₹3,362.21 lakh) provided partly through Supplementary Provision (First Instalment) (₹730.00 lakh) to pay the compensation in Farmers suicide cases during the year 2022-23 and 2023-24 and partly through reappropriation (₹2,632.21 lakh) towards payment of compensation to farmers in respect of cases of snake bite, accidental death and suicide cases proved excessive, in view of saving (₹40.35 lakh), reasons for which have not been intimated (July 2024). Saving occurred under this head during 2022-23 also.

(ii) Additional funds under 'Social Security Pensions' (₹21.00 lakh) provided through reappropriation for payment to the beneficiaries proved unnecessary, in view of saving (₹54.05 lakh), reasons for which have not been intimated (July 2024). Saving occurred under this head during 2022-23 also.

(b) Additional funds under 'Mythri – Social Security Pensions' (₹21.00 lakh) provided through reappropriation for payment to the beneficiaries under the scheme proved unnecessary, in view of saving (₹36.12 lakh) surrendered, due to cases of death, invalid AADHAR, NPCI not mapped, freezing of account of the beneficiaries under the scheme. Saving occurred under this head during 2022-23 also.

(c) (i) Additional funds under 'CSS – State Share – Old Age Pension (NSAP) – Social Security Pensions' (₹17,000.00 lakh) provided through reappropriation for payment of old age pension to the beneficiaries under the scheme proved excessive, in view of saving (2,578.01 lakh), reasons for which have not been intimated (July 2024). Saving occurred under this head during 2022-23 also.

(ii) Additional funds under 'Scheduled Caste Sub Plan' (₹22,902.00 lakh) and 'Tribal Sub Plan' (₹3,224.00 lakh) provided through reappropriation for payment of old age pension to the beneficiaries under the scheme proved excessive, in view of saving (₹495.00 lakh) and (₹3,291.99 lakh) respectively, reasons for which have not been intimated (July 2024). Saving occurred under this head during 2022-23 also.

(d) (i) Saving under 'CSS – Central Share – Old Age Pension (NSAP) – TSP' (₹302.79 lakh) were partly reappropriated (₹269.86 lakh) to other heads and partly surrendered (₹32.93 lakh) due to non-release of Third and Fourth Instalment of grants from the Government of India. Saving occurred under this head during 2022-23 also.

(ii) Saving under 'Social Security Pensions' (₹1,406.06 lakh) and 'Scheduled Caste Sub Plan' (₹3,438.29 lakh) was surrendered, due to non-release of Third and Forth Instalment of grants from Government of India.

(e) Reasons for final saving under 'Monthly Financial Assistance to Endosulphan Victims – Social Security Pension' (₹214.38 lakh) have not been intimated (July 2024). Saving occurred under this head during 2022-23 also.

(f) Saving under 'Manaswini – Social Security Pensions' (₹225.00 lakh) was surrendered, due to less number of beneficiaries than expected under this scheme. Reasons for final saving (₹224.38 lakh) have not been intimated (July 2024). Saving occurred under this head during 2022-23 also.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving(-)*
(11)	**107**	**Swatantrata Sainik Samman Pension Scheme**				
	08	Goa Freedom Fighters Pension				
			O 391.00			
			R (+) 174.65	565.65	565.65	...

Additional funds under 'Pension and Retirement Benefits' (₹300.00 lakh) provided through reappropriation for payment towards family pension / honorarium to Goa freedom fighters of the State proved excessive, in view of saving (₹125.35 lakh) surrendered, due to less payment of family pension / honorarium to the fighters, in loses of death / absconding / non-submission of life certificate / NPCI not mapped / invalid AADHAR as the end of March 2023.

	Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)	
(12)	**2506 LAND REFORMS**				
	101 Regulation of Land Holdings and Tenancy				
	4 Annuity Payable to Religious, Charitable and Other Institutions				
		O 2,200.00			
		R (+) 236.48	2,436.48	2,436.48	...

Additional funds under 'Compensation to Non-Inam Lands – Grants-in-Aid – General' (₹714.00 lakh) provided through reappropriation towards payment of arrears of annuity to religious institutions pertaining to the years 2019-20, 2020-21 and 2022-23 proved excessive, in view of saving (₹477.52 lakh) surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 and 2022-23 also.

(13)	**797 Transfer to Reserve Funds and Deposit Account**				
	01 Transfer to Bhoomi User Fund	5,600.00	14,741.41	(+) 9,141.41	

Expenditure under 'Inter Account Transfers' (₹14,741.41 lakh) depends on the actual collection of the user charges. Excess (₹9,141.41 lakh) indicates that actual receipts are more than the estimated receipts that stood transferred to the Fund Head under Public Account of the State.

(viii) Saving in the Capital Section of the Voted Grant occurred mainly under:

(1)	**4059 CAPITAL OUTLAY ON PUBLIC WORKS**				
	01 Public Buildings				
	051 Construction				
	01 Construction of New Nada Kacheri Offices				
		O 500.00			
		R (-) 500.00	...	...	...

Saving under 'Construction' (₹500.00 lakh – entire provision) was partly reappropriated (₹463.00 lakh) to other heads as construction work of Nada Kacheri offices were not taken up and partly surrendered (₹37.00 lakh), without giving specific reasons. Saving occurred under this head during 2022-23 also.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(2)	**4070**	**CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES**				
	800	**Other Expenditure**				
	08	Purchase of Vehicles				
		O	200.00			
		R	(-) 27.16	172.84	172.84	...

Saving under 'Transportation Assets' (₹27.16 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 also.

(3)	**4250**	**CAPITAL OUTLAY ON OTHER SOCIAL SERVICES**				
	800	**Other Expenditure**				
	09	Development and Maintenance of Hindu Graveyards				
		O	2,000.00			
		R	(-) 377.67	1,622.33	1,622.33	...

Saving under 'Capital Expenses' (₹377.67 lakh) was surrendered, due to non-submission of bills to treasury in time.

(ix) Excess in the Capital Section of the Voted Grant occurred mainly under:

(1)	**4059**	**CAPITAL OUTLAY ON PUBLIC WORKS**				
	80	***General***				
	051	**Construction**				
	30	Construction of Mini Vidhana Soudha and Sub-Registrar's Office				
		O	8,500.00			
		R	(+) 463.00	8,963.00	8,636.78	(-) 326.22

Additional funds under 'Construction' (₹463.00 lakh) provided through reappropriation towards payment of pending bills proved excessive, in view of saving (₹326.22 lakh) reasons for which have not been intimated (July 2024).

(x) STATE DISASTER RESPONSE FUND:

In accordance with the recommendations of XIII Finance Commission, the State Government has constituted 'State Disaster Response Fund' under Public Account below the Reserve Funds bearing Interest' under the Head '8121-00-122-1-00' by replacing the 'Calamity Relief Fund' which was maintained in accordance with the recommendations of the Tenth, Eleventh and Twelfth Finance Commissions, below the 'Reserve Funds not bearing Interest' under the Head '8235-00-111-0-01'. Natural Calamities such as drought, flood, cyclone, earthquake, fire, etc., qualify for relief under this scheme.

The Fourteenth Finance Commission has recommended that the Contributions to the Fund should be in the ratio of 90:10 between Government of India and State Government. However, the Central Government has continued with the earlier practice of contribution to the Fund in the ratio of 75:25 in respect of General Category states. In addition, interest on the balance in the Fund at the prescribed rate were required to be credited to the Fund by a charge to Major Head '2049 – Interest Payment'.

Government of India contributions together with the State's Share towards SDRF are transferred to the Fund Head under Public Account, as expenditure from the consolidated Fund of the State with the Vote of State Legislature. Similarly, the expenditure on Disaster Relief Works initially booked with the Vote of State Legislature under this Grant shown as met out of SDRF by recovery of expenditure.

The opening balance as on 1 April 2023 was ₹8,920.02 lakh. During the year 2023-24, an amount of ₹69,760.00 lakh of Central Share was received by the State. The State's contribution of ₹23,253.00 lakh along with the Central Share of ₹69,760.00 lakh amounting to ₹93,013.00 lakh (₹69,760.00 lakh + ₹23,253.00 lakh = ₹93,013.00 lakh) was transferred to the fund account and then released to the Deputy Commissioners of the Districts under the Major head '2245- Relief on account of Natural Calamities'. Expenditure of ₹1,01,933.00 lakh was shown as met out of the Fund head. The balance (credit) in the Fund as on 31 March 2024 was ₹0.02 lakh.

During the year 2023-24, no amount was transferred to the National Disaster Response Fund, an account of transactions of the Fund is shown in Statement No.21 of the Finance Accounts 2023-24.

(xi) STATE DISASTER MITIGATION FUND:

The fund has been constituted in November 2013 under Section 48(c) of the Disaster Management Act 2005 in the Pubic Account under the Reserve Fund bearing interest in the Major Head 8121 General and Other Reserve Funds. The aggregate size of the SDMF in each financial year commencing from Financial Year 2021-22 has been recommended by the Fifteenth Finance Commission. The contribution to the Fund is in the ratio of 75:25 by Government of India and State Government respectively of the total size of fund (size of SDMF of Karnataka State is ₹21,080.00 lakh for the year 2021-22). SDMF provide funds for Projects which are of State-level significance, protecting assets, ecosystems and settlements, promoting a regional approach to mitigation etc., within the State.

SDMF created under the Reserve Fund, is an interest bearing Reserve Fund. State Government is to pay interest for the amount not invested in the identified interest bearing instruments to the SDMF at the rate applicable to overdrafts under overdraft Regulation Guidelines of the RBI. The unspent balance in this account at the end of the financial year 2021-22 is the opening balance of the account of the financial year 2022-23 and so on till 2025-26.

The opening balance as on 1 April 2023 was ₹23,710.00 lakh. During the year 2023-24, no transactions took place under this head. The balance (Cr.) as on 31 March 2024 was ₹23,710.00 lakh.

(xii) ATAL JANASNEHI USER FUND:

The Government of Karnataka vide their office proceedings RD 29 AJS 2021 dated 28.09.2021 have created a Atal Janasnehi User Fund to account the user charges collected and expenses incurred under the scheme from the year 2021-22. These transactions are to be initially accounted under the head of account 2029-00-800-2-01 which is to be met out of the Reserve Fund 8235-00-200-0-25 at the end of the year.

During the year 2023-24, an amount of ₹5,241.17 lakh was credited to the Fund. The expenditure amounting to ₹3,102.10 lakh initially booked under Revenue section of this Grant was shown as met out of the Fund. The closing balance as on 31 March 2024 is ₹2,139.07 lakh.

An account of the transactions of the Fund is shown in Statement No.21 of Finance Accounts 2023-24.

(xiii) BHOOMI USER FUND:

The Government of Karnataka vide their office proceedings RD 29 AJS 2021 dated 28.09.2021 have created a Bhoomi User Fund to account the user charges collected and expenses incurred under the scheme from the year 2021-22. These transactions are to be initially accounted under the head of account 2506-00-103-0-03 which is to be met out of the Reserve Fund 8235-00-200-0-23 at the end of the year.

The opening balance as on 1 April 2023 was ₹10,180.33 lakh. During the year 2023-24, an amount of ₹14,741.41 lakh was credited to the Fund. The expenditure amounting to ₹2,448.61 lakh initially booked under Revenue Section of this Grant was shown as met out of the Fund. The closing balance as on 31 March 2024 is ₹22,473.13 lakh (Cr).

An account of the transactions of the Fund is shown in Statement No.21 of the Finance Accounts 2023-24.

(xiv) MOJINI USER FUND:

The Government of Karnataka vide their office proceedings RD 29 AJS 2021 dated 28.09.2021 have created a Mojini User Fund to account the user charges collected and expenses incurred under the scheme from the year 2021-22. These transactions are to be initially accounted under the head of account 2029-00-102-1-07 which is to be met out of the Reserve Fund 8235-00-200-0-24 at the end of the year.

During the year 2023-24, an amount of ₹54,859.78 lakh was credited to the Fund. The expenditure amounting to ₹10,272.22 lakh initially booked under Revenue section of this Grant was shown as met out of the Fund. The closing balance as on 31 March 2024 is ₹44,587.55 lakh (Cr).

An account of the transactions of the Fund is shown in Statement No.21 of the Finance Accounts 2023-24.

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GRANT NO.15 - INFORMATION TECHNOLOGY
(ALL VOTED)

		Total grant	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
MAJOR HEADS:				
3425	**OTHER SCIENTIFIC RESEARCH**			
3451	**SECRETARIAT – ECONOMIC SERVICES**			
Revenue –				
Original	2,37,22,34			
Supplementary	18,59,00	2,55,81,34	2,32,73,61	(-) 23,07,73
Amount surrendered during the year (March 2024)				22,60,20

NOTES AND COMMENTS:

(i) An amount of ₹2,260.20 lakh was surrendered in the Revenue Section.

(ii) Saving in the Revenue Section occurred mainly under:

	Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
			(In lakhs of rupees)		
(1)	**3451 SECRETARIAT – ECONOMIC SERVICES**				
	092 Other Offices				
	50 Vacant Post Provision				
		O 2,206.34			
		R (-) 2,206.34	...	...	...

Funds under 'Other Allowance' (₹2,206.34 lakh – entire provision) was partly reappropriated (₹6.86 lakh) to other heads and partly surrendered (₹2,199.48 lakh) without giving specific reasons.

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GRANT NO.17 - EDUCATION
(ALL VOTED)

		Total grant	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
MAJOR HEADS:				
2058	**STATIONERY AND PRINTING**			
2202	**GENERAL EDUCATION**			
2203	**TECHNICAL EDUCATION**			
2204	**SPORTS AND YOUTH SERVICES**			
2205	**ART AND CULTURE**			
4202	**CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE**			
Revenue –				
Original	3,62,94,10,33			
Supplementary	87,24,95	3,63,81,35,28	3,39,48,32,54	(-) 24,33,02,74
Amount surrendered during the year (March 2024)				19,10,19,58
Capital –				
Original	12,92,49,00			
Supplementary	30,73,67	13,23,22,67	11,25,71,56	(-) 1,97,51,11
Amount surrendered during the year (March 2024)				1,58,29,23

NOTES AND COMMENTS:

(i) The expenditure under the Revenue Section ₹4,338.75 lakh initially met through the additional releases by three executive orders, was later on regularised through Supplementary Provision.

(ii) An amount of ₹1,91,019.58 lakh was surrendered in the Revenue Section.

(iii) An amount of ₹15,829.23 lakh was surrendered in the Capital Section.

(iv) Saving in the Revenue Section occurred mainly under:

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(1)	**2202**	**GENERAL EDUCATION**				
	01	***Elementary Education***				
	053	**Maintenance of Buildings**				
	02	Maintenance of School Buildings				
			O 9,740.00			
			S 2,000.00			
			R (-) 1,814.01	9,925.99	9,925.99	...

(a) Funds under 'Special Development Plan' (₹2,000.00 lakh) provided through Supplementary Provision (First Instalment) towards maintenance and other expenses of 75 Karnataka Kasturba Gandhi Bala Vikas hostels for the year 2023-24 proved excessive, in view of saving (₹1,442.40 lakh) surrendered, without giving specific reasons.

(b) Saving under 'Other Expenses' (₹297.55 lakh), 'Scheduled Caste Sub Plan' (₹51.89 lakh) and 'Tribal Sub Plan' (₹22.17 lakh) was surrendered, without giving specific reasons.

(2)	**113**	**Samagra Shikshana**				
	01	CSS – State Share – Samagra Shikshana Abhiyana – Karnataka				
			O 62,262.00			
			R (-) 10,546.50	51,715.50	55,999.49	(+) 4,283.99

(a) Additional funds under 'Salaries' (₹88.88 lakh) provided through reappropriation towards drawal of arrears of salary proved excessive, in view of saving (₹43.18 lakh) surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 also.

(b) Saving under 'Transfer of Salary Share to SNA' (₹10,592.20 lakh) was surrendered, without giving specific reasons.

(c) Excess expenditure under 'Scheduled Caste Sub Plan' (₹4,285.74 lakh) was due to release of State Share against Central Share after finalisation of Supplementary Provision (Second and Final Instalment).

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(3)	02	CSS – Central Share – Samagra Shikshana Abhiyan, Karnataka				
		O	92,274.00			
		R	(-) 19,122.80	73,151.20	82,748.77	(+) 9,597.57

(a) Saving under 'Transfer of Salary Share to SNA' (₹19,122.80 lakh) was surrendered, without giving specific reasons.

(b) Excess expenditure under 'Scheduled Caste Sub Plan' (₹9,597.57 lakh) was due to release of State Share against Central grants after finalisation of Supplementary Provision (Second and Final Instalment).

(4)	**196**	**Assistance to Zilla Panchayats / District Level Panchayats**				
	1	Zilla Panchayats				
		O	1,24,965.17			
		R	(-) 33,075.29	91,889.88	99,343.77	(+) 7,453.89

(a) Additional funds under 'Block Assistance to Zilla Panchayat – All Districts' provided through reappropriation (₹228.44 lakh) for payment of interim relief for the period from April 2023 to July 2023 proved excessive, in view of saving (₹210.76 lakh) reasons for which have not been intimated (July 2024).

(b) (i) Saving under 'Universalization of Primary Education – Aksharadasoha, Bengaluru (Urban)' (₹2,386.81 lakh) was partly reappropriated (₹1,142.82 lakh) to other heads and partly surrendered (₹1,243.99 lakh) without giving specific reasons.

(ii) Saving under 'Mysuru' (₹2,149.38 lakh) was partly reappropriated (₹451.33 lakh) to other heads and partly surrendered (₹1,698.05 lakh) without giving specific reasons.

(iii) Saving under 'Bengaluru (Rural)' (₹535.43 lakh), 'Chitradurga' (₹1,139.33 lakh), 'Kolar' (₹921.59 lakh), 'Shivamogga' (₹1,138.47 lakh) and 'Tumakuru' (₹1,710.24 lakh) reappropriated to other heads, without giving specific reasons.

(iv) Saving in respect of following Districts was surrendered, without giving specific reasons.

(₹ in lakh)

Districts	Saving	Districts	Saving
Chikkamagaluru	680.95	Raichur	1,225.78
Dakshin Kannada	809.08	Yadgir	730.08
Hassan	1,071.12	Davanagere	888.28
Kodagu	247.67	Ramanagara	613.43
Mandya	888.86	Chikkaballapur	705.87
Belagavi	2,504.76	Chamarajanagar	470.89
Vijayapura	1,538.35	Udupi	470.08
Dharwar	1,459.18	Bagalkote	1,201.73
Uttara Kannada	1,098.98	Gadag	618.48
Kalaburgi	1,539.05	Haveri	992.77
Ballari	695.80	Koppal	809.56
Bidar	1,095.58	Vijayanagara	1,056.04

(v) Excess expenditure under 'Lumpsum – ZP' (₹7,664.65 lakh) was due to release of Central Share and matching Share of State after finalisation of Supplementary Provision (Second and Final Instalment).

	Head		***Total grant***	***Actual expenditure***	***Excess (+) Saving (-)***
			(In lakhs of rupees)		
(5)	***02 Secondary Education***				
	001 Direction and Administration				
	03 Commissioner for Public Instructions – Bengaluru				
		O 4,426.79			
		R (-) 727.09	3,699.70	3,656.95	(-) 42.75

(a) Additional funds under 'Salaries' (₹115.94 lakh) provided through reappropriation towards payment of interim relief for the period from April 2023 to July 2023 proved unnecessary, in view of saving (₹322.28 lakh) surrendered, without giving specific reasons.

(b) Additional funds under 'General Expenses' (₹28.19 lakh) provided through reappropriation proved unnecessary, in view of saving (₹474.93 lakh) surrendered, without giving specific reasons. Reasons for final saving (₹28.19 lakh) have not been intimated (July 2024).

(c) Saving under 'Building Expenses' (₹56.58 lakh) were partly reappropriated (₹25.00 lakh) to other heads and partly surrendered (₹31.58 lakh) without giving specific reasons.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(6)	50	Vacant Post Provision				
			O 1,21,330.79			
			R (-) 1,21,330.79	...	...	...

Funds under 'Other Allowance' (₹1,21,330.79 lakh – entire provision) were partly reappropriated (₹73,135.68 lakh) to other salary heads and partly surrendered (₹48,195.11 lakh) due to non-filling up of vacant post.

(7)	**107**	**Scholarships**				
	06	Abhyudaya Scheme in Aspirational Talukas				
			O 400.00			
			R (-) 288.47	111.53	111.53	...

Saving under 'General Expenses' (₹288.47 lakh) was surrendered, without giving specific reasons.

(8)	**110**	**Assistance to Non-Government Secondary Schools**				
	3	Assistance to Non-Government Secondary Schools (State Sector Schemes)				
			O 74,254.47			
			R (-) 7,739.82	66,514.65	66,514.65	...

Saving under 'GIA to PU Colleges – Grants-in-Aid-Salaries' (₹7,739.82 lakh) was partly reappropriated (₹350.00 lakh) to other heads due to promotion to the higher cadre and partly surrendered (₹7,389.82 lakh) without giving specific reasons.

(9)	***03***	***University and Higher Education***				
	001	**Direction and Administration**				
	02	Unspent SCSP-TSP Amount as per the SCSP-TSP Act 2013		405.89	357.28	(-) 48.61

Reasons for saving mainly under 'Scheduled Caste Sub Plan' (₹32.82 lakh) have not been intimated (July 2024).

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(10)	**102**	**Assistance to Universities**				
	43	Maharani Cluster University				
		O	273.00			
		R	(-) 35.76	237.24	237.24	...

Saving mainly under 'Grants-in-Aid – Salaries' (₹46.25 lakh) surrendered, without giving specific reasons.

(11)	**103**	**Government Colleges and Institutes**				
	1	Government Colleges of Education				
		O	2.00			
		S	1,824.00			
		R	(-) 1,826.00	...	...	...

Additional funds under 'CSS – State Share – Rashtriya Ucchatar Shiksha Abhiyana – Other Expenses' (₹1,413.00 lakh) and funds under 'Scheduled Caste Sub Plan' (₹273.46 lakh) and 'Tribal Sub Plan' (₹137.54 lakh) provided through Supplementary Provision (Second and Final Instalment) towards the State Share (40 *per cent*) under CSS – Central Share – Rashtriya Ucchata Shiksha Abhiyana (40 *per cent*) proved unnecessary, in view of saving entire provision under these heads surrendered due to non-release of funds from the Government of India. Saving occurred under this head during 2022-23 also.

(12)	**104**	**Assistance to Non-Government Colleges and Institutes**				
	1	Collegiate Education				
		O	1,07,531.00			
		R	(-) 38,828.49	68,702.51	68,702.51	...

Saving under 'GIA – First Grade College – Grants-in-Aid – Salaries' (₹38,828.49 lakh) was partly reappropriated (₹6,500.00 lakh) as there was voluntary retirement of staff and partly surrendered (₹32,328.49 lakh) without giving specific reasons. Saving occurred under this head during 2022-23 also.

(13)	2	Colleges of Education				
		O	7,378.00			
		R	(-) 1,294.54	6,083.46	6,083.46	...

Saving under 'GIA to B.Ed colleges – Grants-in-Aid – Salaries' (₹1,294.54 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 also.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(14)	**107**	**Scholarships**				
	1	Collegiate Education				
		O	2,810.00			
		R	(-) 2,316.90	493.10	493.10	...

Saving under 'Scholarship and Exemption from payment of Full Fees to all girls students – Scholarship and Incentives' (₹2,316.90 lakh) was partly reappropriated (₹300.00 lakh) to other heads and partly surrendered (₹2,016.90 lakh) as the students applied for scholarships through Students Scholarships Portal. Saving occurred under this head during 2022-23 also.

(15)	**112**	**Institutes of Higher Learning**				
	09	Support for NAC Accreditation				
		O	400.00			
		R	(-) 140.92	259.08	259.08	...

Saving under 'Other Expenses' (₹140.92 lakh) was surrendered, due to non-submission of bills in time through Khajane-II.

(16)	15	Higher Education Academy, Dharwad				
		O	718.77			
		S	200.00			
		R	(-) 618.77	300.00	300.00	...

(a) Funds under 'Grants-in-Aid – General' (₹300.00 lakh) were provided through Supplementary Provision (First Instalment) (₹200.00 lakh) towards administrative expenses of Higher Education Academy, Dharwad for the year 2023-24 and partly through reappropriation (₹100.00 lakh) for maintenance of new machineries.

(b) Saving under 'Subsidiary Expenses' (₹160.00 lakh – entire provision), 'Contract / Outsource' (₹46.17 lakh – entire provision), 'Travel Expenses' (₹52.00 lakh – entire provision), 'Office Expenses' (₹200.00 lakh – entire provision) and 'General Expenses' (₹250.00 lakh – entire provision) was surrendered, without giving specific reasons.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(17)	***04***	***Adult Education***				
	001	**Direction and Administration**				
	01	Mass Education – Preparatory Activities for launching State Adult Education Programme – Strengthening of Administration Structure at State Level				
			O 284.31			
			R (-) 48.06	236.25	235.32	(-) 0.93

Saving under 'Salaries' (₹45.30 lakh) was surrendered, without giving specific reasons.

(18)	**200**	**Other Adult Education Programmes**				
	1	Adult Literacy Programmes				
			O 987.39			
			R (-) 987.39	...	...	...

(a) Saving under 'CSS – Central Share – New India Literacy Programme – Subsidiary Expenses' (₹400.00 lakh – entire provision) and 'General Expenses' (₹192.43 lakh – entire provision) surrendered, due to non-release of funds from the Government of India against the State Share. Saving occurred under this head during 2022-23 also.

(b) Saving under 'CSS – State Share – New India Literacy Program – Subsidiary Expenses' (₹200.00 lakh – entire provision) and 'General Expenses' (₹194.96 lakh – entire provision) surrendered, due to non-release of funds from the Government of India against the State Share. Saving occurred under this head during 2022-23 also.

(19)	***05***	***Language Development***				
	103	**Sanskrit Education**				
	01	Government Sanskrit Colleges				
			O 457.00			
			S 0.20			
			R (-) 47.97	409.23	409.23	...

(a) Funds under 'Subsidiary Expenses' (₹0.20 lakh) were provided through Supplementary Provision (First Instalment) for payment of incentives who have passed computer literacy test in Government Sanskrit Colleges.

(b) Additional funds under 'Salaries' (₹14.28 lakh) provided through reappropriation towards payment of Interim Relief for the period from April 2023 and July 2023 proved unnecessary, which was partially offset by saving of ₹62.20 lakh surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 also.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(20)	02	Samskrutha Patashalas				
			O 3,829.00			
			R (-) 423.63	3,405.37	3,405.37	...

Saving under 'Grants-in-Aid – Salaries' (₹423.63 lakh) was surrendered, without giving specific reasons.

(21) ***80 General***
001 Direction and Administration
50 Vacant Post Provision

O 24,657.84				
R (-) 24,657.84	...	...	...	

Funds under 'Other Allowance' (₹24,657.84 lakh – entire provision) were partly reappropriated (₹14,043.26 lakh) to other heads and partly surrendered (₹10,614.58 lakh) due to non-filling up of vacant posts.

(22) **2203 TECHNICAL EDUCATION**
001 Direction and Administration
01 Director of Technical Education

O 1,747.00			
R (-) 260.81	1,486.19	1,486.16	(-) 0.03

(a) Additional funds under 'Salaries' (₹51.97 lakh) provided through reappropriation towards payment of interim relief for the period from April 2023 to July 2023 proved unnecessary, in view of saving (₹287.17 lakh) surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 also.

(b) Saving under 'General Expenses' (₹20.57 lakh) was surrendered, without giving specific reasons.

(23) **103 Technical Schools**
01 Junior Technical Schools

O 568.00			
R (-) 67.82	500.18	500.18	...

Saving mainly under 'Salaries' (₹72.64 lakh) which was partially offset by additional funds (₹18.02 lakh) provided through reappropriation towards payment of interim relief for the period from April 2023 to July 2023 was surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 also.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(24)	**104**	**Assistance to Non-Government Technical Colleges and Institutes**				
	09	Fine Arts Colleges including Chitrakala Parishath				
			O 1,339.00			
			R (-) 159.59	1,179.41	1,179.41	...

Saving mainly under 'Grants-in-Aid – Salaries' (₹159.42 lakh) was surrendered, without giving specific reasons.

(25)	**107**	**Scholarships**				
	1	Scholarships and Seminars for Engineering Colleges and Polytechnics				
			O 2,092.00			
			R (-) 668.37	1,423.63	1,423.62	(-) 0.01

Saving mainly under 'Scholarships for talented students in Engineering Colleges and Polytechnics – Scholarship and Incentives' (₹667.99 lakh) was surrendered, as the request for reimbursement of fees from Colleges received since the students had applied for scholarship through SSP portal.

(26)	**112**	**Engineering / Technical Colleges and Institutes**				
	07	GIA to Engineering Colleges				
			O 17,463.00			
			R (-) 2,438.54	15,024.46	15,024.46	...

Saving under 'Grants-in-Aid – Salaries' (₹2,438.54 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 also.

(27)	**2204**	**SPORTS AND YOUTH SERVICES**				
	102	**Youth Welfare Programmes for Students**				
	02	Bharath Sevadal				
			O 184.00			
			R (-) 61.77	122.23	122.23	...

Saving mainly under 'Grants-in-Aid – General' (₹50.00 lakh) was surrendered, without giving specific reasons.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(28)	1	National Cadet Crops				
		O	6,060.25			
		R	(-) 649.75	5,410.50	5,410.49	(-) 0.01

(a) Additional funds under 'National Cadet Corps – Salaries' (₹102.68 lakh) provided through reappropriation towards payment of Interim Relief for the period from April 2023 to July 2023 proved unnecessary, in view of saving (₹193.71 lakh) surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 also.

(b) Saving under 'Subsidiary Expenses' (₹299.23 lakh), 'Contract / Outsource' (₹121.37 lakh), 'Office Expenses' (₹33.16 lakh), 'General Expenses' (₹53.96 lakh) and 'Honorarium' (₹40.19 lakh) was surrendered, without giving specific reasons. Saving occurred under 'Subsidiary Expenses', 'General Expenses' and 'Honorarium' during 2022-23 also.

(v) Excess in the Revenue Section occurred mainly under:

(1)	**2202**	**GENERAL EDUCATION**				
	01	***Elementary Education***				
	109	**Scholarships and Incentives**				
	11	CSS – Central Share – PM Schools for Rising India (PM SHRI)				
		O	1.00			
		S	1,508.85	1,509.85	2,640.48	(+) 1,130.63

Additional funds under 'General Expenses' (₹1,508.85 lakh) were provided through Supplementary Provision (First and Second and Final Instalment) towards the Central Share for CSS – PM Schools for Rising India (PM SHRI) (60 *per cent*). Excess expenditure (₹1,130.63 lakh) was due to release of Central Share and matching Share of State after finalisation of Supplementary Provision (Second and Final Instalment).

(2)	12	CSS – State Share – PM Schools for Rising India (PM SHRI)				
		O	1.00			
		S	1,005.90	1,006.90	1,760.32	(+) 753.42

Additional funds under 'General Expenses' (₹1,005.90 lakh) were provided through Supplementary Provision (First and Second and Final Instalment) towards the State Share for CSS – PM Schools for Rising India (PM SHRI) (40 *per cent*). Excess expenditure (₹753.42 lakh) was due to release of Central Share and matching Share of State after finalisation of Supplementary Provision (Second and Final Instalment).

		Head		***Total grant***	***Actual expenditure***	***Excess (+) Saving (-)***
				(In lakhs of rupees)		
(3)	**196**	**Assistance to Zilla Panchayats / District Level Panchayats**				
	6	Assistance to Zilla Parishads				
			O 90,000.00			
			R (+) 7,072.81	97,072.81	1,12,277.54	(+) 15,204.73

(a) Additional funds under 'CSS – Central Share – Cooking Cost (Pradhan Mantri Poshan Shakti Nirman – MDM) – Lumpsum – ZP' (₹7,072.81 lakh) were provided through reappropriation for implementation of the Scheme. Excess expenditure (₹14,983.58 lakh) was due to release of Central Share and matching Share of State after finalisation of Supplementary Provision (Second and Final Instalment).

(b) Excess Expenditure under 'CSS – State Share – Maintenance of Kitchen (Pradhan Mantri Poshan Shakti Nirman – MDM) – Lumpsum – ZP' (₹221.15 lakh) was due to release of Central Share and matching Share of State after finalisation of Supplementary Provision (Second and Final Instalment).

(4)	***02***	***Secondary Education***				
	001	**Direction and Administration**				
	07	Karnataka School Examination and Assessment Board				
			O 6,225.00			
			S 2,183.00			
			R (+) 2,501.98	10,909.98	10,596.77	(-) 313.21

(a) Additional funds under 'Subsidiary Expenses' (₹1,528.00 lakh) partly provided through Supplementary Provision (First Instalment) (₹843.00 lakh) for Karnataka School Examination and Assessment Board towards the Honorarium for the evaluators included in II Pre-University main / supplementary exams held in March / June 2023 and partly through reappropriation (₹685.00 lakh) towards examination expenses of II PUC proved excessive, in view of saving (₹95.57 lakh) reasons for which have not been intimated (July 2024).

(b) Additional funds under 'Travel Expenses' (₹1,473.00 lakh) partly provided through Supplementary Provision (First Instalment) (₹940.00 lakh) for KSE & AB for incurring expenses towards the staff included in the II Pre-University main / supplementary exams held in March / June 2023 and partly through reappropriation (₹533.00 lakh) towards examination expenses of II PUC, proved excessive, in view of saving (₹174.29 lakh) reasons for which have not been intimated (July 2024).

(c) Additional funds under 'Secret Service Expenses' (₹800.00 lakh) were partly provided through Supplementary Provision (First Instalment) (₹400.00 lakh) for KSE & AB for incurring expenses towards Secret Service of II PU main / supplementary exams held in March / June 2023and partly through reappropriation (₹400.00 lakh) to meet expenditure towards secret expenses of II PUC examination.

(d) Additional funds under 'Materials and Supplies' (₹597.00 lakh) were provided through reappropriation to meet expenditure towards secret expenses of II PUC examination.

(e) Additional funds under 'Salaries' (₹286.98 lakh) provided through reappropriation for payment of pending salaries proved excessive, in view of saving (₹28.22 lakh) reasons for which have not been intimated (July 2024).

		Head		***Total grant***	***Actual expenditure***	***Excess (+) Saving (-)***
				(In lakhs of rupees)		
(5)	**197**	**Assistance to Block Panchayats / Intermediate Level Panchayats**				
	1	Taluk Panchayats				
			O 4,23,475.89			
			R (+) 17,267.56	4,40,743.45	4,36,495.89	(-) 4,247.56

(a) (i) Additional funds under 'Block Grants – Lumpsum – ZP' (₹2,963.85 lakh) provided through reappropriation towards payment of salary to guest teachers of High School proved excessive, in view of saving (₹4,139.99 lakh) reasons for which have not been intimated (July 2024).

(ii) Additional funds in respect of following Districts were provided through reappropriation towards payment of Interim Relief for the period from April 2023 to July 2023.

(₹ in lakh)

Districts	Additional Funds through Reappropriation	Districts	Additional Funds through Reappropriation
Bengaluru (Urban)	574.70	Ballari	257.91
Bengaluru (Rural)	214.60	Bidar	510.07
Chitradurga	406.03	Raichur	527.69
Kolar	354.61	Yadgir	336.75
Shivamogga	581.63	Davangere	517.46
Tumakuru	740.54	Ramanagara	299.60
Mysuru	749.02	Chikkaballapur	316.70
Chikkamagaluru	393.41	Chamarajanagar	264.55
Hassan	719.11	Udupi	389.85
Mandya	633.57	Bagalkote	553.34
Belagavi	926.88	Gadag	260.85
Vijayapura	445.25	Haveri	415.74
Dharwar	311.82	Koppal	440.77
Uttara Kannada	395.66	Vijayanagara	373.06
Kalaburgi	807.73		

(iii) Additional funds under 'Dakshina Kannada' (₹462.35 lakh) and 'Kodagu' District (₹122.46 lakh) provided through reappropriation towards payment of interim relief for the period from April 2023 to July 2023 proved excessive, in view of saving (₹57.45 lakh) and (₹50.97 lakh) respectively, reasons for which have not been intimated (July 2024).

	Head		***Total grant***	***Actual expenditure***	***Excess (+) Saving (-)***
			(In lakhs of rupees)		
(6)	***03 University and Higher Education***				
	001 Direction and Administration				
	01 Director of Collegiate Education				
		O 2,017.83			
		R (+) 299.43	2,317.26	2,121.95	(-) 195.31

(a) Additional funds under 'Salaries' (₹170.98 lakh) provided through reappropriation for payment of interim relief for the period for April 2023 to July 2023 and to meet expenditure towards payment of pay and allowance on account of transfer, appointment on compassionate ground, promotion and encashment of EL to staff / officers proved excessive, in view of saving (₹159.29 lakh), reasons for which have not been intimated (July 2024). Saving occurred under this head during 2022-23 also.

(b) Additional funds under 'General Expenses' (₹105.45 lakh) provided through reappropriation for incurring expenses towards advertisement, training area, maintenance of water purification Centre proved excessive, in view of saving (₹21.68 lakh) reasons for which have not been intimated (July 2024).

	Head		***Total grant***	***Actual expenditure***	***Excess (+) Saving (-)***
			(In lakhs of rupees)		
(7)	**102 Assistance to Universities**				
	02 Karnataka University – Dharwad				
	O	14,280.63			
	R	(+) 4,579.63	18,860.26	18,190.20	(-) 670.06

(a) Additional funds under 'Grants-in-Aid – Pensions' (₹4,579.63 lakh) were provided through reappropriation to meet expenditure towards release of pension and pension benefits to the employees who retired on superannuation.

(b) Reasons for saving under 'Grants-in-Aid – Salaries' (₹670.06 lakh) have not been intimated (July 2024).

(8)	31 Davanagere University				
	O	3,038.28			
	R	(+) 691.45	3,729.73	3,562.57	(-) 167.16

Additional funds under 'Grants-in-Aid – Salaries' (₹691.45 lakh) provided through reappropriation to meet expenditure towards implementation of VIIth Pay Commission of UGC and new recruitment of staff proved excessive, in view of saving (₹167.16 lakh) reasons for which have not been intimated (July 2024).

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(9)	34	Belgaum University				
		O	3,208.41			
		R	(+) 53.73	3,262.14	3,241.31	(-) 20.83

(a) Additional funds under 'Grants-in-Aid – Salaries' (₹53.73 lakh) were provided through reappropriation for payment of salary to the eight newly appointed staff.

(b) Reasons for saving mainly under 'Grants-in-Aid – Pension' (₹19.89 lakh) have not been intimated (July 2024).

(10)	35	Janapada University				
		O	274.00			
		R	(+) 132.29	406.29	406.29	...

Additional funds under 'Grants-in-Aid – Salaries' (₹190.17 lakh) provided through reappropriation for incurring expenses on account of appointment of teaching and non-teaching staff proved excessive, in view of saving (₹57.87 lakh) surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 also.

(11)	42	Mandya University				
		O	43.00			
		R	(+) 5.75	48.75	47.43	(-) 1.32

Additional funds under 'Grants-in-Aid – Salaries' (₹5.75 lakh) provided through reappropriation to meet the expenditure towards payment of salary to newly appointed Vice Chancellor of the University.

(12)	44	Nrupatunga University				
		O	145.00			
		R	(+) 19.92	164.92	164.92	...

(a) Additional funds under 'Grants-in-Aid – Salaries' (₹69.61 lakh) provided through reappropriation for payment of arrears of salary of the Vice Chancellor and for incurring expenses on account of appointment of new Vice Chancellor to the university.

(b) Saving under 'Grants-in-Aid – General' (₹33.33 lakh) was surrendered, without giving specific reasons.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(13)	45	Salary Grants to New Universities				
		O	2,545.00			
		R	(+) 842.00	3,387.00	3,112.43	(-) 274.57

Additional funds under 'Grants-in-Aid – Salaries' (₹842.00 lakh) provided through reappropriation for payment of salary to the newly appointed Vice Chancellor and staff of the University and for incurring expenses towards salary of staff who have been transferred from Bangalore University to University of Vishveshvarayya College of Engineering proved excessive, in view of saving (₹274.57 lakh), reasons for which have not been intimated (July 2024).

(14)	**112**	**Institutes of Higher Learning**				
	17	Karnataka State Council for Higher Education				
		O	100.00			
		R	(+) 200.00	300.00	300.00	...

Additional funds under 'Karnataka State Council for Higher Education – Other Expenses' (₹200.00 lakh) were provided through reappropriation to meet expenditure consequent on formation of State Education Commission.

(15)	**2203**	**TECHNICAL EDUCATION**				
	108	**Examinations**				
	01	Expenditure towards Paper Valuations, TA / DA and Remuneration				
		O	553.00			
		S	1.00			
		R	(+) 49.50	603.50	581.98	(-) 21.52

(a) Funds under 'Secret Service Expenses' (₹41.00 lakh) were partly provided through Supplementary Provision (First Instalment) (₹1.00 lakh) as token provision for the purpose of incurring printing expenses of question papers of various examination in the Department of Technical Education and partly through reappropriation (₹40.00 lakh) towards the printing work of question papers since the same is the secret service of the department.

(b) Additional funds under 'Travel Expenses' (₹39.50 lakh) were provided through reappropriation for incurring travel expenses towards examination duty.

(c) Saving under 'General Expenses' (₹30.00 lakh) was reappropriated to other heads as new object head was created for the printing work of question papers.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(16)	**2205**	**ART AND CULTURE**				
	101	**Fine Arts Education**				
	20	Dr. Gangubai Hangal Gurukul Trust, Unkal, Hubballi				
		O	46.46			
		R	(+) 76.49	122.95	122.94	(-) 0.01

Additional funds under 'GIA Contract / Outsource' (₹70.85 lakh) were provided through reappropriation towards recruitment of Teachers and Tabala Sathis.

(vi) Saving in the Capital Section occurred mainly under:

(1)	**4202**	**CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE**				
	01	***General Education***				
	202	**Secondary Education**				
	1	Buildings				
		O	10,000.00			
		S	601.00			
		R	(-) 1,583.05	9,017.95	9,045.59	(+) 27.64

(a) (i) Funds under 'Infrastructure facilities for PU Colleges – Transportation Assets' (₹1.00 lakh) provided through Supplementary Provision (First Instalment) proved insufficient, in view of excess (₹17.64 lakh) reasons for which have not been intimated (July 2024).

(ii) Funds under 'NABARD Works' (₹600.00 lakh) provided through Supplementary Provision (First Instalment) to undertake works sanctioned under NABARD Scheme RIDF-Trench 28.

(iii) Saving under 'Construction' (₹1,683.05 lakh) was surrendered, without giving specific reasons.

(b) Funds under 'Rashtriya Madyamikha Shikshana Abhiyana (RMSA) - Construction' (₹60.00 lakh) were provided through reappropriation towards Central Share.

(c) Funds under 'CSS – State Share – Samagra Shikshana Karnataka Infrastructure Expenditure – Construction' (₹40.00 lakh) were provided through reappropriation, without giving specific reasons.

	Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
			(In lakhs of rupees)		
(2)	**203 University and Higher Education**				
	1 Buildings				
		O 33,002.00			
		R (-) 6,144.59	26,857.41	24,148.20	(-) 2,709.21

(a) (i) Saving mainly under 'First Grade College Buildings – Capital Expenses' (₹2,891.11 lakh), 'Special Development Plan' (₹627.48 lakh) and 'SDP – SCP' (₹1,686.25 lakh) and 'SDP – TSP' (₹937.75 lakh) was surrendered, without giving specific reasons. Saving occurred under 'Special Development Plan' during 2022-23 also.

(ii) Reasons for saving under 'Scheduled Caste Sub Plan' (₹2,100.00 lakh) and 'Tribal Sub Plan' (₹600.00 lakh) have not been intimated (July 2024).

(3)	2 Equipment and Furniture				
		O 3,800.00			
		R (-) 790.18	3,009.82	3,009.82	...

Saving under 'Equipment in Degree Colleges – Machinery and Equipments' (₹698.49 lakh) and 'Tribal Sub Plan' (₹91.69 lakh) surrendered, due to delay in tender procedure towards installation of Biometric machines in Government Colleges.

(4)	***02 Technical Education***				
	104 Polytechnics				
	1 Buildings				
		O 13,000.00			
		S 1,472.67			
		R (-) 3,000.00	11,472.67	10,512.66	(-) 960.01

(a) (i) Funds under 'Construction of Polytechnics – NABARD Works' (₹1,000.00 lakh) were provided through Supplementary Provision (First Instalment) for carrying out construction works of 10 Government Polytechnics sanctioned under NABARD Scheme – RIDF.

(ii) Saving under SDP / Aspirational Taluka' (₹2,200.00 lakh), 'SDP – SCP' (₹500.00 lakh) and 'SDP – TSP' (₹300.00 lakh) was surrendered, without giving specific reasons.

(iii) Reasons for saving under 'Scheduled Caste Sub Plan' (₹680.00 lakh – entire provision) and 'Tribal Sub Plan' (₹280.00 lakh – entire provision) have not been intimated (July 2024).

	Head		***Total grant***	***Actual expenditure***	***Excess (+) Saving (-)***
			(In lakhs of rupees)		
(5)	***03 Sports and Youth Services***				
	800 Other Expenditure				
	06 Repairs and Construction Works of NCC Building				
		O 600.00			
		R (-) 600.00	...	...	...

Saving under 'Capital Expenses' (₹500.00 lakh – entire provision) and 'Maintenance Expenditure' (₹100.00 lakh – entire provision) was surrendered, as the work towards the NCC building was not undertaken by the department.

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GRANT NO.18 – COMMERCE AND INDUSTRIES
(ALL VOTED)

			Total grant	*Actual expenditure*	*Excess (+) Saving (-)*
			(In thousands of rupees)		
MAJOR HEADS:					
2851	**VILLAGE AND SMALL INDUSTRIES**				
2852	**INDUSTRIES**				
2853	**NON– FERROUS MINING AND METALLURGICAL INDUSTRIES**				
4851	**CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES**				
4852	**CAPITAL OUTLAY ON IRON AND STEEL INDUSTRIES**				
4860	**CAPITAL OUTLAY ON CONSUMER INDUSTRIES**				
6852	**LOANS FOR IRON AND STEEL INDUSTRIES**				
6858	**LOANS FOR ENGINEERING INDUSTRIES**				
6860	**LOANS FOR CONSUMER INDUSTRIES**				
Revenue –					
Original		11,43,78,91			
Supplementary		1,02,30,00	12,46,08,91	11,36,54,76	(-) 1,09,54,15
Amount surrendered during the year (March 2024)					1,14,85,31
Capital –					
Original		10,45,53,00			
Supplementary		1,01,08	10,46,54,08	11,34,19,74	(+) 87,65,66
Amount surrendered during the year (March 2024)					8,82,19

NOTES AND COMMENTS:

(i) The expenditure under the Revenue Section ₹1,755.00 lakh initially met through the additional releases by five executive orders was later on regularised through Supplementary Provision.

(ii) An amount of 11,485.31 lakh was surrendered in the Revenue Section.

(iii) In the Capital Section of Voted Grant, expenditure exceeded the provision by ₹87,65,65,570/- which required regularisation.

(iv) An amount of ₹882.19 lakh was surrendered in the in the Capital Section.

(v) Saving in the Revenue Section occurred mainly under:

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(1)	**2851**	**VILLAGE AND SMALL INDUSTRIES**				
	001	**Direction and Administration**				
	50	Vacant Post Provision				
		O	67.62			
		R	(-) 67.62	...	...	...

Saving under 'Other Allowance' (₹67.62 lakh – entire provision) were partly reappropriated (14.51 lakh) to other heads and partly surrendered (₹53.11 lakh) without giving specific reasons.

(2)	51	Vacant Post Provision				
		O	3,790.08			
		R	(-) 3,790.08	...	...	...

Saving under 'Other Allowance' (₹3,790.08 lakh – entire provision) were partly reappropriated (693.42 lakh) to other heads and partly surrendered (₹3,096.66 lakh) without giving specific reasons.

(3)	**103**	**Handloom Industries**				
	03	Weavers Package – Power Subsidy				
		O	9,000.00			
		S	8,000.00			
		R	(-) 1,702.93	15,297.07	15,297.06	(-) 0.01

(a) Additional funds under 'Subsidies' (₹8,000.00 lakh) provided through Supplementary Provision (Second and Final Instalment) towards the payment of dues for ESCOMS under weavers package.

(b) Saving under Scheduled Caste Sub Plan' (₹1,222.45 lakh) and 'Tribal Sub Plan' (₹480.48 lakh) was reappropriated to other heads, without giving specific reasons.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*	
(4)	72	Subsidy for establishment of SME Units under SCSP-TSP					
			O 7,000.00				
			R (-) 2,558.70	4,441.30	4,441.30		…

(a) Additional funds under 'Scheduled Caste Sub Plan' (₹679.60 lakh) provided through reappropriation proved unnecessary, in view of saving (₹2,650.00) surrendered, without giving reasons. Saving occurred under this head during 2021-22 and 2022-23 also.

(b) Additional funds under 'Tribal Sub Plan' (₹261.70 lakh) provided through reappropriation proved unnecessary, in view of saving (₹850.00) surrendered, without giving reasons. Saving occurred under this head during 2021-22 and 2022-23 also.

(5)	**2852**	**INDUSTRIES**					
	80	***General***					
	001	**Direction and Administration**					
	50	Vacant Post Provision					
			O 3,236.58				
			R (-) 3,236.58	...	...		…

Saving under 'Other Allowance' (₹3,236.58 lakh – entire provision) were partly reappropriated (₹162.73 lakh) to other heads and partly surrendered (₹3,073.85 lakh) without giving specific reasons. Saving occurred under this head during 2021-22 and 2022-23 also.

(6)	**103**	**Tariff and Price Regulation**					
	01	Incentives to Industries					
			O 6,000.00				
			R (-) 1,639.90	4,360.10	4,360.10		…

Saving under 'Financial Assistance / Relief' (₹1,639.90 lakh) was reappropriated to other heads, without giving specific reasons. Saving occurred under this head during 2021-22 and 2022-23 also.

	Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
			(In lakhs of rupees)		
(7)	**2853 NON-FERROUS MINING AND METALLURGICAL INDUSTRIES**				
	02 Regulation and Development of Mines				
	001 Direction and Administration				
	50 Vacant Post Provision				
		O 597.70			
		R (-) 597.70	...	...	...

Saving under 'Other Allowance' (₹597.70 lakh – entire provision) were partly reappropriated (₹305.23 lakh) to other heads and partly surrendered (₹292.47 lakh) without giving specific reasons.

(8)	**102 Mineral Exploration**				
	15 Exploration Research and Development				
		O 1,646.81			
		R (-) 750.11	896.70	896.70	...

(a) Saving under 'Contract / Outsource' (₹95.07 lakh) was surrendered, without giving specific reasons.

(b) Saving under 'Other Expenses' (₹639.72 lakh) was reappropriated to other heads, without giving specific reasons. Saving occurred under this head during 2021-22 and 2022-23 also.

(vi) Excess in the Revenue Section occurred mainly under

(1)	**2851 VILLAGE AND SMALL INDUSTRIES**				
	102 Small Scale Industries				
	74 Assistance to Khadi Sector				
		O 3,500.00			
		R (+) 100.00	3,600.00	3,599.99	(-) 0.01

Additional funds under 'Subsidies' (₹100.00 lakh) were provided through reappropriation to organise Khadi Exhibition for the year 2023-24.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(2)	76	Subsidized Industrial Plots for SC and STs				
		O	20,000.00			
		R	(+) 761.63	20,761.63	20,761.63	...

Additional funds under 'Scheduled Caste Sub Plan' (₹542.85 lakh) and 'Tribal Sub Plan' (₹218.78 lakh) provided through reappropriation, without giving specific reasons.

(3)	84	State Contribution under Central Scheme Micro Small Enterprises – Cluster Development Program				

Reasons for excess under 'Grant-in-Aid – Asset Creation' (₹48.69 lakh) have not been intimated (July 2024).

(4)	**106**	**Coir Industries**				
	12	Assistance to Coir Sector				
		O	50. 00			
		R	(+) 54.45	104.45	104.45	...

Additional funds under 'Subsidiary Expenses' (₹54.45 lakh) were provided through reappropriation without giving specific reasons.

(5)	**196**	**Assistance to Zilla Panchayats / District Level Panchayats**				
	2	Zilla Panchayats (Other Village and Small Scale Industries including Handloom Industries)				
		O	5,228.40			
		R	(+) 79.71	5,308.11	5,261.45	(-) 46.66

(a) Additional funds under 'Block Grants – Ballari' (₹50.61 lakh) were provided through reappropriation, without giving specific reasons.

(b) Saving under 'Vijayanagara' (₹46.50 lakh) due to non-posting of Drawing and Disbursing Officer at Vijayanagara was reappropriated to other heads.

	Head			*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(6)	**2852**	**INDUSTRIES**				
	08	***Consumer Industries***				
	202	**Textiles**				
	7	Garments				
		O	8,365.00			
		S	310.00			
		R	(+) 411.04	9,086.04	9,086.04	...

(a) Additional funds under 'Implementation of Textiles and Garment Policy – General Expenses' (₹310.00 lakh) provided through Supplementary Provision (Second and Final Instalment) proved excessive, in view of saving (₹97.69 lakh) reappropriated to other heads, without giving specific reasons.

(b) Additional funds under 'Subsidies' (₹2,198.69 lakh) provided through reappropriation for the payment of pending proposals for the innovation work of the head of the department of Industries and Commerce proved excessive, in view of saving (₹197.69 lakh) surrendered, without giving specific reasons.

(c) Saving under 'Rebate' (₹1,476.00 lakh) was surrendered, without giving specific reasons.

(7)	***80***	***General***				
	102	**Industrial Productivity**				
	02	Export and Trade Promotion				
		O	3,300.00			
		S	1,900.00			
		R	(+) 1,526.00	6,726.00	6,748.65	(+) 22.65

(a) Additional funds under 'Other Expenses' (₹3,226.00 lakh) partly provided through Supplementary Provision (First, Second and Final Instalment) (₹1,900.00 lakh) for payment of arrears to BCG and also for DAVOC-2024 and partly provided through reappropriation (₹1,326.00 lakh) for Invest Karnataka Programme.

(b) Additional funds under 'Moderrnisation' (₹200.00 lakh) provided through reappropriation, without giving specific reasons proved insufficient, in view of excess (₹22.65 lakh), reasons for which have not been intimated (July 2024).

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(8)	**2853**	**NON– FERROUS MINING AND METALLURGICAL INDUSTRIES**				
	02	***Regulation and Development of Mines***				
	001	**Direction and Administration**				
	01	Director of Geology				
		O	5,832.18			
		R	(+) 455.92	6,288.10	6,287.60	(-) 0.50

(a) Additional funds under 'Salaries' (₹297.33 lakh) were provided through reappropriation towards the payment of salary proved unnecessary, in view of saving (₹378.34 lakh) surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 and 2022-23 also.

(b) Additional funds under 'General Expenses' (₹240.00 lakh) were provided through reappropriation, without giving specific reasons.

(c) Additional funds under 'Modernisation' (₹399.72 lakh) provided through reappropriation without giving specific reasons proved excessive, in view of saving (₹55.19 lakh) surrendered, without giving specific reasons.

(d) Saving under 'Transport Expenses' (₹26.41 lakh) was surrendered, without giving specific reasons.

(9)	**797**	**Transfer to Reserve Fund / Deposit Accounts**			
	01	Transfer of EPF to Fund Account	421.00	911.18	(+) 490.18

Expenditure under this head (₹911.18 lakh) depends on actual collection of Environment Protection Fees. Excess of ₹490.18 lakh indicates that the actual receipt of Environment Protection Fees is more than the estimated receipts which stood transferred from the Consolidated Fund of the State to the Fund Head under Public Account of the State.

(vii) Excess under the Capital Section occurred mainly under:

(1)	**4851**	**CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES**				
	190	**Investments in Public Sector and Other Undertakings**				
	20	Development of Industrial Infrastructure for MSMEs / Industrial Infrastructure for Peenya Industrial Estate				
		O	3,500.00			
		R	(-) 499.00	3,001.00	12,650.55	(+) 9,649.55

Saving under 'Investment' (₹499.00 lakh) was reappropriated to other heads, without giving specific reasons proved unnecessary, in view of excess (₹9,649.55 lakh) reasons for which have not been intimated (July 2024).

(2)	**4860**	**CAPITAL OUTLAY ON CONSUMER INDUSTRIES**				
	01	***Textiles***				
	190	**Investments in Public Sector and Other Undertakings**				
	03	Equity Share to Shiggaon Textile Park				
		O	1.00			
		R	(+) 499.00	500.00	500.00	...

Additional funds under 'Investment' (₹499.00 lakh) were provided through reappropriation to pay equity share to PM Mitra, Mega Textile Park, Kalaburgi.

(viii) Saving in the Capital Section occurred mainly under:

	Head			***Total grant***	***Actual expenditure (In lakhs of rupees)***	***Excess (+) Saving (-)***
(1)	**4860**	**CAPITAL OUTLAY ON COSUMER INDUSTRIES**				
	04	***Sugar***				
	004	**Research and Development**				
	01	Development of Roads in Sugar Factory Areas				
		O	1,000.00			
		R	(-) 880.19	119.81	119.81	...

Saving under 'Roads' (₹880.19 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 also.

(ix) ENVIRONMENTAL PROTECTION FUND: During the year 2016-17, the Government of Karnataka has created Environment Protection Fund under the Public Account of the State in order to mitigate the environmental losses sustained during mining/quarrying in the Non-Forest Land / Patta Land / Revenue Land.

The collection of Environmental Protection Fee for each financial year to be accounted under the Head of account '0853-00-800-0-02 – Environmental Protection Fund' that shall be transferred to Reserve Fund account '8229-00-200-0-24' by debiting '2853-02-797-0-01-261' Inter Account Transfer, against which funds are provided in the Budget Estimates.

The expenditure to be met out of the fund shall also be provided either in budget or in supplementary provision every year against which the initial expenditure are accounted and shown as met out of the fund by operating the minor head 902 for which necessary deduct provision shall be made under '2853-02-902-0-00-261'.

There was an opening balance of ₹11,638.66 lakh as on 1 April 2023. During the year 2023-24, an amount of ₹911.18 lakh initially booked as receipts under this grant was transferred as resources to the Fund Head and an amount of ₹195.36 lakh initially booked as expenditure under this grant, was shown as met out of the Fund Head vide this grant, leaving a balance of ₹12,354.48 lakh (Cr.) to the end of 31 March 2024.

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GRANT NO.19 - URBAN DEVELOPMENT AND HOUSING

		Total grant	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
MAJOR HEADS:				
2215	**WATER SUPPLY AND SANITATION**			
2216	**HOUSING**			
2217	**URBAN DEVELOPMENT**			
3604	**COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS**			
4215	**CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION**			
4216	**CAPITAL OUTLAY ON HOUSING**			
4217	**CAPITAL OUTLAY ON URBAN DEVELOPMENT**			
5475	**CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES**			
6215	**LOANS FOR WATER SUPPLY AND SANITATION**			
6216	**LOANS FOR HOUSING**			
6217	**LOANS FOR URBAN DEVELOPMENT**			
Revenue –				
Voted –				
Original	1,26,76,78,65			
Supplementary	3,29,95,80	1,30,06,74,45	1,02,39,20,21	(-) 27,67,54,24
Amount surrendered during the year (March 2024)				25,16,09,11
Charged –				
Original	*72,72,00*			
Supplementary	*...*	*72,72,00*	*72,72,00*	*...*
Amount surrendered during the year				*NIL*

GRANT NO.19 - URBAN DEVELOPMENT AND HOUSING – contd.

		Total grant	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
MAJOR HEADS:				
Capital –				
Voted–				
Original	86,47,00,00			
Supplementary	1,48,40,00	87,95,40,00	79,86,07,34	(-) 8,09,32,66
Amount surrendered during the year (March 2024)				7,72,39,66
Charged –				
Original	*2,63,07,00*			
Supplementary	*...*	*2,63,07,00*	*2,63,06,88*	*(-) 12*
Amount surrendered during the year				*NIL*

NOTES AND COMMENTS:

(i) The expenditure under Revenue Section of Voted Grant ₹17,915.00 lakh initially met through additional releases by six executive orders, was later on regularised through Supplementary Provision.

(ii) An amount of ₹2,51,609.11 lakh was surrendered in the Revenue Section of the Voted Grant.

(iii) The expenditure under Capital Section of Voted Grant ₹9,240.00 lakh initially met through additional releases by two executive orders, was later on regularised through Supplementary Provision.

(iv) An amount of ₹77,239.66 lakh was surrendered, in the Capital Section of the Voted Grant.

(v) Saving in the Revenue Section of the Voted Grant occurred mainly under:

	Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(1)	**2216 HOUSING**				
	02 Urban Housing				
	101 Housing for Urban Poor				
	07 Vajapayee Urban Housing Scheme				
		O 15,000.00			
		R (-) 15,000.00	...	...	...

Saving under 'Other Expenses' (₹10,000.00 lakh – entire provision) and 'Special Development Plan' (₹5,000.00 lakh – entire provision) due to lack of beneficiaries under this scheme was reappropriated to other heads.

(2)	**800 Other Expenditure**				
	05 CSS – State Contribution under Convergence of Dr. B. R. Ambedkar Housing Scheme with PMAY (U)				
		O 25,000.00			
		R (-) 11,847.30	13,152.70	13,152.70	...

Saving under 'Scheduled Caste Sub Plan' (₹2,290.50 lakh) and 'Tribal Sub Plan' (₹9,556.80 lakh) was surrendered, without giving specific reasons.

(3)	06 CSS – State Contribution under Convergence of Vajpayee Housing Scheme with PMAY (U)				
		O 20,000.00			
		R (-) 14,022.47	5,977.53	5,977.53	...

Saving under 'Subsidies' (₹14,022.47 lakh) was surrendered, without giving specific reasons.

(4)	***03 Rural Housing***				
	104 Housing Co-operatives				
	03 Dr. Ambedkar Nivas Scheme				
		O 80,000.00			
		R (-) 20,000.00	60,000.00	45,000.00	(-) 15,000.00

(a) Saving under 'Aspirational Taluka – SCP' (₹8,750.00 lakh) and 'Tribal Sub Plan' (₹4,375.00 lakh) was surrendered, without giving specific reasons.

(b) Saving under 'Scheduled Caste Sub Plan' (₹2,125.00 lakh) and 'Tribal Sub Plan' (₹4,750.00 lakh) was surrendered, without giving specific reasons. Reasons for final saving (₹11,000.00 lakh) and (₹4,000.00 lakh) respectively have not been intimated (July 2024).

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(5)	***07***	***Other Housing***				
	800	**Other Expenditure**				
	04	D. Devaraj Urs Housing Scheme				
			O 10,000.00			
			R (-) 7,500.00	2,500.00	2,500.00	...

Saving under 'Other Expenses' (₹7,500.00 lakh) was partly reappropriated (2,500.00 lakh) due to lack of beneficiaries and partly surrendered (₹5,000.00 lakh) without giving specific reasons.

(6)	***80***	***General***				
	198	**Assistance to Grama Panchayats**				
	6	Grama Panchayath – CSS / CPS				
			O 41,000.00			
			R (-) 41,000.00	...	...	...

(a) Saving under 'CSS – Central Share – Pradhan Mantri Awas Yojane Grameena – Lumpsum – ZP' (₹24,600.00 lakh) was surrendered, without giving specific reasons.

(b) Saving under 'CSS – State Share – Pradhan Mantri Awas Yojane Grammeena – Lumpsum – ZP' (₹16,400.00 lakh) was surrendered, without giving specific reasons.

(7)	**2217**	**URBAN DEVELOPMENT**				
	04	***Slum Area Improvement***				
	191	**Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.,**				
	2	Karnataka Slum Development Board				
			O 8,424.98			
			R (-) 1,372.00	7,052.98	7,052.11	(-) 0.87

(a) Saving under 'Establishment Charges for KSDB – Grant-in-Aid – Salaries' (₹72.00 lakh) and 'GIA Contract / Outsource' (₹50.00 lakh) was surrendered, without giving specific reasons.

(b) Saving under 'Improvement of Slums – Other Expenses' (₹937.50 lakh), 'Scheduled Caste Sub Plan' (₹250.00 lakh) and 'Tribal Sub Plan' (₹62.50 lakh) was surrendered, without giving specific reasons.

	Head			*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
					(In lakhs of rupees)	
(8)	***05***	***Other Urban Development Schemes***				
	001	**Direction and Administration**				
	1	Town and Regional Planning				
		O	5,849.03			
		S	20.00			
		R	(-) 651.22	5,217.81	5,206.86	(-) 10.95

(a) (i) Additional funds under 'Director of Town Planning – Salaries' (₹381.61 lakh) provided through reappropriation towards the payment of newly appointed officers / staff proved unnecessary, in view of saving (₹867.53 lakh) surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 also.

(ii) Additional funds under 'Subsidiary Expenses' (₹20.00 lakh) were provided through Supplementary Provision (First Instalment) to pay the salary allowances to Additional Directors recruited from KPSC.

(iii) Saving under 'Transport Expenses' (₹46.96 lakh) was surrendered, without giving specific reason.

(b) (i) Additional funds under 'DUDC – Salaries' (₹30.77 lakh) provided through reappropriation towards the payment of pay and allowances proved unnecessary, in view of saving (₹154.19 lakh) surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 also.

(ii) Additional funds under 'Modernisation' (₹200.00 lakh) provided through reappropriation for the revival of DUDC buildings, proved unnecessary, in view of saving (₹201.70 lakh) surrendered, without giving specific reasons.

(iii) Additional funds under 'Transport Expenses' (₹194.00 lakh) provided through reappropriation for the maintenance of vehicles and towards the payment of driver's salary proved excessive, in view of saving (₹95.47 lakh) surrendered, without giving specific reasons.

(iv) Saving under 'Salary of Board / Corp Staff working in State Government' (₹55.09 lakh) was surrendered, without giving specific reasons.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(9)	**191**	**Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.,**				
	07	CSS – Central Share – Atal Mission for Rejuvenation and Urban Transformation 2.0				
			O 47,999.00			
			R (-) 47,999.00	...	...	...

Saving under 'Grants for Creation of Capital Assets' (₹47,999.00 lakh – entire provision) was surrendered, without giving specific reasons.

(10)	08	CSS – State Share – Atal Mission for Rejuvenation and Urban Transformation 2.0				
			O 31,999.00			
			R (-) 31,999.00	...	...	...

Saving under 'Grants for Creation of Capital Assets' (₹31,999.00 lakh – entire provision) was partly reappropriated (₹6,494.00 lakh) due to non-release of grants under Amrit-20 Project by the Central Government and completion of Smart City Project and partly surrendered (₹25,505.00 lakh), without giving specific reasons.

(11)	1	Bangalore Metropolitan Regional Development Authority				
			O 1,19,109.00			
			R (-) 45,589.31	73,519.69	73,048.69	(-) 471.00

(a) Saving under 'CSS – Central Share – Davangere Smart City – Other Expenses' (₹5,629.00 lakh) due to non-release of grants under Amrit-20 Project by the Central Government

and completion of Smart City Project was reappropriated to other heads. Reasons for final saving (₹271.00 lakh) have not been intimated (July 2024). Saving occurred under this head during 2022-23 also.

(b) Saving under 'Elections to Urban Local Bodies in the State – Other Expenses' (₹3,451.31 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 also.

(c) Saving under 'Other Expenses' under the following the sub-schemes, were surrendered. Saving occurred under this head during 2022-23 also.

(₹ in lakh)

Districts	Amount
CSS – Central Share – Shivamogga Smart City	4,709.00
CSS – Central Share – Bengaluru Smart City	1,300.00
CSS – Central Share – Belagavi Smart City	1,000.00
CSS – State Share – Belagavi Smart City	2,600.00
CSS – State Share – Davanagere Smart City	2,600.00
CSS – Central Share – Mangaluru Smart City	8,350.00
CSS – State Share – Mangaluru Smart City	7,350.00
CSS – Central Share – Tumakuru Smart City	5,900.00
CSS – State Share – Tumakuru Smart City	2,700.00

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(12)	***80***	***General***				
	001	**Direction and Administration**				
	50	Vacant Post Provision				
			O 1,288.48			
			R (-) 1,288.48	...	...	...

Saving under 'Other Allowance' (₹1,288.48 lakh – entire provision) partly reappropriated (₹922.82 lakh) to other heads and partly surrendered (₹365.66 lakh) without giving specific reasons.

(13)	1	Inspection of Municipal Councils and Local Bodies				
			O 760.21			
			R (-) 128.21	632.00	629.44	(-) 2.56

(a) Saving under 'State Directorate of Urban Land Transport – Salaries' (84.62 lakh) was surrendered, without giving specific reasons.

(b) Saving under 'General Expenses' (₹25.83 lakh) was surrendered, without giving specific reasons.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(14)	4	Directorate of Municipal Administration				
		O	1,307.93			
		R	(-) 208.65	1,099.28	1,093.27	(-) 6.01

Additional funds under 'Director of Municipal Administration – Salaries' (₹38.61 lakh) provided through reappropriation, without giving specific reasons proved unnecessary, in view of saving (₹228.64 lakh) surrendered, without giving specific reasons.

(15)	**191**	**Assistance to Municipal Corporations**				
	8	BMRCL				
		O	30,000.00			
		R	(-) 14,000.00	16,000.00	16,000.00	...

Saving under 'Other Expenses' (₹14,000.00 lakh) was surrendered, without giving specific reasons.

(16)	**797**	**Transfer to Reserve Funds / Deposit Accounts**			
	04	Transfer of Cess on property tax of Urban Local Bodies to State Urban Transport Fund	2,152.00	1,871.67	(-) 280.33

Expenditure under 'Inter Account Transfers' (₹1,871.67 lakh) depends on the actual collection of cess on properties that stood transferred to the fund head of account. Saving (₹280.33 lakh) indicates that actual receipts were less than the estimated receipts.

		Head	*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(17)	**3604**	**COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS**			
	191	**Assistance to Municipal Corporations**			
	9	XV Finance Commission Grants – City Corporation	70,498.00	50,804.50	(-) 19,693.50

Reasons for final saving under the 'Grant-in-Aid – General' under the following Districts have not been intimated (July 2024). Saving occurred under this head during 2022-23 also.

(₹ in lakh)

Districts	Amount	Districts	Amount
Belagavi	56.00	Tumakuru	124.50
Vijayapura	249.50	Bengaluru (Urban)	17,000.00
Dharwad	455.00	Dakshina Kannada	74.50
Ballari	290.00	Mysuru	667.50
Davanagere	326.00	Kalaburagi	293.50
Shivamogga	157.00		

(18)	**192**	**Assistance to Municipalities / Municipal Councils**			
	9	XV Finance Commission Grants – CMC and TMC	44,606.00	36,410.50	(-) 8,195.50

Reasons for final saving under the 'Grant-in-Aid – General' under the following Districts have not been intimated (July 2024). Saving occurred under this head during 2022-23 also.

(₹ in lakh)

Districts	Amount	Districts	Amount
Belagavi	673.50	Chikkamagaluru	180.50
Bagalkot	425.50	Tumakuru	157.50
Vijayapura	156.50	Bengaluru (Urban)	353.50
Bidar	377.00	Mandya	147.50
Raichur	590.50	Hassan	190.50
Koppal	236.00	Dakshin Kannada	146.00
Gadag	230.00	Kodagu	58.50
Dharwad	107.00	Mysuru	348.00
Uttar Kannada	141.50	Chamarajanagar	213.00
Haveri	183.50	Kalburagi	364.50

(₹ in lakh)

Districts	Amount	Districts	Amount
Ballari	388.00	Kolar	455.00
Chitradurga	317.50	Chikkaballapura	254.00
Davanagere	71.50	Bengaluru (Rural)	97.50
Shivamogga	229.50	Ramanagara	173.00
Udupi	119.50	Vijayanagara	493.00
Yadgir	317.00		

		Head	*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(19)	**193**	**Assistance to Nagar Panchayats / Notified Area Committees or Equivalent thereof**			
	9	XV Finance Commission Grants – City Corporation	13,096.00	8,835.00	(-) 4,261.00

Reasons for final saving under the 'Grant-in-Aid – General' under the following Districts have not been intimated (July 2024). Saving occurred under this head during 2022-23 also.

(₹ in lakh)

Districts	Amount	Districts	Amount
Belagavi	844.00	Udupi	86.50
Bagalkot	205.50	Chikkamagaluru	59.00
Vijayapura	185.50	Tumakuru	69.50
Bidar	42.00	Mandya	24.50
Raichur	134.00	Dakshina Kannada	247.50
Koppal	255.00	Mysuru	391.00
Gadag	94.00	Chamarajanagara	28.50
Dharwad	67.00	Kalburagi	118.00
Uttar Kannada	223.00	Yadgir	106.50
Haveri	58.00	Kolar	98.50
Ballari	147.50	Bengaluru (Rural)	68.50
Chitradurga	60.00	Ramanagara	138.50
Davanagere	35.50	Vijayanagara	176.50
Shivamogga	250.50		

(vi) Excess under the Revenue section of Voted Grant occurred mainly under:

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(1)	**2216**	**HOUSING**				
	02	***Urban Housing***				
	105	**Releases under the Real Estate (Regulation and Development Act, 2016)**				
	01	Release under Karnataka Real Estate (Regulation and Development Act, 2016				
			O 1,091.82			
			R (+) 122.64	1,214.46	1,185.36	(-) 29.10

Additional funds under 'GIA Contract / Outsource' (122.64 lakh) provided through reappropriation towards the payment of salary of contract / outsource staff.

(2)	**800**	**Other Expenditure**				
	04	CSS – Central Grants – Pradhan Mantri Awas Yojana – Urban				
			O 50,000.00			
			R (-) 2,173.67	47,826.33	62,467.93	(+) 14,641.60

(a) Saving under 'Grants for Creation of Capital Assets' (₹2,173.67 lakh) was surrendered, without giving specific reasons.

(b) Reasons for final saving under 'Tribal Sub Plan' (₹2,115.13 lakh) have not been intimated (July 2024).

(c) Reasons for excess under 'Scheduled Caste Sub Pan' (₹16,756.73 lakh) have not been intimated (July 2024).

(3)	***03***	***Rural Housing***				
	104	**Housing Co-Operatives**				
	01	Ashraya – Basava Vasathi				
			O 50,000.00			
			R (+) 7,500.00	57,500.00	57,500.00	...

Additional funds under 'Subsidies' (₹2,500.00 lakh) and 'SDP / Aspirational Taluka' (₹5,000.00 lakh) were provided through reappropriation as there was demand of beneficiaries.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(4)	***80***	***General***				
	103	**Assistance to Housing Boards, Corporations, etc**				
	22	Assistance to Beneficiary Contribution				
		O	...			
		S	15,000.00			
		R	(+) 10,000.00	25,000.00	25,000.00	...

Funds under 'Financial Assistance / Relief' (25,000.00 lakh) were provided partly through Supplementary Provision (Second and Final Instalment) (₹15,000.00 lakh) to implement Housing Projects and partly through reappropriation (₹10,000.00 lakh) without giving specific reasons.

(5)	**797**	**Transfer to Reserve Funds / Deposits Accounts**			
	01	Transfer to RERA Fund	1,500.00	1,809.85	(+) 309.85

Expenditure under the 'Inter Account Transfers' (₹1,809.85 lakh) depends on the actual collection of fees / cess from Real Estate. Excess of ₹309.85 lakh indicates that the actual receipts are more than estimated receipts that stood transferred to the Fund Head under Public Account of the State.

(6)	**2217**	**URBAN DEVELOPMENT**				
	05	***Other Urban Development Schemes***				
	800	**Other Expenditure**				
	07	Cash Loss of Bengaluru Metropolitan Rail Corporation Limited (BMRCL)				
		O	6,500.00			
		S	8,563.00	15,063.00	21,563.00	(+) 6,500.00

Additional funds under 'Financial Assistance / Relief' (₹8,563.00 lakh) provided through Supplementary Provision (Second and Final Instalment) to cover the cash loss of BMRCL proved insufficient, in view of excess (₹6,500.00 lakh) reasons for which have not been intimated (July 2024).

		Head	*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(7)	***80***	***General***			
	797	**Transfer to Reserve Funds and Deposit Accounts**			
	02	Transfer of Urban Transport Cess to State Urban Transport Fund	4,819.45	9,142.24	(+) 4,322.79

Expenditure under 'Inter Account Transfers' (₹9,142.24 lakh) depends on the transfer of Urban Transport cess to State Urban Transport Fund. Excess (₹4,322.79 lakh) indicates that the actual receipts are more than the estimated receipts that stood transferred to the fund head under Public Account of the State.

(8)	**800**	**Other Expenditure**				
	35	CSS – Central Share – Swaccha Bharat – Urban (Mukhya Mantri Nairmalya Yojane)				
		O	20,000.00			
		R	(+) 3,241.00	23,241.00	23,241.00	...

Additional funds under 'Other Expenses' (₹5,629.00 lakh) provided through reappropriation due to the release of grants by the Government of India under Swaach Bharat Mission Scheme proved excessive, in view of saving (₹2,388.00 lakh) surrendered, without giving specific reasons.

(9)	37	CSS – State Share – Swaccha Bhara t – Urban (Mukhya Mantri Nairmalya Yojane)				
		O	9,000.00			
		R	(+) 6,494.00	15,494.00	15,494.00	...

Additional funds under 'Other Expenses' (₹6,494.00 lakh) were provided through reappropriation due to the release of grants by Government of India under Swaach Bharat Mission Scheme.

(vii) Saving in the Capital Section of the Voted Grant occurred mainly under:

	Head			*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
					(In lakhs of rupees)	
(1)	**4215**	**CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION**				
	02	***Sewerage and Sanitation***				
	190	**Investment in Public Sector and Other Undertakings**				
	03	Karnataka Urban Water Supply Modernisation Project – EAP (IND-8601)				
			O 15,000.00			
			R (-) 3,750.00	11,250.00	11,250.00	...

Saving under 'Capital Expenses' (₹3,750.00 lakh) was surrendered, without giving specific reasons.

(2)	**4217**	**CAPITAL OUTLAY ON URBAN DEVELOPMENT**				
	60	***Other Urban Development Schemes***				
	800	**Other Expenditure**				
	6	Transport				
			O 10,000.00			
			R (-) 4,623.86	5,376.14	5,376.14	...

Saving under 'State Urban Transport Fund – Other Expenses' (₹4,623.86 lakh) was surrendered, without giving specific reasons.

(3)	**5475**	**CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES**				
	115	**Financial Support for Infrastructure Development**				
	04	Bangalore Sub Urban Rail System				
			O 1,00,000.00			
			R (-) 1,00,000.00	...	...	...

Saving under 'Grants for Creation of Capital Assets' (₹1,00,000.00 lakh – entire provision) were partly reappropriated (₹50,000.00 lakh) due to non-release of funds from the Government of India and partly surrendered (₹50,000.00 lakh) without giving specific reasons.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(4)	05	Augmentation of City Bus Services associated Infrastructure and Green Mobility				
		O	100.00			
		R	(-) 100.00	...	...	...

Saving under 'Capital Expenses' (₹100.00 lakh – entire provision) was surrendered, without giving specific reasons.

(5)	**6215**	**LOANS FOR WATER SUPPLY AND SANITATION**				
	01	***Water Supply***				
	190	**Loans to Public Sector and Other Undertakings**				
	2	Bangalore Water Supply and Sewerage Board				
		O	1,00,000.00			
		R	(-) 18,765.80	81,234.20	81,234.20	...

Saving under 'Loans to PSU's and Local Bodies' (₹18,765.80 lakh) was surrendered, without giving specific reasons.

(viii) Excess in the Capital Section of the Voted Grant occurred mainly under:

(1)	**4217**	**CAPITAL OUTLAY ON URBAN DEVELOPMENT**				
	60	***Other Urban Development Schemes***				
	050	**Land**				
	01	Special Assistance to States for Capital Investment: Part III – Urban Planning Reforms				
		O	...			
		S	6,740.00	6,740.00	7,700.00	(+) 960.00

Additional funds under 'Capital Expenses' (₹6,740.00 lakh) provided through Supplementary Provision (Second and Final Instalment) for capital purpose proved inadequate, in view of excess (₹960.00 lakh) reasons for which have not been intimated (July 2024).

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(2)	**5475**	**CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES**				
	115	**Financial Support for Infrastructure Development**				
	03	Capital Support to Special Infrastructure Projects of Bengaluru				
			O 3,00,000.00			
			R (+) 50,000.00	3,50,000.00	3,50,000.00	...

Additional funds under 'Capital Expenses' (₹50,000.00 lakh) provided through reappropriation towards the payment of work bills.

(ix) STATE URBAN TRANSPORT FUND:

During 2010, the Government of Karnataka has constituted the 'Deposit for Basic Urban Transport Fund Account' under 'Deposit Bearing Interest' in order to Fund the expenditure on Urban Transport Schemes, with an initial sanction of ₹1,000.00 lakh from the State Finance Commission grants.

The opening balance as on 1 April 2023 under 'Deposits for Basic Urban Transport Fund below 'Deposit Bearing Interest' was Nil. During the year 2023-24, no transaction took place under this head. The Balance under the Deposit Account was Nil as on 31 March 2024.

During the year 2012, the State Urban Transport Fund has been setup under 'Reserve Fund Not Bearing Interest' to meet the expenditure on Transport Scheme. The accretion to the Fund is from the Budgetary Grant, Cess on Motor Vehicle Taxes (one *per cent*) and Cess on Property Tax.

There was an opening balance of ₹18,498.52 lakh as on 1 April 2023. During the year 2023-24, an amount of ₹14,042.47 lakh initially debited under Revenue Section of this Grant to transfer Cess collected to the Fund head and relevant expenditure of ₹6,152.14 lakh initially booked under Capital Section and Revenue Section of the Grant, was shown as met out of the Fund Head. The balance under the Fund Account stood at ₹26,388.85 lakh as on 31 March 2024.

(x) BANGALORE METRO RAIL CORPORATION LIMITED FUND:

Bangalore Metro Rail Corporation Limited Fund came into effect from September 1994 (earlier the name of the Fund was Bangalore Metro Road Transport Limited. This was changed as Bangalore Metro Rail Corporation Limited Fund with effect from 12 September 2005). The main object of the creation of the Fund under the head is to establish, operate and maintain a Rapid Rail Transit System by construction of circular or other type of railway lines in and around Bengaluru City so as to meet the urban transport needs of Bengaluru and also to carry on the business of railway transport, carrying of passengers by rail and to generally carry on all business relating to Railway Company.

Twenty eight *per cent* of the Infrastructure Development Cess from Motor Vehicle Tax, Stamps and Registration and State Excise is apportioned and transferred as resources to this Fund.

The opening balance as on 1 April 2023 under the Fund head stood at ₹7,57,970.52 lakh (CR). During the year 2023-24 an amount of ₹60,924.84 lakh was transferred as Resources from Infrastructure Cess and ₹83,879.00 lakh from General Revenue of the State to Bangalore Metro Rail Corporation Limited Fund. No expenditure was booked under Capital Section and Revenue Section of this Grant which has to shown as met out of the Fund Head. The balance as on 31 March 2024 stood at ₹9,02,774.36 lakh (Cr.).*

The balance under the 'BMRCL Investment Account' stood at ₹72,318.00 lakh (Dr.) as on 31 March 2024.*

(xi) KARNATAKA REAL ESTATE REGULATORY AUTHORITY FUND

Real Estate Regulatory Authority (RERA) came into existence as per the Real Estate (Regulation and Development) Act, 2016 which aims to enhance accountability and transparency with respect to housing transactions and real estate.

The Department of Housing, Government of Karnataka is the nodal department for the implementation of RERA Act in the State of Karnataka. Under the RERA Act, the Karnataka Real Estate Regulation and Development Rules, 2017 was approved by Government of Karnataka and notified on July 10, 2017.

As per Government Order No. DOH 157 KHB 2017 dated 14 July 2017, a fund under Interest bearing Deposit head of account 8342-00-120-0-02, Real Estate Regulatory Fund has been opened in the month of April 2018 to account the transactions under Real Estate (Regulation and Development). However in the year 2021-22, Government of Karnataka shifted transaction of the RERA Fund from interest bearing deposit Head of Account 8342-00-120-0-02 to non interest bearing Reserve Fund Head of Account 8235-00-200-0-22.

The accumulation in the Fund shall be utilized by the State Government for meeting the expenditure relating to the salaries and allowances payable to the Chairperson and other Members and the administrative expenses including the salaries and allowances payable to the officers and other employees of the Authority and the Appellate tribunal, the other expenses of the authority in connection with the discharge of its functions and for the purposes of this Act.

There was an opening balance of ₹6,666.82 lakh as on 1 April 2023. During the year 2023-24, an amount of ₹1,809.85 lakh was transferred to the Fund (from the Consolidated Fund against the Fees collected under Head of 0216-02-800-0-01 – RERA) and an expenditure of ₹1,185.36 lakh was met out of the Fund Head. The closing balance at the credit of the Fund was ₹7,291.30 lakh as on 31 March 2024.

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GRANT NO.20 - PUBLIC WORKS

		Total grant or appropriation	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
MAJOR HEADS:				
2059	**PUBLIC WORKS**			
2216	**HOUSING**			
3054	**ROADS AND BRIDGES**			
3056	**INLAND WATER TRANSPORT**			
4059	**CAPITAL OUTLAY ON PUBLIC WORKS**			
4216	**CAPITAL OUTLAY ON HOUSING**			
5054	**CAPITAL OUTLAY ON ROADS AND BRIDGES**			
Revenue –				
Voted –				
Original	24,64,67,60			
Supplementary	…	24,64,67,60	25,92,80,63	(+) 1,28,13,03
Amount surrendered during the year (March 2024)				3,55,54
Charged –				
Original	*54,81,77*			
Supplementary	*...*	*54,81,77*	*54,81,77*	*...*
Amount surrendered during the year				*NIL*
Capital –				
Voted –				
Original	75,86,67,96			
Supplementary	1,50,00,00	77,36,67,96	76,52,78,10	(-) 83,89,86
Amount surrendered during the year (March 2024)				72,49,28
Charged –				
Original	*36,67,50*			
Supplementary	*...*	*36,67,50*	*34,81,00*	*(-) 1,86,50*
Amount surrendered during the year				*NIL*

NOTES AND COMMENTS:

(i) In the Revenue Section of Voted Grant, expenditure exceeded the provision by ₹1,28,13,02,648/- which required regularization.

(ii) An amount of ₹355.54 lakh was surrendered in the Revenue Section of the Voted Grant.

(iii) The expenditure under the Capital Section of Voted Grant ₹8,000.00 lakh initially met through the additional release by an executive order was later on regularized through Supplementary Provision.

(iv) An amount of ₹7,249.28 lakh was surrendered in the Capital Section of the Voted Grant.

(v) Excess in the Revenue Section of the Voted Grant occurred mainly under:

	Head		***Total grant***	***Actual expenditure (In lakhs of rupees)***	***Excess (+) Saving (-)***
(1)	**2059 PUBLIC WORKS**				
	80 General				
	001 Direction and Administration				
	01 Chief Engineer C & B, Public Works Department				
		O 37,285.65			
		R (+) 3,902.21	41,187.86	39,459.70	(-) 1,728.16

(a) Additional funds under 'Salaries' (₹3,837.43 lakh) provided through reappropriation towards the payment of salary to Assistant Engineer and Junior Engineer appointed through KPSC proved excessive, in view of saving (₹1,346.97 lakh), reasons for which have not been intimated (July 2024).

(b) Additional funds under 'Salary of Board / Corp Staff Working in State Government' (₹278.41 lakh) provided through reappropriation towards the payment of salary of employees working on deputation proved excessive, in view of final saving (₹29.53 lakh), reasons for which have not been intimated (July 2024).

(c) Saving under 'Daily Wages' (₹139.00 lakh) was reappropriated to other heads, without giving specific reasons. Reasons for final saving (₹125.20 lakh) have not been intimated (July 2024).

(d) Saving under 'Telephone Charges' (₹74.63 lakh) was reappropriated to other heads, without giving specific reasons. Reasons for final saving (₹21.32 lakh) have not been intimated (July 2024).

(e) Reasons for final saving under 'Travel Expenses' (₹33.35 lakh), 'General Expenses' (₹22.72 lakh), 'Building Expenses' (₹53.09 lakh), 'Transport Expenses' (₹21.07 lakh) and 'Pension and Retirement Benefits' (₹65.58 lakh) have not been intimated (July 2024).

(2)	19	Quality Assurance Unit				
		O	3,098.56			
		R	(+) 347.57	3,446.13	3,299.30	(-) 146.83

Additional funds under 'Salaries' (₹330.59 lakh) provided through reappropriation towards payment of salaries to staff proved excessive, in view of saving (₹129.75 lakh) reasons for which have not been intimated (July 2024).

(3)	**800**	**Other Expenditure**				
	06	Adminsitration of Sand Mining				
		O	50.00			
		R	(+) 450.00	500.00	500.00	…

Additional funds under 'General Expenses' (₹450.00 lakh) were provided through reappropriation towards payment of bills.

(4)	**3054**	**ROADS AND BRIDGES**				
	01	***National Highways***				
	001	**Direction and Adminsitration**				
	1	Direction				
		O	4,287.57			
		R	(+) 584.74	4,872.31	4,739.76	(-) 132.55

(a) Additional funds under 'Chief Engineer, National Highways – Salaries' (₹584.74 lakh) provided through reappropriation towards payment of salaries proved excessive, in view of saving (₹74.01 lakh), reasons for which have not been intimated (July 2024).

(b) Reasons for final saving under 'Non-Salary' heads (₹58.54 lakh) have not been intimated (July 2024).

		Head	*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(5)	***80***	***General***			
	797	**Transfer of Reserve Fund and Deposit Accounts**			
	02	Transfer of Grants from Central Road and Infrastructure Fund to Deposit Head Subvention	50,000.00	66,091.00	(+) 16,091.00

Expenditure under 'Inter Account Transfers' (₹66,091.00 lakh) depends on the actual collection of excess Import duties on Motor Spirits that stood transferred to the Fund head under Public Account of the State. Excess under this head (₹16,091.00 lakh) indicated that the actual receipts are more than the estimated collection of receipts.

(vi) Saving in the Revenue Section of the Voted Grant occurred mainly under:

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(1)	**2059**	**PUBLIC WORKS**				
	80	***General***				
	001	**Direction and Administration**				
	50	Vacant Post Provision				
			O 5,081.73			
			R (-) 5,081.73	…	…	…

Saving under 'Other Allowance' (₹5,081.73 lakh – entire provision) was surrendered, without giving specific reasons.

(2)	**3054**	**ROADS AND BRIDGES**				
	03	***State Highways***				
	001	**Direction and Administration**				
	1	Direction				
			O 1,348.37			
			R (-) 29.59	1,318.78	1,198.05	(-) 120.73

(a) Saving under 'Plan Monitoring Unit – State Highway Development Project – Salaries' (₹97.40 lakh) was reappropriated to other heads, without giving specifc reasons. Reasons for final saving (₹54.68 lakh) have not been intimated (July 2024).

(b) Additional funds under 'Planning and Road Asset Management Centre (PRAMC) – Salaries' (₹53.15 lakh) provided though reappropriation towards the payment of salary for Assistant Engineer.

(vii) SUSPENSE TRANSACTIONS UNDER 2059 PUBLIC WORKS

The nature of transactions under '799 – Suspense' and the accounting procedure followed in the Public Works Department are explained below:

The Minor Head '799 – Suspense' is not a final head of account. It accommodates interim transactions for which further payments or adjustments of value are necessary before transactions can be considered as complete and are finally accounted for. Accordingly, the transactions under this head, if not adjusted to the final head of account, are carried forward in the books of the Public Works Division from year to year. 'Suspense' head has two sub-divisions viz., a) Stock and b) Miscellaneous Works Advances.

(a) Stock: This sub-division is debited with the value of stores when acquired, not for any particular work but for the general use of the division. It is credited with the value of materials, when issued for use of work or sold or otherwise disposed off. This sub-division will, therefore, show a debit balance representing the book value of the materials held in stock, plus unadjusted charges etc., connected with manufacture, if any.

(b) Miscellaneous Works Advances: This sub-division comprises debits for the value of stores sold on credits, payments made in advance for stores not yet received, losses of stores or cash not written off and sums recoverable from other Governments, Departments, Government Servants, Local Bodies, etc. A debit balance under the sub-division thus represents recoverable amounts.

An account of the transactions under 'Suspense' during 2023-24 together with opening and closing balance are given below:

(₹ in lakh)

Head of account	*Opening Balance as on 1 April 2023 Debit (+) / Credit (-)*	*Debit (+)*	*Credit (-)*	*Closing Balance as on 31 March 2024 Debit (+) / Credit(-)*
2059 – PUBLIC WORKS				
799 – Suspense				
Stock	(-) 269.63	…	…	(-) 269.63
Miscellaneous Works Advances	(+) 1,174.13	…	…	(+) 1,174.13

(viii) SUSPENSE TRANSACTIONS UNDER '3054 – ROADS AND BRIDGES' AND '5054 – CAPITAL OUTLAY ON ROADS AND BRIDGES'

The nature of transactions under Minor Head '799 – Suspense' and the accounting procedure followed in the Public Works Department have been explained in para (x) (b) of this Grant. During the year no expenditure was booked by the Public Works Divisions for value of stores acquired for general use of the divisions, under 'Suspense' for which Provision was made under '3054 – Roads and Bridges' and '5054 – Capital Outlay on Roads and Bridges'.

Similarly, no expenditure was booked by the Public Works Divisions for value of stores sold on credit, payments made for stores not yet received and recoverable from other Government Departments, Local Bodies, etc., under 'Capital Outlay on Roads and Bridges – Suspense – Miscellaneous Works Advances'.

An account of the transactions under Minor Head '799 – Suspense' during 2023-24 together with opening and closing balance are given below:

(₹ in lakh)

Head of account	*Opening Balance as on 1 April 2023 Debit (+) / Credit (-)*	*Debit (+)*	*Credit (-)*	*Closing Balance as on 31 March 2024 Debit (+) / Credit(-)*
3054 – ROADS AND BRIDGES	(-) 140.82	…	…	(-) 140.82
5054 – CAPITAL OUTLAY ON ROADS AND BRIDGES	(+) 26.47	…	…	(+) 26.47
Total	**(-) 114.35**	**…**	**…**	**(-) 114.35**

(ix) CHIEF MINISTER'S RURAL ROAD DEVELOPMENT FUND:

Chief Minister's Rural Road Development Fund was created in the year 2004 with an intention to mobilize resources to 'Mukhya Mantri Grameena Rasthe Abhivrudhi Nidhi' for maintenance and upkeep of Rural Roads. 15 *per cent* of Infrastructure Development Cess from Motor Vehicle Tax, Stamps and Registration and State Excise is apportioned and transferred to this Fund.

There was an opening balance of ₹3,64,879.07 lakh (Cr.). as on 1st April 2023. During the year 2023-24, an amount of ₹32,638.30 lakh was transferred as Resources to this Fund Head and ₹9,075.00 lakh from General Revenue of the State to Chief Minister's Rural Road Development Fund. No expenditure was met out of the Fund head. The balance in the fund as on 31 March 2024 was ₹4,06,592.38 lakh (CR).

(x) SUBVENTION FROM CENTRAL ROAD FUND AND INFRASTRUCTURE FUND:

The additional revenue realised from the increase in excise and import duties on motor spirit was credited to a Fund constituted by the Government of India. Subventions are paid from this Fund to the States for expenditure on schemes of Road Development approved by the Government of India and an equal amount is transferred to a Deposit Account against provision made in this grant. The actual expenditure on the scheme is also initially booked under this grant and is subsequently transferred to the Deposit Account 'Subvention from Central Road Fund' under 8449-00-103.

There was an opening balance of ₹32,728.22 lakh as on 1 April 2023. During the year 2023-24, an amount of ₹66,091.00 lakh Subvention of Grants from Central Road Fund by the Government of India, was credited to this Fund Head and no expenditure incurred under this grant was shown as met from this Fund Head. The closing balance stood at ₹98,819.22 lakh as on 31 March 2024.

The details of the transactions relating to the Fund during the year are given in Statement No.21 of the Finance Accounts for 2023-24.

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GRANT NO.21 - WATER RESOURCES

		Total grant or appropriation	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
MAJOR HEADS:				
2700	**MAJOR IRRIGATION**			
2701	**MEDIUM IRRIGATION**			
2702	**MINOR IRRIGATION**			
2705	**COMMAND AREA DEVELOPMENT**			
2711	**FLOOD CONTROL AND DRAINAGE**			
4700	**CAPITAL OUTLAY ON MAJOR IRRIGATION**			
4701	**CAPITAL OUTLAY ON MEDIUM IRRIGATION**			
4702	**CAPITAL OUTLAY ON MINOR IRRIGATION**			
4705	**CAPITAL OUTLAY ON COMMAND AREA DEVELOPMENT**			
4711	**CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS**			
Revenue –				
Voted–				
Original	9,51,61,70			
Supplementary	2,50,75	9,54,12,45	9,45,30,73	(-) 8,81,72
Amount surrendered during the year (March 2024)				39,88,50
Charged–				
Original	*9,10,74,31*			
Supplementary	*...*	*9,10,74,31*	*9,10,74,31*	*...*
Amount surrendered during the year				*NIL*
Capital –				
Voted–				
Original	1,37,45,64,02			
Supplementary	…	1,37,45,64,02	1,39,72,16,27	(+) 2,26,52,25
Amount surrendered during the year				NIL

		Total appropriation	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
Charged–				
Original	*34,35,67,07*			
Supplementary	*...*	*34,35,67,07*	*34,35,67,07*	*...*
Amount surrendered during the year				*NIL*

NOTES AND COMMENTS:

(i) The expenditure under the Revenue Section of Voted Grant ₹249.75 lakh initially met through the additional release by an executive order was later on regularised through Supplementary Provision.

(ii) An amount of ₹3,988.50 lakh was surrendered in the Revenue Section of the Voted Grant.

(iii) Excess in the Capital Section of the Voted Grant occurred mainly under:

		Head	*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
			(In lakhs of rupees)		
(1)	**4700**	**CAPITAL OUTLAY ON MAJOR IRRIGATION**			
	03	***Bhadra Project***			
	001	**Direction and Administration**			
	03	Thungabhadra Project (Inter State Account of GoAP-Gok)	1.00	26,245.24	(+) 26,244.24

Reasons for excess under 'Inter Account Transfer' (26,244.24 lakh) have not been intimated (July 2024).

(2)	**4701**	**CAPITAL OUTLAY ON MEDIUM IRRIGATION**				
	76	***Upper Bhadra Scheme***				
	800	**Other Expenditure**				
	02	CSS – State Share – Upper Bhadra – National Scheme				
		O	50,000.00			
		R	(+) 50,000.00	1,00,000.00	1,00,000.00	...

Additional funds under 'Capital Expenses' (₹50,00.00 lakh) were provided through reappropriation for the payment of outstanding bills.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
					(In lakhs of rupees)	
(3)	***80***	***General***				
	190	**Investments in Public Sector and Other Undertakings**				
	3	Krishna Bhagya Jala Nigama Limited				
			O 2,47,500.00			
			R (+) 40,000.00	2,87,500.00	2,87,500.00	…

Additional funds under 'Capital Expenses' (₹40,000.00 lakh) were provided through reappropriation to pay the outstanding bills of works for the year 2023-24.

(4)	4	Karnataka Neeravari Nigama Limited				
			O 2,61,000.00			
			R (+) 50,000.00	3,11,000.00	3,07,999.52	(-) 3,000.48

(a) Additional funds under 'Capital Expenses' (₹50,000.00 lakh) were provided through reappropriation to pay the outstanding bills of works for the year 2023-24.

(b) Reasons for saving under 'NABARD Works' (₹3,000.00 lakh) have not been intimated (July 2024).

(5)	5	Vishveshwarayya Jala Nigama Limited				
			O 1,56,000.00			
			R (+) 77,252.99	2,33,252.99	2,33,252.99	…

Additional funds under 'Capital Expenses' (₹77,252.99 lakh) were provided through reappropriation to pay the outstanding bills of works for the year 2023-24.

(6)	6	Cauvery Neeravari Nigama Limited				
			O 1,47,000.00			
			R (+) 10,000.00	1,57,000.00	1,57,000.00	…

(a) Additional funds under 'Cauvery Neeravari Nigam Limited – Irrigation Works – Capital Expenses' (₹40,000.00 lakh) were provided through reappropriation to pay the outstanding bills of works for the year 2023-24.

(b) Saving under 'Land Acquisition Cost – Cauvery Neeravari Nigam Limited' (₹30,000.00 lakh) were reappropriated to other heads without giving specific reasons.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(7)	**4702**	**CAPITAL OUTLAY ON MINOR IRRIGATION**				
	101	**Surface Water**				
	3	Lift Irrigation Schemes				
			O 72,080.00			
			R (+) 18,626.75	90,706.75	90,692.12	(-) 14.63

(a) Additional funds under 'Lift Irrigation Schemes – Major Works' (₹19,000.00 lakh) were provided through reappropriation for the payment of outstanding bills.

(b) Saving under 'NABARD Works' (₹373.25 lakh) was reappropriated to other heads, without giving specific reasons.

(8)	5	Barrages				
			O 45,000.00			
			R (+) 33,038.59	78,038.59	78,032.09	(-) 6.50

(a) (i) Additional funds under 'Construction of Barrages – Major Works' (₹22,400.00 lakh) were provided through reappropriation for the payment of outstanding bills.

(ii) Saving under 'NABARD Works' (₹261.41 lakh) was reappropriated to other heads, without giving specific reasons.

(b) Additional funds under 'Paschima Vahini – Major Works' (₹10,900.00 lakh) were provided through reappropriation for the payment of outstanding bills.

(9)	**4711**	**CAPITAL OUTLAY ON FLOOD CONTROL PROJECT**				
	01	***Flood Control***				
	103	**Civil Works**				
	1	Other Flood Control Works				
			O 8,000.00			
			R (+) 5,500.00	13,500.00	13,480.00	(-) 20.00

Additional funds under 'Minor Works' (₹5,500.00 lakh) were provided through reappropriation for the payment of outstanding bills proved excessive, in view of final saving (₹20.00 lakh) reasons for which have not been intimated (July 2024).

(iv) Saving in the Capital Section of the Voted Grant occurred mainly under:

	Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(1)	**4701**	**CAPITAL OUTLAY ON MEDIUM IRRIGATION**			
	76	***Upper Bhadra Scheme***			
	800	**Other Expenditure**			
	01	CSS – Central Share – Upper Bhadra National Scheme			
		O 2,00,000.00			
		R (-) 2,00,000.00	…	…	…

Saving under 'Capital Expenses' (₹2,00,000.00 lakh – entire provision) were reappropriated to other heads, without giving specific reasons.

(2)	***77***	***Accelerated Irrigation Benefit Programme – Irrigation Projects under various Nigamas***			
	800	**AIBP Expenditure**			
	01	CSS – Central Share – Accelerated Irrigation Benefit Programme – Irrigation Projects under various Nigamas			
		O 33,805.30			
		R (-) 33,805.30	…	…	…

Saving under 'Major Works' (₹33,805.30 lakh – entire provision) were reappropriated to other heads, without giving specific reasons.

(3)	02	CSS – State Share – Accelerated Irrigation Benefit Programme – Irrigation Projects under various Nigamas			
		O 20,000.00			
		R (-) 20,000.00	…	…	…

Saving under 'Major Works' (₹20,000.00 lakh – entire provision) were reappropriated to other heads, without giving specific reasons.

(4)	***80***	***General***			
	799	**Suspense**			
	01	Central Mechanical Organisations – Debits	72.00	...	(-) 72.00

Reasons for saving under 'Stock' (₹65.00 lakh – entire provision) have not been intimated (July 2024).

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(5)	**800**	**Other Expenditure**				
	10	Karnataka Integrated and Sustainable Water Resources Management – EAP (IND-3836)				
			O 35,000.00			
			R (-) 11,703.00	23,297.00	23,297.00	…

Saving under 'Other Expenses' (₹11,703.00 lakh) were reappropriated to other heads, without giving specific reasons.

(6)	80	DAM Rehabilitation and Improvement Project – EAP (IND-9181)				
			O 30,000.00			
			R (-) 17,994.69	12,005.31	12,005.31	…

Saving under 'Other Expenses' (₹17,994.69 lakh) were reappropriated to other heads, without giving specific reasons.

(v) SUSPENSE TRANSACTIONS:

The nature of transactions under Minor Head '799 – Suspense' and the accounting procedure followed in the Water Resources Department is explained below:

The Minor Head '799 – Suspense' is not a final head of account. It accommodates interim transactions for which further payments or adjustments of value are necessary before transactions can be considered as complete and are finally accounted for. Accordingly, the transactions under this head, if not adjusted to the final head of account, are carried forward from year to year. 'Suspense' head has two sub-divisions viz., a) Stock and b) Miscellaneous Works Advances.

(a) Stock: This sub-division is debited with the value of stores acquired, not for any particular work, but for the general use of the division. It is credited with the value of materials, issued for use of work or sold or otherwise disposed off. This sub-division will, therefore, show a debit balance representing the book value of the materials held in stock, plus unadjusted charges etc., connected with manufacture, if any.

(b) Miscellaneous Works Advances: This sub-division comprises debits for the value of stores sold on credits, payments made for stores not yet received, losses of stores or cash not written off and sums recoverable from other Governments, Departments, Government Servants, Local Bodies, etc. A debit balance under the sub-division thus represents recoverable amounts.

The position of the suspense transactions under this grant is given below:

(₹ in lakh)

Head of Account	*Opening Balance as on 1 April 2023 Debit (+) / Credit (-)*	*Debit (+)*	*Credit (-)*	*Closing Balance as on 31 March 2024 Debit (+) / Credit (-)*
2701 MEDIUM IRRIGATION	(+) 119.89	...	...	(+) 119.89
2702 MINOR IRRIGATION	(+) 2,447.17	...	...	(+) 2,447.17
4700 CAPITAL OUTLAY ON MAJOR IRRIGATION	(-) 4.39	...	...	(-) 4.39
4701 CAPITAL OUTLAY ON MAJOR AND MEDIUM IRRIGATION	(+) 14,044.10	...	...	(+) 14,044.10
TOTAL	**(+) 16,606.77**	**...**	**...**	**(+) 16,606.77**

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GRANT NO.22 - HEALTH AND FAMILY WELFARE
(ALL VOTED)

		Total grant	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
MAJOR HEADS:				
2210	**MEDICAL AND PUBLIC HEALTH**			
2211	**FAMILY WELFARE**			
4210	**CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH**			
Revenue –				
Original	1,35,08,05,33			
Supplementary	14,57,82	1,35,22,63,15	1,16,24,48,96	(-) 18,98,14,19
Amount surrendered during the year (March 2024)				10,92,26,81
Capital –				
Original	14,42,02,00			
Supplementary	43,30,43	14,85,32,43	11,14,82,69	(-) 3,70,49,74
Amount surrendered during the year (March 2024)				3,27,19,31

NOTES AND COMMENTS:

(i) The expenditure under the Revenue Section ₹1,386.63 lakh initially met through the additional releases by three executive orders, was later on regularised through Supplementary Provision.

(ii) An amount of ₹10,926.81 lakh was surrendered in the Revenue Section.

(iii) The expenditure under the Capital Section ₹4,327.43 lakh initially met through the additional release by an executive order, was later on regularised through Supplementary Provision.

(iv) An amount of ₹32,719.31 lakh was surrendered in the Capital Section.

(v) Saving in the Revenue Section occurred mainly under:

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(1)	**2210**	**MEDICAL AND PUBLIC HEALTH**				
	01	***Urban Health Services – Allopathy***				
	001	**Direction and Administration**				
	01	Directorate of Medical Education				
		O	5,401.34			
		R	(-) 802.40	4,598.94	4,598.93	(-) 0.01

(a) Additional funds under 'Salaries' (₹1,457.00 lakh) provided through reappropriation towards payment of salaries and interim relief to officers / staff proved excessive, in view of saving (₹584.15 lakh) surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 and 2022-23 and also.

(b) Saving under 'Subsidiary Expenses' (₹21.76 lakh) was surrendered, due to non-receipt of tuition payment applications from in-service post-graduate students. Saving occurred under this head during 2022-23 also.

(c) Saving under 'Machinery and Equipments' (₹600.00 lakh – entire provision) was surrendered, due to delay in mapping and submitting of bills to Khajane-II by Forensic and Toxicology, Department of Victoria Hospital.

(d) Saving under 'Scholarship and Incentives' (₹77.00 lakh) was surrendered, due to non-availability of details of Government Nursing School Students in Students Scholarship Portal. Saving occurred under this head during 2022-23 also.

(e) Saving under 'Drugs and Chemicals' (₹949.07 lakh) was partly reappropriated to other heads (₹518.00 lakh) without giving specific reasons and partly surrendered (₹431.07 lakh) due to non-availabity of claims. Saving occurred under this head during 2022-23 also.

(2)	50	Vacant Post Provision					
		O	40,515.68				
		R	(-) 11,671.66	28,844.02	...	(-) 28,844.02

Funds under 'Other Allowance' (₹11,671.66 lakh) was reappropriated to other salary heads. Reasons for final saving (₹28,844.02 lakh) have not been intimated (July 2024).

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(3)	51	Vacant Post Provision				
		O	18,864.58			
		R	(-) 18,864.58	…	…	…

Funds under 'Other Allowance' (₹18,864.58 lakh – entire provision) was partly reappropriated to other salary heads (₹18,782.64 lakh) and partly surrendered (₹81.94 lakh) without giving specific reasons.

(4)	**104**	**Medical Stores Depots**				
	01	Karnataka State Medical Supplies Corporation Limited (KSMSCL)				
		O	25,743.79			
		R	(-) 19,501.33	6,242.46	354.96	(-) 5,887.50

(a) Saving under Grants-in-Aid – Salaries' (₹146.94 lakh), 'GIA Contract / Outsource', (₹241.89 lakh) and 'Drugs and Chemicals' (₹18,975.00 lakh – entire provision) was surrendered, without giving specific reasons.

(b) Saving under 'Scheduled Caste Sub Plan' (₹137.50 lakh) was surrendered, without giving specific reasons. Reasons for final saving (₹4,150.00 lakh) have not been intimated (July 2024).

(c) Reasons for final saving under 'Tribal Sub Plan' (₹1,737.50 lakh – entire provision) have not been intimated (July 2024).

(5)	**110**	**Hospital and Dispensaries**				
	4	Other Hospitals				
		O	10,000.00			
		R	(-) 10,000.00	…	…	…

(a) Saving under 'Aspirational Taluka Health Mission – Other Expenses' (₹4,200.00 lakh – entire provision) and 'Maintenance Expenditure' (₹2,800.00 lakh – entire provision) was surrendered, as the tender process was not completed due to code of conduct issued for election.

(b) Saving under 'Scheduled Caste Sub Plan' (₹2,100.00 lakh – entire provision) was partly reappropriated (₹840.00 lakh) to other heads due to non-receipt of claims and partly surrendered (₹1,260.00 lakh) without giving specific reasons.

(c) Saving under 'Tribal Sub Plan' (₹900.00 lakh – entire provision) was partly reappropriated (₹360.00 lakh) to other heads due to non-receipt of claims and partly surrendered (₹540.00 lakh) without giving specific reasons.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(6)	**200**	**Other Health Schemes**				
	05	CSS – Central Share – PM Ayushman Bharat Health Infrastructure Mission				
			O 6,000.00 S 689.00 R (-) 6,689.00	…	…	…

(a) Additional funds under 'Other Expenses' (₹687.00 lakh) provided through Supplementary Provision (First Instalment) towards Central Share under National Health Mission, Pradhan Mantri Ayushman Bharath Health Infrastructure Mission proved unnecessary, in view of saving (₹1,687.00 lakh – entire provision) surrendered, due to non-release of funds by the Government of India. Saving occurred under this head during 2022-23 also.

(b) Saving under 'Minor Works' (₹5,000.00 lakh) was surrendered, due to non-release of funds by the Government of India.

(c) Funds 'Scheduled Caste Sub Plan' (₹1.00 lakh) and 'Tribal Sub Plan' (₹1.00 lakh) were provided through Supplementary Provision (Second and Final Instalment) towards token provision for Central Share under PM-ABHIM as this Scheme is to be implemented under Single Nodal Agency SPARSH Model. However, the entire provision was surrendered due to non-release of funds by the Government of India.

(7)	06	CSS – State Share – PM Ayushman Bharat Health Infrastructure Mission				
			O 4,000.00 S 612.00 R (-) 4,612.00	…	…	…

(a) Additional funds under 'Other Expenses' (₹458.00 lakh) provided through Supplementary Provision (First Instalment) towards State Share under National Mission, Pradhan Mantri Ayushman Bharat Health Infrastructure Mission proved unnecessary, in view of saving (₹1,458.00 lakh – entire provision) surrendered, due to non-release of funds by the Government of India.

(b) Additional funds under 'Scheduled Caste Sub Plan' (₹100.00 lakh) and 'Tribal Sub Plan' (₹54.00 lakh) provided through Supplementary Provision (Second and Final Instalment) towards PM-ABHIM Scheme to be implemented under Single Nodal Agency SPARSH Model. However, the entire provision due to non-release of funds by the Government of India, was surrendered.

(c) Saving under 'Minor Works' (₹3,000.00 lakh – entire provision) was surrendered, due to non-release of funds.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(8)	07	Mental Health Programmes				
		O	1,200.00			
		R	(-) 442.99	757.01	757.02	(+) 0.01

(a) Saving under 'Subsidiary Expenses' (₹28.97 lakh) was surrendered, due to ongoing recruitment process.

(b) Saving under 'Other Expenses' (₹359.09 lakh) was surrendered, due to ongoing recruitment process.

(c) Saving under 'Diet Expenses' (₹31.29 lakh) was surrendered, without giving specific reasons.

(9)	08	Cochlear Implant Programme				
		O	1,000.00			
		R	(-) 1,000.00	...	...	...

Saving under 'Machinery and Equipments' (₹1,000.00 lakh – entire provision) was surrendered, due to non-receipt of claims,.

(10)	09	Mobile Health Clinic and Cancer Detection Units				
		O	750.00			
		R	(-) 750.00	...	...	...

Saving under 'Other Expenses' (₹749.50 lakh) was partly reappropriated to other heads, due to non-receipt of claims.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(11)	10	Grants from Karnataka State Road Safety Fund				
		O	4,500.00			
		R	(-) 4,500.00	...	...	...

Saving under 'General Expenses' (₹4,500.00 lakh – entire provision) was surrendered, due to non-submission of bills to Khajane-II in time.

(12)	***03***	***Rural Health Services – Allopathy***				
	110	**Hospitals and Dispensaries**				
	08	PPP for Diagnostic Tests and Dialysis Treatment				
		O	5,000.00			
		R	(-) 1,793.37	3,206.63	3,206.63	…

(a) Saving under 'Other Expenses' (₹793.34 lakh) was partly reappropriated to other heads (₹400.00 lakh) due to non-receipt of claims and partly surrendered (₹393.34 lakh) due to non-submission of bills to Khajane-II in time.

(b) Saving under 'SDP / Aspirational Taluka' (₹1,000.00 lakh – entire provision) was surrendered, due to non-submission of bills to Khajane-II in time. Saving occurred under this head during 2022-23 and 2021-22 also.

(13)	**800**	**Other Expenditure**				
	18	CSS – Central Share – National Health Program				
		O	99,511.00			
		R	(-) 21,062.86	78,448.14	78,448.14	...

Saving under 'Other Expenses' (₹9,941.09 lakh), 'Scheduled Caste Sub Plan' (₹10,003.22 lakh) and 'Tribal Sub Plan' (₹1,118.55 lakh) was surrendered, due to non-release of funds by the Government of India.

(14)	***05***	***Medical Education, Training and Research***				
	101	**Ayurveda**				
	3	Departmental Drugs Manufacture				
		O	469.89			
		R	(-) 61.86	408.03	408.04	(+) 0.01

(a) Additional funds under 'AYUSH – Drugs Manufacturing Institutions and Drug Testing Laboratories – Salaries' (₹41.35 lakh) provided through reappropriation towards payment of salaries and Interim Relief proved excessive, in view of saving (₹20.14 lakh) surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 also.

(b) Saving under 'Contract / Outsource' (₹27.94 lakh) was surrendered, due to decrease in number of contract / outsourcing employees.

(c) Saving under 'Drugs and Chemicals' (₹33.16 lakh) was surrendered, due to delay in tender process and submission of bills in time.

		Head		***Total grant***	***Actual expenditure***	***Excess (+) Saving (-)***
					(In lakhs of rupees)	
(15)	6	AYUSH – Cultivation of Medicinal Plants and Karnataka State Medicinal Plants Authority				
		O	216.64			
		R	(-) 55.62	161.02	161.03	(+) 0.01

Saving under 'Salaries' (₹60.47 lakh) was partly reappropriated without giving specific reasons (₹21.64 lakh) and partly surrendered (₹38.83 lakh) due to non-filling up of posts. Saving occurred under this head during 2022-23 also.

(16)	***06***	***Public Health***				
	101	**Prevention and Control of Diseases**				
	7	Other Diseases				
		O	2,188.69			
		R	(-) 710.82	1,477.87	1,477.87	…

(a) Saving under 'Karnataka State Aids Prevention Society and Indian Red Cross Society – Subsidiary Expenses' (₹30.34 lakh) and 'Grants-in-Aid – General' (₹62.58 lakh) was surrendered, due to non-submission of bills in time.

(b) Saving under 'To improve the Health Status of Endosulphan Affected People – Other Expenses' (₹107.24 lakh) was surrendered, due to non-submission of bills to Khajane-II in time.

(c) Saving under 'Towards Corpus Fund for Treatment of Rare Diseases – Financial Assistance / Relief' (₹500.00 lakh) was surrendered, due to non-release of final Instalment.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
					(In lakhs of rupees)	
(17)	**800**	**Other Expenditure**				
	04	XV Finance Commission Grants (FCG) for Strengthening Primary Healthcare Facilities				
			O 46,700.00			
			R (-) 6,926.08	39,773.92	479.00	(-) 39,294.92

Saving under 'Other Expenses' (₹6,926.08 lakh) was reappropriated to other heads due to non-release of funds from the Government of India. Reasons for final saving (₹39,294.92 lakh) have not been intimated (July 2024). Saving occurred under this head during 2022-23 also.

(18)	**2211**	**FAMILY WELFARE**				
	102	**Urban Family Welfare Services**				
	02	Urban Family Welfare Centres run by Local Bodies and Voluntary Organisations				
			O 1,039.00			
			R (-) 144.33	894.67	894.67	...

Saving under 'Grants-in-Aid – Salaries' (₹144.33 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 and 2021-22 also.

(vi) Excess in the Revenue Section of the Grant occurred mainly under:

(1)	**2210**	**MEDICAL AND PUBLIC HEALTH**				
	02	***Urban Health Services – Other Systems of Medicine***				
	101	**Ayurveda**				
	1	Directorate of Ayurveda, Unani, Siddha and Homeopathy (AYUSH)				
			O 17,316.65			
			R (+) 490.95	17,807.60	17,807.60	...

(a) Additional funds under 'Opening and Maintenance of AYUSH Offices, Colleges and Hospitals, Health IEC and Training – Salaries' (₹1,290.64 lakh) provided through reappropriation towards payment of salaries to newly appointed staff and for payment of Interim Relief proved excessive, in view of saving (₹244.31 lakh) surrendered, without giving specific reasons.

(b) Saving under 'Contract / Outsource' (₹212.25 lakh) was surrendered, due to reduction in outsourced employees.

(c) Saving under 'General Expenses' (₹20.65 lakh) was surrendered, without giving specific reasons.

(d) Saving under 'Scholarships and Incentives' (₹274.62 lakh) due to reduction in registration of students for scholarships, was surrendered.

(e) Saving under 'Grants-in-Aid – Salaries' (₹120.42 lakh) was surrendered as separate grants was given from voluntary retirement and earned leave encashment.

		Head		***Total grant***	***Actual expenditure (In lakhs of rupees)***	***Excess (+) Saving (-)***
(2)	***05***	***Medical Education, Training and Research***				
	200	**Other Systems**				
	11	CSS – State Share – National Ayush Mission				
			O 1,333.00			
			S 35.45			
			R (+) 1,985.90	3,354.35	3,354.35	...

(a) Additional funds under 'Tribal Sub Plan' (342.22 lakh) were partly provided through Supplementary Provision (First Instalment) (₹35.45 lakh) and partly through reappropriation (₹306.77 lakh) towards State Share under National Ayush Mission under TSP programme.

(b) Additional funds under 'Grants-in-Aid – General' (₹1,334.00 lakh) and 'Scheduled Caste Sub Plan' (₹345.13 lakh) were provided through reappropriation towards State contribution under National Ayush Mission.

(3)	13	CSS – Central Share – National Ayush Mission				
			O 2,000.00			
			S 52.18			
			R (+) 2,979.36	5,031.54	5,031.54	...

(a) Additional funds under 'Tribal Sub Plan' (₹512.32 lakh) were provided partly through Supplementary Provision (First Instalment) (₹52.18 lakh) and partly through reappropriation (₹460.14 lakh) towards Central Share under National Ayush Mission.

(b) Additional funds under 'Grants-in-Aid – General' (₹2,002.52 lakh) and 'Scheduled Caste Sub Plan' (₹516.70 lakh) were provided through reappropriation towards Central Share of under National Ayush Mission.

	Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)	
(4)	***06 Public Health***				
	107 Public Health Laboratories				
	01 Food Safety Programme and Public Health Institute				
	O	2,165.56			
	R	(+) 83.43	2,248.99	2,249.00	(+) 0.01

(a) Additional funds under 'Salaries' were provided through reappropriation (₹250.70 lakh) towards payment of salaries to the officers / staff of medical department proved excessive, in view of saving (₹192.43 lakh) surrendered, without giving specific reasons.

(b) Additional funds under 'Contract / Outsource' (₹74.00 lakh) provided through reappropriation towards payment of outsourcing employees of Food Safety Authority proved excessive, in view of saving (₹40.76 lakh) surrendered, without giving specific reasons.

(c) Additional funds under 'Building Expenses' (₹24.50 lakh) were provided through reappropriation, without giving specific reasons.

(d) Additional funds under 'Transport Expenses' (₹30.00 lakh) provided through reappropriation towards transportation charges proved unnecessary, in view of saving (₹38.33 lakh) surrendered, without giving specific reasons.

(5)	***80 General***				
	101 Ayushman Bharat – Pradhan Mantri Jana Arogya Yojana (PMJAY)				
	01 CSS – State Share – Ayushman Bharath – Pradhana Mantri Jana Arogya Yojane (PMJAY)				
	O	1,19,084.01			
	R	(+) 74.48	1,19,158.49	1,19,158.49	…

(a) Additional funds under 'Scheduled Caste Sub Plan' (₹840.00 lakh) and 'Tribal Sub Plan' (₹360.00 lakh) reappropriated towards treatment of rare diseases of children in respect of those belonging to SC/ST proved excessive, in view of saving (₹586.02 lakh) and (₹195.35 lakh) surrendered due to non-submission of bills to Khajane II.

(b) Saving under 'Grants-in-Aid – Salaries' (₹36.41 lakh) and 'Grants-in-Aid – General' (₹307.74 lakh) due to non-submission of bills in time to Khajane-II, was surrendered.

Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(6) **196 Assistance to Zilla Panchayats / District Level Panchyats**				
1 Zilla Panchayats				
O	2,09,510.57			
R	(+) 7,015.51	2,16,526.08	2,11,767.54	(-) 4,758.54

Additional funds under 'Block Grants – All Districts (including Lumpsum – ZP)' were provided through reappropriation towards interim relief proved excessive, in view of final saving, reasons for which have not been intimated (July 2024).

(₹ in lakh)

Districts	Additional funds through Reappropriation	Saving
Lumpsum – ZP	0	1,092.00
Bengaluru Urban	164.27	108.02
Bengaluru Rural	148.13	70.00
Chitradurga	214.36	142.95
Kolar	164.49	86.06
Shivamogga	194.55	129.76
Tumakuru	234.08	156.08
Mysuru	574.66	173.08
Chikkamagaluru	371.82	111.94
Dakshina Kannada	146.19	97.50
Hassan	259.22	172.87
Kodagu	82.15	49.25
Mandya	220.49	147.07
Belagavi	686.66	252.41

(₹ in lakh)

Districts	Additional funds through Reappropriation	Saving
Vijayapura	242.45	150.96
Dharwar	103.81	69.28
Uttara Kannada	185.90	84.39
Kalaburgi	700.40	253.88
Ballari	164.05	99.91
Bidar	221.10	147.45
Raichur	159.77	106.59
Yadgir	162.58	108.39
Davanagere	242.41	124.81
Ramanagara	134.40	89.64
Chikkaballapura	103.15	68.87
Chamarajanagara	98.56	62.36
Udupi	129.59	86.42
Bagalkot	185.72	123.87
Gadag	127.33	78.45
Haveri	148.12	98.81
Koppal	167.40	111.65
Vijayanagara	277.70	103.82

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(7)	**197**	**Assistance to Block Panchayats / Intermediate Level Panchayats**				
	1	Taluk Panchayats				
		O	7,059.91			
		R	(+) 131.76	7,191.67	7,164.56	(-) 27.11

Additional funds under 'Block Grants – All Districts (including Lumpsum – ZP)' (₹131.76 lakh) provided through reappropriation towards payment of interim relief to staff of Taluk Panchayats proved excessive, in view of final saving (₹26.11 lakh) in various districts, reasons for which have not been intimated (July 2024).

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
					(In lakhs of rupees)	
(8)	**2211**	**FAMILY WELFARE**				
	001	**Direction and Administration**				
	01	State Family Welfare Bureau				
		O	571.00			
		R	(+) 50.67	621.67	621.67	…

Additional funds under 'Salaries' (₹148.83 lakh) provided through reappropriation towards payment of salary to staff of Health and Family Welfare proved excessive, in view of saving (₹77.73 lakh) surrendered, without giving specific reasons.

(9)	**196**	**Assistance to Zilla Panchayats / District Level Panchayats**				
	1	Zilla Panchayats				
		O	11,053.76			
		R	(+) 1,088.90	12,142.66	12,029.60	(-) 113.06

Additional funds mainly under 'Block Grants – All Districts' were provided through reappropriation (₹1,088.90 lakh) towards payment of interim relief to staff of Zilla Panchayats for all Districts proved excessive, in view of final saving (₹113.06 lakh), reasons for which have not been intimated (July 2024).

(₹ in lakh)

Districts	Additional funds through Reappropriation
Bengaluru (Urban)	24.88
Chitradurga	34.20
Tumakuru	96.56
Belagavi	356.57
Uttara Kannada	62.10
Chikkaballapura	36.31

(10)	6	Zilla Panchayats – CSS / CPS				
		O	58,864.85			
		R	(+) 1,721.94	60,586.79	58,928.69	(-) 1,658.10

(a) Additional funds under 'District Family Welfare Bureau – Various Districts' (₹188.41 lakh) provided through reappropriation towards payment of interim relief to the staff proved excessive, in view of final saving (₹153.52 lakh) in respect of various Districts, reasons for which have not been intimated (July 2024).

(b) Additional funds under 'Rural Family Health Centres in PHC – various Districts' in respect of various Districts' (₹426.46 lakh) provided through reappropriation towards payment of salary and interim relief proved excessive, in view of final saving (₹405.46 lakh) in respect of various Districts, reasons for which have not been intimated (July 2024).

(vii) Saving in the Capital Section occurred mainly under:

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(1)	**4210**	**CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH**				
	01	***Urban Health Services***				
	110	**Hospital and Dispensaries**				
	1	Buildings				
		O	86,700.00			
		R	(-) 25,502.91	61,197.09	61,197.09	...

(a) Saving under 'Hospital Construction / Upgradation – Special Development Plan' (₹16,634.57 lakh), 'Construction' (₹5,000.00 lakh), 'Scheduled Caste Sub Plan' (₹1,000.01 lakh) and 'Tribal Sub Plan' (₹400.33 lakh) was surrendered, without giving specific reasons.

(b) Saving under 'Establishment of State Level Cancer Institute – Major Works' (₹968.00 lakh) was surrendered, without giving specific reasons.

(c) Saving under 'CSS – Central Share – Tertiary Care Programmes – Major Works' (₹999.00 lakh) was surrendered, without giving specific reasons.

(d) Saving under 'CSS – State Share – Tertiary Care Programmes – Major Works' (₹499.00 lakh – entire provision) was reappropriated due to non-release of funds by the Government of India.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(2)	**200**	**Other Health Schemes**				
	02	CSS – State Share – PM – ABHIM				
		O	…			
		S	4,327.43	4,327.43	...	(-) 4,327.43

Funds under 'CSS – State Share – PM ABHIM – Major Works' (₹2,942.76 lakh), 'Scheduled Caste Sub Plan' (₹898.67 lakh) and 'Tribal Sub Plan' (₹486.00 lakh) provided through Supplementary Provision (Second and Final Instalment) towards PM-ABHIM Scheme to be implemented under Single Nodal Agency SPARSH Model proved unnecessary, in view of saving of entire provision, reasons for which have not been intimated (July 2024).

(3)	***04***	***Public Health***				
	107	**Public Health Laboratories**				
	2	Procurement / Purchase				
		O	5,001.00			
		R	(-) 5,001.00	...	...	...

Saving under 'Karnataka State Medical Supplies Corporation Limited – SDP / Aspirational Taluka' (₹5,000.00 lakh – entire provision) was surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 and 2021-22 also.

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GRANT NO.23 – LABOUR AND SKILL DEVELOPMENT

			Total grant or appropriation	*Actual expenditure*	*Excess (+) Saving (-)*
			(In thousands of rupees)		
MAJOR HEADS:					
2210	**MEDICAL AND PUBLIC HEALTH**				
2230	**LABOUR, EMPLOYMENT AND SKILL DEVELOPMENT**				
2235	**SOCIAL SECURITY AND WELFARE**				
2501	**SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT**				
2851	**VILLAGE AND SMALL INDUSTRIES**				
3604	**COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS**				
4250	**CAPITAL OUTLAY ON OTHER SOCIAL SERVICES**				
4851	**CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES**				
Revenue –					
Voted –					
Original		19,26,85,96			
Supplementary		2,73,10,34	21,99,96,30	20,55,91,82	(-) 1,44,04,48
Amount surrendered during the year (March 2024)					3,75,11,30
Charged –					
Original		*16,56,05*			
Supplementary		*...*	*16,56,05*	*7,72,01*	*(-) 8,84,04*
Amount surrendered during the year					*NIL*
Capital –					
Voted –					
Original		2,02,93,78			
Supplementary		20,00,00	2,22,93,78	2,20,72,54	(-) 2,21,24
Amount surrendered during the year (March 2024)					2,00

GRANT NO.23 – LABOUR AND SKILL DEVELOPMENT – contd.

		Total appropriation	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
MAJOR HEADS:				
Charged –				
Original	*93,88,00*			
Supplementary	*...*	*93,88,00*	*93,88,00*	*...*
Amount surrendered during the year				*NIL*

NOTES AND COMMENTS:

(i) The expenditure under the Revenue Section of the Voted Grant ₹26,184.70 lakh initially met through additional releases by three executive orders was later on regularised through Supplementary Provision.

(ii) An amount of ₹37,511.30 lakh was surrendered in the Revenue Section of Voted Grant.

(iii) An amount of ₹2.00 lakh was surrendered in the Capital Section of Voted Grant.

(iv) Saving in the Revenue Section of Voted Grant occurred mainly under:

	Head	*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
		(In lakhs of rupees)		
(1)	**2230 LABOUR, EMPLOYMENT AND SKILL DEVELOPMENT**			
	02 Employment Service			
	001 Direction and Administration			
	49 Vacant Post Provision			
	O 6,400.96			
	R (-) 6,400.96	...	...	...

Saving under 'Other Allowance' (₹6,400.96 lakh – entire provision) were partly reappropriated (₹982.83 lakh) to other heads and partly surrendered (₹5,418.13 lakh), without giving specific reasons.

(2)	50 Vacant Post Provision			
	O 14,198.25			
	R (-) 14,198.25	...	...	...

Funds under 'Other Allowance' (₹14,198.25 lakh – entire provision) was partly reappropriated (₹3,258.10 lakh) to other heads and partly surrendered (₹10,940.15 lakh) without giving specific reasons.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(3)	**101**	**Employment Service**				
	13	CSS – Central Share – SANKALP (Skills Acquisition and Knowledge Awareness for Livelihood Promotion)				
		O	1,200.00			
		R	(-) 622.50	577.50	577.50	...

Saving under 'Other Expenses' (₹622.50 lakh) was surrendered, due to non-release of funds from Government of India.

(4)	16	CSS – State Share SANKALP (Skills Acquisition and Knowledge Awareness for Livelihood Promotion)				
		O	800.00			
		R	(-) 400.00	400.00	400.00	...

Saving under 'Other Expenses' (₹400.00 lakh) was surrendered, due to non-release of funds from Government of India.

(5)	17	Yuvanidhi Scheme				
		O	25,000.00			
		R	(-) 16,112.30	8,887.70	8,887.69	(-) 0.01

Saving under 'Financial Assistance / Relief' (₹16,112.30 lakh) was surrendered, due to non-release of funds from Government of India.

(6)	***03***	***Training***				
	101	**Industrial Training Institutes**				
	59	CSS – Central Share – Pradhan Manthri Kowshalyavikas Program				
		O	500.00			
		R	(-) 500.00	...	...	...

Saving under 'Other Expenses' (₹500.00 lakh – entire provision) was surrendered, without giving specific reasons.

(v) Excess in the Revenue Section of the Voted Grant occurred mainly under:

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(1)	**2230**	**LABOUR, EMPLOYMENT AND SKILL DEVELOPMENT**				
	02	***Employment Service***				
	001	**Direction and Administration**				
	03	Commissioner for Employment and Training				
		O	25,880.52			
		R	(+) 2,756.05	28,636.57	27,972.36	(-) 664.21

(a) Additional funds under 'Salaries' (₹2,756.05 lakh) provided through reappropriation towards payment of salaries proved excessive, in view of saving (₹444.97 lakh) reasons for which have not been intimated (July 2024).

(b) Additional funds under 'Travel Expenses' (₹25.00 lakh) provided through reappropriation without giving specific reasons proved unnecessary, in view of saving (₹29.88 lakh) reasons for which have not been intimated (July 2024).

(c) Additional funds under 'Building Expenses' (₹45.00 lakh) provided through reappropriation without giving specific reasons, proved unnecessary in view of saving (₹94.38 lakh) reasons for which have not been intimated (July 2024).

(d) Saving under 'Contract / Outsource' (₹115.00 lakh) was reappropriated to other heads, without giving specific reasons.

(e) Reasons for saving under 'General Expenses' (₹22.95 lakh) and 'Examination Expenses' (₹22.22 lakh) have not been intimated (July 2024).

(2)	**101**	**Employment Services**				
	12	Mission Director, Livelihood				
		O	39.00			
		R	(+) 6.69	45.69	43.66	(-) 2.03

Additional funds under 'Salaries' (₹9.69 lakh) provided through reappropriation towards payment of salary proved excessive, in view of saving (₹3.00 lakh) without giving specific reasons.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
					(In lakhs of rupees)	
(3)	**2501**	**SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT**				
	06	***Self Employment Programmes***				
	198	**Assistance to Gram Panchayats**				
	6	Gram Panchayats – CSS (CPS)				
			O 20,000.00			
			S 26,184.70			
			R (-) 2,650.00	43,534.70	73,410.35	(+) 29,875.65

(a) Additional funds under 'CSS – Central Share – National Rural Livelihood Mission (NRLM) – Lumpsum – ZP' (₹15,540.37 lakh) provided through Supplementary Provision (First, Second and Final Instalment) towards Central Share received from Government of India under National Rural Livelihood Mission (NRLM) Scheme proved insufficient, in view of excess (₹16,293.56 lakh) reasons for which have not been intimated (July 2024).

(b) Additional funds under 'CSS – State Share – National Rural Livelihood Mission (NRLM) – Lumpsum – ZP' (₹10,193.58 lakh) provided through Supplementary Provision (First, Second and Final Instalment) towards the State Share in order to release the matching grant against the Central Share received from Government of India under National Rural Livelihood Mission (NRLM) proved insufficient, in view of excess (₹10,862.37 lakh) reasons for which have not been intimated (July 2024).

(c) Additional funds under 'CSS – Central Share – Start Up Village Entrepreneurship Program – SVEP (NRLM) – Lumpsum – ZP' (₹290.45 lakh) provided through Supplementary Provision (First Instalment) towards Central Share received from Government of India under Start Up Village Entrepreneurship Program (SVEP) Scheme proved insufficient, in view of excess (₹390.40 lakh) reasons for which have not been intimated (July 2024).

(d) Additional funds under 'CSS – State Share – Start Up Village Entrepreneurship Program – SVEP (NRLM) – Lumpsum – ZP' (₹160.30 lakh) provided through Supplementary Provision (First Instalment) towards the State Share in order to release the matching grant against the central share received from Government of India under Start Up Village Entrepreneurship Program (SVEP) scheme proved insufficient, in view of excess (₹260.27 lakh) reasons for which have not been intimated (July 2024).

(e) Saving under 'CSS – Central Share – Deen Dayal Upadhaya Grameena Kaushalya Yojana – DDUGKY (NRLM) – Lumpsum – ZP' (₹1,900.00 lakh – entire provision) due to non-release of funds from Government of India, was surrendered.

(f) Saving under 'CSS – State Share – Deen Dayal Upadhaya Grameena Kaushalya Yojana – DDUGKY (NRLM) – Lumpsum – ZP' (₹1,300.00 lakh – entire provision) was reappropriated (₹750.00 lakh) to other heads, without giving specific reasons and reasons for final saving (₹550.00 lakh) have not been intimated (July 2024).

(g) Reasons for final excess under 'CSS – Central Share – Rural Self Employment Training Institutes – RSETI (NRLM) – Lumpsum – ZP' (₹1,865.24 lakh) have not been intimated (July 2024).

(h) Reasons for final excess under 'CSS – Central Share – National Rural Economic Transformation Project – NRETP (NRLM) – Lumpsum – ZP' (₹472.29 lakh) have not been intimated (July 2024).

(i) Reasons for excess under 'CSS – State Share – National Rural Economic Transformation Project-NRETP (NRLM) – Lumpsum – ZP' (₹281.53 lakh) have not been intimated (July 2024).

		Head		***Total grant***	***Actual expenditure (In lakhs of rupees)***	***Excess (+) Saving (-)***
(4)	**3604**	**COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS**				
	191	**Assistance to Municipal Corporations**				
	5	National Urban Livelihood Mission / Swarna Jayanthi Shahari Rojgar Yojana				
			O 4,000.00			
			R (+) 336.75	4,336.75	4,375.00	(+) 38.25

(a) (i) Additional funds under 'CSS – Central Share – National Urban Livelihood Mission – Tribal Sub Plan' (₹48.38 lakh) was provided through reappropriation towards Central Share proved insufficient, in view of excess (₹38.25 lakh) reasons for which have not been intimated (July 2024).

(ii) Saving under 'Other Expenses' (₹306.00 lakh) were partly reappropriated to other heads (₹48.38 lakh) and partly surrendered (₹257.62 lakh) due to non-release of funds from the Government of India.

(iii) Saving under 'Scheduled Caste Sub Plan' (₹155.63 lakh) due to non-release of funds from the Government of India, was surrendered.

(b) (i) Additional funds under 'CSS – State Share – National Urban Livelihood Mission – Other Expenses' (₹549.00 lakh) were provided through reappropriation towards State Share.

(ii) Additional funds under 'Scheduled Caste Sub Plan' (₹168.75 lakh) were provided through reappropriation towards State Share.

(iii) Additional funds under 'Tribal Sub Plan' (₹32.25 lakh) were provided through reappropriation towards State Share.

(vi) Saving in the Revenue Section of the *Charged* Appropriation occurred mainly under:

		Head	***Total appropriation***	***Actual expenditure***	***Excess (+) Saving (-)***
				(In lakhs of rupees)	
(1)	**2230**	**LABOUR, EMPLOYMENT AND SKILL DEVELOPMENT**			
	02	***Employment Service***			
	101	**Employment Services**			
	14	Payment of Interest on Loans (Karnataka Skill Development Corporation)	*1,656.05*	*772.01*	*(-) 884.04*

Reasons for saving under 'Debt Servicing' (₹884.04 lakh) have not been intimated (July 2024).

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GRANT NO.24 – ENERGY
(ALL VOTED)

		Total grant	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
MAJOR HEADS:				
2045	**OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES**			
2801	**POWER**			
2810	**NEW AND RENEWABLE ENERGY**			
4801	**CAPITAL OUTLAY ON POWER PROJECTS**			
6801	**LOANS FOR POWER PROJECTS**			
Revenue –				
Voted –				
Original	2,21,97,52,17			
Supplementary	...	2,21,97,52,17	2,38,25,45,35	(+) 16,27,93,18
Amount surrendered during the year (March 2024)				1,08,69,99
Capital –				
Voted –				
Original	5,75,00,00			
Supplementary	38,33,00	6,13,33,00	6,13,33,00	...
Amount surrendered during the year				NIL

NOTES AND COMMENTS:

(i) An amount of ₹10,869.99 lakh was surrendered in the Revenue Section.

(ii) In the Revenue Section of Voted Grant, expenditure exceeded the provision by ₹16,27,93,18,387/- which required regularisation.

(iii) Excess in the Revenue Section occurred mainly under:

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
					(In lakhs of rupees)	
(1)	**2801**	**POWER**				
	80	***General***				
	101	**Assistance to Electricity Boards**				
	1	Karnataka Power Transmission Corporation Limited				
			O 22,14,316.00			
			R (-) 10,000.46	22,04,315.54	23,78,015.54	(+) 1,73,700.00

(a) Excess under 'Subsidy for Supply to IP sets, BJ / KJ Consumers – Subsidies' (₹1,73,700.00 lakh) have not been intimated (July 2024).

(b) Saving under 'Gruha Jyothi – Scheduled Caste Sub Plan' (₹8,000.00 lakh) and 'Tribal Sub Plan' (₹2,000.00 lakh) surrendered, due to administrative reasons.

(iv) Saving in the Revenue Section occurred mainly under:

(1)	**2045**	**OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES**				
	103	**Collection Charges – Electricity Duty**				
	01	Electrical Inspectorate				
			O 3,598.72			
			R (-) 532.08	3,066.64	3,029.82	(-) 36.82

(a) Additional funds under 'Salaries' (₹119.05 lakh) were provided through reappropriation towards payment of pending salaries and interim relief proved unnecessary, in view of saving (₹213.09 lakh) surrendered, without giving specific reasons.

(b) Saving under 'Contract / Outsource' (₹58.39 lakh) and 'General Expenses' (₹44.88 lakh) was surrendered, without giving specific reasons.

(c) Additional funds under 'Transport Expenses' (₹48.00 lakh) was provided through reappropriation towards additional expenses for clearing of bills for hired vehicles, proved excessive, in view of final saving (₹36.83 lakh) reasons for which have not been intimated (July 2024).

(d) Saving under 'Building Expenses' (₹372.57 lakh) was partly reappropriated to other heads (₹48.00 lakh) and partly surrendered (₹324.57 lakh) without giving specific reasons.

	Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
			(In lakhs of rupees)		
(2)	**2801 POWER**				
	80 General				
	001 Direction and Administration				
	01 Vacant Post Provision				
		O 337.45			
		R (-) 337.45	...	...	...

Funds under 'Other Allowance' (₹337.45 lakh – entire provision) was partly reappropriated (₹119.05 lakh) to other salary heads and partly surrendered (₹218.40 lakh) without giving specific reasons.

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GRANT NO.25 - KANNADA AND CULTURE
(ALL VOTED)

		Total grant	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
MAJOR HEADS:				
2052	**SECRETARIAT – GENERAL SERVICES**			
2205	**ART AND CULTURE**			
2575	**OTHER SPECIAL AREA PROGRAMMES**			
3454	**CENSUS, SURVEYS AND STATISTICS**			
4575	**CAPITAL OUTLAY ON OTHER SPECIAL AREAS PROGRAMMES**			
5475	**CAPITAL OUTLAYON OTHER GENERAL ECONOMIC SERVICES**			
Revenue –				
Original	2,07,76,09			
Supplementary	23,14,47	2,30,90,56	2,14,08,05	(-) 16,82,51
Amount surrendered during the year (March 2024)				16,69,20
Capital –				
Original	42,00,00			
Supplementary	...	42,00,00	36,68,72	(-) 5,31,28
Amount surrendered during the year (March 2023)				5,31,28

NOTES AND COMMENTS:

(i) The expenditure under Revenue Section ₹2,314.47 lakh initially met through the additional releases by four executive orders, was later on regularised through Supplementary Provision.

(ii) An amount of ₹1,669.20 lakh was surrendered in the Revenue Section.

(iii) An amount of ₹531.28 lakh was surrendered in the Capital Section.

(iv) Saving in the Revenue Section occurred mainly under:

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(1)	**2052**	**SECRETARIAT – GENERAL SERVICES**				
	092	**Other Offices**				
	09	Kannada Development Authority				
		O	142.53			
		R	(-) 21.77	120.76	120.76	...

Saving under 'Grants-in-Aid – Salaries' (₹18.44 lakh) was surrendered, without giving specific reasons.

(2)	**2205**	**ART AND CULTURE**				
	001	**Direction and Administration**				
	03	Vacant Post Provision				
		O	527.67			
		R	(-) 527.67	...	...	...

Funds under 'Other Allowance' (₹527.67 lakh – entire provision) were partly reappropriated (₹475.32 lakh) to other salary heads and partly surrendered (₹52.35 lakh) due to non-filling up of vacant posts.

(3)	**101**	**Fine Arts Education**				
	02	Chamarajendra Academy of Visual Arts, Mysore				
		O	309.97			
		R	(-) 52.55	257.42	258.00	(+) 0.58

Saving mainly under 'General Expenses' (₹40.65 lakh) was surrendered, without giving specific reasons.

(4)	**102**	**Promotion of Arts and Culture**				
	1	Associations and Academies				
		O	8,177.55			
		S	498.00			
		R	(-) 965.70	7,709.85	7,699.85	(-) 10.00

(a) Additional funds under 'Pension to Artists in Indigent Circumstances – Pension and Retirement Benefits' (₹498.00 lakh) provided through Supplementary Provision (Second and Final Instalment) towards payment of pension to artists who were in distress proved excessive, in view of saving (₹79.96 lakh) due to non-payment of pension owing to technical error and death of some artists, was surrendered.

(b) Saving under 'Celebrating Birth Anniversaries of Great Personalities – Other Expenses' (₹650.02 lakh) was partly reappropriated (₹350.00 lakh) to other heads and partly surrendered (₹300.02 lakh), without giving specific reasons.

(c) Saving under 'Publication of Popular Literature and Open Air Theatres – General Expenses' (₹36.15 lakh), 'Financial Assistance / Relief' (₹46.67 lakh) and 'Grants-in-Aid – Salaries' (₹29.50 lakh) was surrendered, without giving specific reasons.

(d) Saving under 'Kannada Abhivruddhi Pradhikara – Other Expenses' (₹100.00 lakh) was reappropriated to other heads, without giving specific reasons.

(5) **107 Museums**

04 Maintenance of Mysore Palace

O	265.31			
R	(-) 31.13	234.18	234.19	(+) 0.01

Saving mainly under 'Salaries' (₹22.43 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 and 2022-23 also.

(6) **2575 OTHER SPECIAL AREA PROGRAMMES**

06 Border Area Development

101 Border Area Development Authority

01 Border Area Development Authority

O	1,124.73			
R	(-) 168.89	955.84	955.84	...

Saving mainly under 'Grants-in-Aid – General' (₹166.70 lakh) was surrendered, without giving specific reasons.

(7) **3454 CENSUS, SURVEYS AND STATISTICS**

02 Surveys and Statistics

110 Gazetter and Statistical Memoirs

01 Revision of District Gazetteers

O	163.92			
R	(-) 42.62	121.30	121.30	...

Saving mainly under 'Non-Salary' heads (₹27.02 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 and 2022-23 also.

(v) Excess in the Revenue Section occurred mainly under:

	Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(1)	**2205 ART AND CULTURE**				
	102 Promotion of Arts and Culture				
	4 Other Schemes				
		O 5,117.00			
		S 966.47			
		R (+) 349.74	6,433.21	6,432.39	(-) 0.82

(a) Additional funds under 'Promotion of Kannada and Culture – Other Expenses' (₹984.00 lakh) partly provided through Supplementary Provision (First Instalment) (₹500.00 lakh) and partly through reappropriation (₹484.00 lakh) towards celebration of Karnataka Sambrama 50 Program proved excessive, in view of saving (₹75.71 lakh) surrendered, without giving specific reasons.

(b) Additional funds under 'GIA to Kannada Sahithya Parishath – Grants-in-Aid – General' (₹466.47 lakh) were provided through Supplementary Provision (First Instalment) for payment of pending bills of 86th Akhila Bharata Kannada Sahitya Sammelana.

(c) (i) Additional funds under 'National State and District Festivals – Grants-in-Aid – General' (₹550.00 lakh) provided through reappropriation towards celebration of Anegundi Utsav, Karaga Utsav, Kanakagiri Utsav, Karavali Utsav at Karwar and to meet expenditure payment towards cultural programmes conducted at Bangalore Palace in respect of Kambala proved excessive, in view of saving (₹53.92 lakh) surrendered, without giving specific reasons.

(ii) Additional funds under 'Other Expenses' (₹272.48 lakh) provided through reappropriation towards payment of remuneration to artists proved excessive, in view of saving (₹25.72 lakh) surrendered, without giving specific reasons.

(iii) Saving under 'Financial Assistance / Relief' (₹708.87 lakh) partly reappropriated (₹506.48 lakh) to other heads and partly surrendered (₹202.39 lakh) without giving specific reasons.

(d) Saving under 'Assistance to District Ranga Mandiras – Maintenance Expenditure' (₹61.45 lakh) surrendered, without giving specific reasons.

(e) Saving under 'Assistance to State Academies – Grants-in-Aid – General' (₹29.60 lakh) surrendered, without giving specific reasons.

(vi) Saving in the Capital Section occurred mainly under:

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(1)	**5475**	**CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES**				
	115	**Financial Support for Infrastructure Development**				
	02	Various Developmental and Infrastructure Works				
		O	3,700.00			
		R	(-) 531.26	3,168.74	3,168.74	...

Saving mainly under 'Construction' (₹531.25 lakh) surrendered, without giving specific reasons.

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GRANT NO.26 - PLANNING, STATISTICS, SCIENCE AND TECHNOLOGY (ALL VOTED)

		Total grant	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
MAJOR HEADS:				
2217	**URBAN DEVELOPMENT**			
2515	**OTHER RURAL DEVELOPMENT PROGRAMMES**			
2575	**OTHER SPECIAL AREA PROGRAMMES**			
3425	**OTHER SCIENTIFIC RESEARCH**			
3451	**SECRETARIAT – ECONOMIC SERVICES**			
3454	**CENSUS, SURVEYS AND STATISTICS**			
4217	**CAPITAL OUTLAY ON URBAN DEVELOPMENT**			
4515	**CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES**			
4575	**CAPITAL OUTLAY ON OTHER SPECIAL AREAS PROGRAMMES**			
Revenue –				
Original	1,50,31,04			
Supplementary	...	1,50,31,04	1,15,61,62	(-) 34,69,42
Amount surrendered during the year (March 2024)				33,96,30
Capital –				
Original	36,83,00,00			
Supplementary	...	36,83,00,00	36,73,50,00	(-) 9,50,00
Amount surrendered during the year (March 2024)				9,50,00

NOTES AND COMMENTS:

(i) An amount of ₹3,396.30 lakh was surrendered in the Revenue Section.

(ii) An amount of ₹950.00 lakh was surrendered in the Capital Section.

(iii) Saving in the Revenue Section occurred mainly under:

	Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)	
(1)	**2217 URBAN DEVELOPMENT**				
	80 General				
	001 Direction and Administration				
	1 Inspection of Municipal Councils & Local Bodies				
		O 224.23			
		R (-) 109.48	114.75	114.75	...

(a) Saving under 'Salaries' (₹14.60 lakh) was surrendered, without giving specific reasons.

(b) Saving under 'Non-Salaries' (₹97.94 lakh) was surrendered, without giving specific reasons.

(2)	**2515 OTHER RURAL DEVELOPMENT PROGRAMMES**				
	103 Dry Land Development Programme				
	02 Malnad Area Development Board				
		O 301.49			
		R (-) 89.88	211.61	211.61	...

(a) Saving under 'Grants-in-Aid – Salaries' (₹23.21 lakh) was surrendered, without giving specific reasons.

(b) Saving under 'Grants-in-Aid – General' (₹66.67 lakh) was surrendered, without giving specific reasons.

(3)	03 Maidan Development Board				
		O 252.66			
		R (-) 69.06	183.60	183.60	...

Saving under 'Grants-in-Aid – Salaries' (₹69.06 lakh) was surrendered, without giving specific reasons.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(4)	**3451**	**SECRETARIAT – ECONOMIC SERVICES**				
	092	**Other Offices**				
	05	Karnataka Evaluation Authority				
		O	587.67			
		R	(-) 270.31	317.36	317.36	...

(a) Saving under 'Grants-in-Aid – Salaries' (₹44.02 lakh) was surrendered, without giving specific reasons.

(b) Saving under 'Grants-in-Aid – General' (₹226.29 lakh) was surrendered, without giving specific reasons.

(5)	**101**	**NITI Aayog**				
	4	Planning Board				
		O	579.28			
		R	(-) 342.08	237.20	213.50	(-) 23.70

Saving under 'General Expenses' (₹309.38 lakh) were partly reappropriated (₹21.00 lakh) and partly surrendered (₹288.38 lakh) without giving specific reasons. Reasons for final saving (₹23.70 lakh) have not been intimated (July 2024).

(6)	**3454**	**CENSUS, SURVEYS AND STATISTICS**				
	02	***Surveys and Statistics***				
	205	**State Statistical Agency**				
	01	Directorate of Economics and Statistics				
		O	6,346.21			
		R	(-) 888.38	5,457.83	5,457.83	...

(a) Additional funds under 'Salaries' (₹269.74 lakh) provided through reappropriation proved excessive, in view of saving (₹268.63 lakh) surrendered, without giving specific reasons.

(b) Additional funds under 'General Expenses' (₹50.00 lakh) were provided through reappropriation for payment of remuneration to unskilled temporary workers, increase in the cost of stamps and purchase of stationery and other expenses.

(c) Additional funds under 'Purchase of Furniture / Fixture for Office' (₹38.06 lakh) provided through reappropriation for purchase of New Furniture proved excessive, in view of saving (25.90 lakh) surrendered without giving specific reasons.

(d) Saving under 'Contract / Outsource' (₹154.34 lakh) and 'Maintenance Expenditure' (₹605.40 lakh) was surrendered, without giving specific reasons.

(e) Saving under 'Honorarium' (₹170.20 lakh) were partly reappropriated (₹100.42 lakh) to other heads and partly surrendered (₹69.78 lakh) without giving specific reasons.

		Head		***Total grant***	***Actual expenditure***	***Excess (+) Saving (-)***
					(In lakhs of rupees)	
(7)	03	Agricultural Census				
		O	146.25			
		R	(-) 51.97	94.28	94.28	...

Saving mainly under 'Salaries' (₹18.49 lakh) and 'Honorarium' (₹25.25 lakh) was surrendered, without giving specific reasons.

(8)	50	Vacant Post Provision				
		O	1723.65			
		R	(-) 1723.65	…	...	...

Saving under 'Other Allowance' (₹1,723.65 lakh – entire provision) were partly reappropriated (₹592.06 lakh) to other head and partly surrendered (₹1,131.59 lakh) without giving specific reasons.

(iv) Excess in the Revenue Section occurred mainly under:

(1)	**3451**	**SECRETARIAT – ECONOMIC SERVICES**				
	196	**Assistance to Zilla Panchayats / District Level Panchayats**				
	1	Zilla Panchayats				
		O	2964.95			
		R	(+) 73.55	3038.50	2989.15	(-) 49.35

Additional funds mainly under 'Non Salaries – various districts' (₹73.55 lakh) provided through reappropriation, without giving specific reasons proved excessive, in view of saving under various districts (₹49.35 lakh) reasons for which have not been intimated (July 2024).

	Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(2)	**3454 CENSUS, SURVEYS AND STATISTICS**				
	02 Surveys and Statistics				
	205 State Statistical Agency				
	04 Estimates of Area and Production of Crops				
	O	485.00			
	R	(+) 125.39	610.39	610.40	(+) 0.01

Additional funds under 'Salaries' (₹165.76 lakh) provided through reappropriation proved excessive, in view of saving (₹23.98 lakh) surrendered, without giving specific reasons.

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GRANT NO.27 – LAW

		Total grant or appropriation	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
MAJOR HEADS:				
2014	**ADMINISTRATION OF JUSTICE**			
2059	**PUBLIC WORKS**			
4059	**CAPITAL OUTLAY ON PUBLIC WORKS**			
4070	**CAPITAL OUTLAY ON OTHER ADMINSITRATIVE SERVICES**			
Revenue –				
Voted–				
Original	18,06,92,14			
Supplementary	3,66,24,00	21,73,16,14	18,17,64,74	(-) 3,55,51,40
Amount surrendered during the year (March 2024)				3,55,51,18
Charged –				
Original	*3,68,87,06*			
Supplementary	*4,77,29*	*3,73,64,35*	*3,23,03,26*	*(-) 50,61,09*
Amount surrendered during the year (March 2024)				*50,61,11*
Capital –				
Voted–				
Original	1,01,00			
Supplementary	1,00,00	2,01,00	1,91,65	(-) 9,35
Amount surrendered during the year *(March 2024)*				9,35
Charged –				
Original	*9,00,00*			
Supplementary	*...*	*9,00,00*	*6,82,75*	*(-) 2,17,25*
Amount surrendered during the year (March 2024)				*2,17,25*

NOTES AND COMMENTS:

(i) The expenditure under Revenue Section of the Voted Grant ₹35,824.00 lakh initially met through the additional releases by four executive orders, was later on regularized through Supplementary Provision.

(ii) An amount of ₹35,551.18 lakh was surrendered in the Revenue Section of the Voted Grant.

(iii) The expenditure under Revenue Section of the *Charged* Appropriation ₹457.29 lakh initially met through the additional release by an executive order, was later on regularized through Supplementary Provision.

(iv) An amount of ₹5,061.11 lakh was surrendered in the Revenue Section of the *Charged* Appropriation.

(v) The expenditure under Capital Section of the Voted Grant ₹100.00 lakh initially met through the additional release by executive order, was later on regularized through Supplementary Provision.

(vi) An amount of ₹9.35 lakh was surrendered in the Capital Section of the Voted Grant.

(vii) An amount of ₹217.25 lakh was surrendered in the Capital Section of the *Charged* Appropriation.

(viii) Saving in the Revenue Section of the Voted Grant occurred mainly under:

		Head		***Total grant***	***Actual expenditure***	***Excess (+) Saving (-)***
				(In lakhs of rupees)		
(1)	**2014**	**ADMINISTRATION OF JUSTICE**				
	102	**High Courts**				
	14	Vacant Post Provision				
			O 6,807.71			
			R (-) 6,807.71	...	...	...

Funds under 'Other Allowance' (₹6,804.54 lakh) due to non-filling up of vacant posts, was reappropriated to other heads.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(2)	**103**	**Special Courts**				
	03	CSS – Salary – Fast Track Special Courts for disposal of cases pending under Rape and POCSO Act				
		O	2,450.01			
		S	42.71			
		R	(-) 918.63	1,574.09	1,574.08	(-) 0.01

(a) Additional funds under 'Machinery and Equipment' (₹42.71 lakh) were provided through Supplementary Provision (First Instalment) towards purchase of equipment to Fast Track Courts under POCSO Act.

(b) Additional funds under 'Salaries' (₹42.45 lakh) provided through reappropriation to meet expenditure towards payment of interim relief for the period from April 2023 to July 2023 proved unnecessary, in view of saving (₹232.37 lakh) surrendered, due to non-filling up of vacant posts. Saving occurred under this head during 2021-22 and 2022-23 also.

(c) Saving under 'General Expenses' (₹522.70 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 and 2022-23 also.

(d) Saving under 'Contract/Outsource' (₹149.48 lakh) due to non-filling up of contract posts (i.e. typist, attender and peon) was surrendered. Saving occurred under this head during 2021-22 and 2022-23 also.

(e) Saving under 'Building Expenses' (₹26.47 lakh) due to less consumption of electricity and water charges and due to non-finalisation of rent resolution of the newly posted Judicial Officers. Saving occurred under this head during 2021-22 and 2022-23 also.

(3)	04	Special Court for Trial of Criminal Cases involving elected MPs and MLAs of Karnataka				
		O	175.94			
		R	(-) 36.05	139.89	139.88	(-) 0.01

Saving under 'Contract / Outsource' (₹24.11 lakh) due to non-filling up of contract posts was surrendered.

	Head			*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(4)	**105 Civil and Sessions Courts**					
	01 Civil and Sessions Courts					
		O	1,59,011.50			
		S	36,081.29			
		R	(-) 28,055.25	1,67,037.54	1,67,037.55	(+) 0.01

(a) Additional funds under 'Salaries' (₹26,274.03 lakh) partly provided through Supplementary Provision (First, Second and Final Instalment) (₹21,665.76 lakh) to meet expenditure on salary and reimbursement of medical bills of the Judicial Officers and partly through reappropriation (₹4,608.27 lakh) towards payment of interim relief for the period from April 2023 to July 2023 proved unnecessary, in view of saving (₹28,554.16 lakh) was surrendered, due to non-payment of difference of allowances as per SNJPC recommendation to Judicial Officers owing to technical reasons.

(b) Additional funds under 'General Expenses' (₹8,988.40 lakh) partly provided through Supplementary Provision (Second and Final Instalment) (₹2,141.40 lakh) towards payment of arrears of allowance to the Judicial Officers, as per the direction of Hon'ble Supreme Court and SNJPC recommendation and partly through reappropriation (₹6,847.00 lakh) towards establishment of e-service centres under e-court mission mode Project Phase-III and payment of arrears of allowances to the Judicial Officers / Pensions / Family Court Pensioners as per the interim orders dated 04.01.24 of the Hon'ble Supreme Court of India, payment of home orderly / newspaper allowance and purchase of law journal proved excessive, in view of saving (₹1,600.80 lakh) surrendered, without giving specific reasons.

(c) Additional funds under 'Travel Expenses' (₹2,930.81 lakh) provided through Supplementary Provision (Second and Final Instalment) towards payment of arrears of transfer grants to the Judicial Officers, as per the direction of Hon'ble Supreme Court and SNJPC recommendation proved excessive, in view of saving (₹1,158.39 lakh) was surrendered, due to receipt of less claims of HTC / LTC / TA by officers/officials and less training programmes were conducted.

(d) Additional funds under 'Telephone Charges' (₹567.37 lakh) provided through Supplementary Provision (Second and Final Instalment) towards payment of arrears of telephone charges to the Judicial Officers, as per the direction of Hon'ble Supreme Court and SNJPC recommendation proved unnecessary, in view of saving (₹607.29 lakh) was surrendered, due to non-drawal of SNJPC recommendation arrears owing to technical reasons.

(e) Additional funds under 'Purchase of Furniture / Fixture for Office' (₹3,713.02 lakh) provided through Supplementary Provision (Second and Final Instalment) towards payment of arrears of furniture allowances to the Judicial Officers, as per the direction of Hon'ble Supreme Court and SNJPC recommendation proved unnecessary, in view of saving (₹3,714.57 lakh) due to less claims of arrears of furniture, was reappropriated to other heads.

(f) Additional funds under 'Building Expenses' (₹2,626.85 lakh) provided through Supplementary Provision (Second and Final Instalment) towards payment of arrears of electricity and water allowances to the Judicial Officers, as per the direction of Hon'ble Supreme Court and SNJPC recommendation proved excessive, in view of saving (₹2,100.32 lakh) was partly reappropriated (₹1,685.43 lakh) to other heads due to less claims of arrears of reimbursement of electricity and water charges and partly surrendered (₹414.89 lakh) due to non-finalization of rent resolution of the newly appointed Judicial Officers rent were not drawn and less consumption of water and electricity during the year.

(g) Additional funds under 'Transport Expenses' (₹2,436.08 lakh) provided through Supplementary Provision (Second and Final Instalment) towards payment of arrears of petrol allowance to the Judicial Officers, as per the direction of Hon'ble Supreme Court and SNJPC recommendation proved excessive, in view of saving (₹1,119.68 lakh) surrendered, due to non-submission of arrears bills of SNJPC recommendation to the treasury in time.

(h) Saving under 'Contract / Outsource' (₹581.44 lakh) was partly reappropriated (₹515.00 lakh) to other heads and partly surrendered (₹66.44 lakh) due to non-filling up of contract posts of officials.

(i) Saving under 'Modernisation' (₹45.44 lakh) was reappropriated to other heads, without giving specific reasons.

		Head		***Total grant***	***Actual expenditure***	***Excess (+) Saving (-)***
				(In lakhs of rupees)		
(5)	12	State Human Rights Commission (Legal Policy)				
		O	693.84			
		R	(-) 170.82	523.02	522.83	(-) 0.19

(a) Saving under 'Consolidated Salaries' (₹74.96 lakh) was surrendered, due to non-filling up of vacant posts of Chairman and Secretary of the Commission.

(b) Saving under 'Salaries' (₹64.73 lakh) was surrendered, due to non-filling up of vacant posts.

(c) Saving under 'General Expenses' (29.72 lakh) was surrendered, without giving specific reasons.

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
					(In lakhs of rupees)	
(6)	**114**	**Legal Advisers and Counsels**				
	05	Karnataka Law Reporting Council				
			O 168.00			
			R (-) 25.12	142.88	142.88	...

Saving under 'Salaries' (₹26.19 lakh) was surrendered, due to non-filling up of vacant posts. Saving occurred under this head during 2021-22 and 2022-23 also.

(7)	**800**	**Other Expenditure**				
	5	Judiciary Other Infrastructure				
			O 36.00			
			R (-) 25.09	10.91	10.90	(-) 0.01

Saving under 'Non-Salary' heads (₹20.00 lakh) was surrendered, without giving specific reasons.

(ix) Excess in the Revenue Section of the Voted Grant occurred mainly under:

(1)	**2014**	**ADMINISTRATION OF JUSTICE**				
	114	**Legal Advisers and Counsels**				
	01	Advocate General				
			O 4,113.21			
			S 450.00			
			R (+) 513.07	5,076.28	5,076.28	...

(a) Additional funds under 'General Expenses' (₹625.00 lakh) were provided partly through Supplementary Provision (First Instalment) (₹450.00 lakh) for modernization / CCMs and e-filing in the office of the Advocate General and partly through reappropriation (₹175.00 lakh) for modernization of the Advocate General.

(b) Additional funds under 'Contract / Outsource' (₹239.00 lakh) were provided through reappropriation towards payment of remuneration and salary to the newly appointed Additional Advocate General and staff of the office.

(c) Additional funds under 'Subsidiary Expenses' (₹195.00 lahk) were provided through reappropriation to meet the expenditure towards payment of remuneration to the Public Prosecutors.

(d) Additional Funds under 'Salaries' (₹70.88 lakh) provided through reappropriation for payment of interim relief for the period from April 2023 to July 2023 proved unnecessary, in view of saving (₹145.22 lakh) surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 and 2022-23 also.

		Head		***Total grant or appropriation***	***Actual expenditure***	***Excess (+) Saving (-)***
				(In lakhs of rupees)		
(2)	08	Karnataka State Legal Services Authority, Bengaluru				
		O	3,107.71			
		R	(+) 221.70	3,329.41	3,329.41	...

(a) Additional Funds under 'Grants-in-Aid – General' (₹530.00 lakh) were provided through reappropriation towards payment of arrears of pay and allowances as per SNJPC recommendation to the offices of Judiciary.

(b) Additional Funds under 'Grants-in-Aid – Salaries' (₹190.49 lakh) provided through reappropriation towards payment of arrears of pay and allowances as per SNJPC recommendation to the Judicial Officers proved excessive, in view of saving (₹24.55 lakh) surrendered, due to technical problem in HRMS.

(c) Saving under 'GIA Contract / Outsource' (₹474.24 lakh) was partly reappropriated (₹190.49 lakh) to other heads, without giving specific reasons and partly surrendered (₹283.75 lakh) due to non-filling up of posts of outsourced staff.

(x) Saving in the Revenue Section of the *Charged* Appropriation occurred mainly under:

(1)	**2014**	**ADMINISTRATION OF JUSTICE**				
	102	**High Courts**				
	01	Judges – HC of Karnataka				
		O	*4,241.00*			
		R	*(-) 654.54*	*3,586.46*	*3,586.46*	...

(a) Additional Funds under 'Salaries' (₹81.77 lakh) provided through reappropriation for payment of interim relief for the period from April 2023 to July 2023 proved unnecessary, in view of saving (₹540.78 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 and 2022-23 also.

(b) Saving under 'Building Expenses' (₹120.51 lakh) was partly reappropriated (₹75.98 lakh) to other heads and partly surrendered (₹44.53 lakh) due to non-drawal of rent and rent advances on account of vacant posts of Hon'ble Judges. Saving occurred under this head during 2021-22 and 2022-23 also.

(c) Saving under 'Travel Expenses' (₹73.29 lakh) was reappropriated to other heads, without giving specific reasons. Saving occurred under this head during 2021-22 and 2022-23 also.

		Head		***Total appropriation***	***Actual expenditure***	***Excess (+) Saving (-)***
				(In lakhs of rupees)		
(2)	14	Vacant Post Provision				
			O *3,052.00*			
			R *(-) 3,052.00*	...	...	...

Funds under 'Other Allowance' (₹3,052.00 lakh – entire provision) was partly reappropriated (₹1,050.84 lakh) to other salary heads and partly surrendered (₹2,001.16 lakh) due to non-filling up of vacant posts.

(xi) Excess in the Revenue Section of the *Charged* Appropriation occurred mainly under

(1)	**2014**	**ADMINISTRATION OF JUSTICE**					
	102	**High Courts**					
	03	Judicial Academy					
			O	*240.66*			
			S	*20.00*			
			R	*(+) 108.96*	*369.62*	*369.64*	*(+) 0.02*

Additional funds under 'General Expenses' (₹150.75 lakh) were partly provided through Supplementary Provision (First Instalment) (₹20.00 lakh) for the cyber crimes workshop for Judicial Officers and partly through reappropriation (₹130.75 lakh) to meet expenditure towards 21st Biannual conference of Judicial Officers.

		Head		*Total appropriation*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(2)	12	Arbitration Centre Karnataka (Domestic and International)				
		O	*186.20*			
		R	*(+) 5.95*	*192.15*	*192.15*	...

Additional funds under 'Non-Salary' heads (₹10.55 lakh) provided through reapprorpriation partially offset by saving of ₹4.60 lakh, was surrendered.

(xii) Saving in the Capital Section of the *Charged* appropriation occurred mainly under

(1)	**4070**	**CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES**				
	800	**Other Expenditure**				
	11	Purchase of Vehicles				
		O	*900.00*			
		R	*(-) 217.25*	*682.75*	*682.75*	...

Saving under 'Transportation Assets' (₹217.25 lakh) was surrendered, without giving specific reasons.

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GRANT NO.28 - PARLIAMENTARY AFFAIRS AND LEGISLATION

		Total grant or appropriation	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
MAJOR HEADS:				
2011	**PARLIAMENT / STATE / UNION TERRITORY LEGISLATURES**			
2052	**SECRETARIAT – GENERAL SERVICES**			
2071	**PENSIONS AND OTHER RETIREMENT BENEFITS**			
4070	**CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES**			
Revenue –				
Voted –				
Original	3,92,80,08			
Supplementary	...	3,92,80,08	3,69,88,04	(-) 22,92,04
Amount surrendered during the year (March 2024)				22,68,12
Charged –				
Original	*8,78,20*			
Supplementary	*...*	*8,78,20*	*4,10,63*	*(-) 4,67,57*
Amount surrendered during the year (March 2024)				*4,67,54*
Capital –				
Voted –				
Original	2,01,00			
Supplementary	70,50	2,71,50	67,22	(-) 2,04,28
Amount surrendered during the year (March 2024)				2,04,28
Charged –				
Original	*51,00*			
Supplementary	*47,00*	*98,00*	*94,50*	*(-) 3,50*
Amount surrendered during the year (March 2024)				*3,50*

NOTES AND COMMENTS:

(i) An amount of ₹2,268.12 lakh was surrendered in the Revenue Section of the Voted Grant.

(ii) An amount of ₹467.54 lakh was surrendered in the Revenue Section of the *Charged* Appropriation.

(iii) The expenditure under the Capital Section of Voted Grant ₹70.50 lakh initially met through the additional release by two executive orders was later on regularized through Supplementary Provision.

(iv) An amount of ₹204.28 lakh was surrendered in the Capital Section of the Voted Grant.

(v) The expenditure under the Capital Section of *Charged* Appropriation ₹39.00 lakh initially met through the additional release by an executive order was later on regularized through Supplementary Provision.

(vi) An amount of ₹3.50 lakh was surrendered in the Capital Section of the *Charged* Appropriation.

(vii) Saving in the Revenue Section of the Voted Grant occurred mainly under:

		Head		***Total grant***	***Actual expenditure***	***Excess (+) Saving (-)***
				(In lakhs of rupees)		
(1)	**2011**	**PARLIAMENT/STATE/ UNION TERRITORY LEGISLATURES**				
	02	***State / Union Territory Legislatures***				
	101	**Legislative Assembly**				
	03	Leader of Opposition – Legislative Assembly				
		O	95.90			
		R	(-) 66.16	29.74	29.73	(-) 0.01

(a) Saving under 'Consolidated Salaries' (₹18.93 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 and 2022-23 also.

(b) Saving under 'Travel Expenses' (₹41.27 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 also.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(2)	04	Government Chief Whip – Legislative Assembly				
		O	73.70			
		R	(-) 23.53	50.17	50.17	...

Saving mainly under 'Non-Salary' heads (₹21.53 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 also.

(3)	09	PAs to MLAs				
		O	1,489.61			
		R	(-) 314.89	1,174.72	1,174.71	(-) 0.01

(a) Additional funds under 'Salaries' (₹26.58 lakh) provided through reappropriation without giving specific reasons proved unnecessary, in view of saving (₹380.54 lakh) surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 also.

(b) Additional funds under 'Contract / Outsource' (₹50.00 lakh) were provided through reapproriation towards payment of salary to PAs to MLAs.

(4)	10	Chief Whip – Opposition – LA				
		O	93.70			
		R	(-) 67.59	26.11	26.11	...

(a) Saving under 'Consolidated Salaries' (₹22.00 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 and 2021-22 also.

(b) Saving under 'Travel Expenses' (₹32.85 lakh) was surrendered, without giving specific reasons.

(5)	**102**	**Legislative Council**				
	03	Leader of Opposition – LC				
		O	96.90			
		R	(-) 63.27	33.63	33.63	...

(a) Saving under 'Travel Expenses' (₹30.00 lakh) was reappropriated to other heads, without giving specific reasons.

(b) Saving under 'Consolidated Salaries' (₹22.60 lakh) was surrendered, without giving specific reasons.

		Head		*Total grant*	*Actual expenditure (In lakhs of rupees)*	*Excess (+) Saving (-)*
(6)	10	Chief Whip – Opposition				
		O	102.20			
		R	(-) 77.67	24.53	24.53	...

(a) Saving under 'Travel Expenses' (₹56.01 lakh) were partly reappropriated (₹22.28 lakh) to other heads and partly surrendered (₹33.73 lakh), without giving specific reasons.

(b) Saving under 'Consolidated Salaries' (₹17.51 lakh) surrendered, without giving specific reasons.

(7)	16	Concession to Ex-Members of Council				
		O	431.00			
		R	(-) 81.00	350.00	355.65	(+) 5.65

Saving under 'Salaries' (₹80.00 lakh) was surrendered, without giving specific reasons.

(8)	**103**	**Legislative Secretariat**				
	50	Vacant Post Provision				
		O	1,774.87			
		R	(-) 1,774.87	...	...	...

Saving under 'Other Allowance' (₹1,774.87 lakh – entire provision) were partly reappropriated (₹1,350.89 lakh) and partly surrendered (₹423.98 lakh) due to non-filling up of vacant posts.

(9)	**104**	**Legislator's Hostel**				
	2	Legislative Council				
		O	187.00			
		R	(-) 39.63	147.37	147.38	(+) 0.01

Saving under 'L.H. for M.L.C.'s – Transport Expenses' (₹32.30 lakh) was surrendered, without giving specific reasons.

(viii) Excess in Revenue Section of Voted Grant occurred mainly under:

		Head		*Total grant*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(1)	**2011**	**PARLIAMENT/STATE/ UNION TERRITORY LEGISLATURES**				
	02	***State / Union Territory Legislatures***				
	101	**Legislative Assembly**				
	05	Consolidated Salaries of MLAs				
			O 8,798.00			
			R (+) 62.50	8,860.50	8,860.74	(+) 0.24

(a) Additional funds under 'General Expenses' (₹62.50 lakh) provided through reappropriation to provide computers, Gandaberunda Badges and gift boxes to V.S members proved insufficient, in view of final excess (₹33.58 lakh) reasons for which have not been intimated (July 2024).

(b) Reasons for final saving under 'Salaries' (₹33.34 lakh) have not been intimated (July 2024).

(2)	11	Legislature Session at Belgaum				
			O 1,800.00			
			R (+) 472.51	2,272.51	2,272.50	(-) 0.01

(a) Additional funds under 'General Expenses' (₹479.35 lakh) provided through reappropriation towards winter session expenses at Belgaum session proved excessive, in view of saving (₹27.88 lakh) surrendered, without giving specific reasons.

(b) Additional funds under 'Maintenance Expenditure' (₹127.13 lakh) provided through reappropriation to meet the expenses of Belgaum session proved excessive, in view of saving (₹57.09 lakh) surrendered, without giving specific reasons.

(c) Saving under 'Transport Expenses' (₹49.00 lakh) was reappropriated to other heads, without giving specific reasons.

(3)	**102**	**Legislative Council**				
	09	PAs to MLCs				
			O 555.93			
			R (+) 55.39	611.32	611.32	...

(a) Additional funds under 'Salaries' (₹27.79 lakh) provided through reappropriation towards the payment of salaries.

(b) Additional funds under 'Salary of Board / Corp Staff Working in the State Government' (₹28.06 lakh) provided through reappropriation towards the payment of salaries.

		Head		***Total grant or appropriation***	***Actual expenditure***	***Excess (+) Saving (-)***
				(In lakhs of rupees)		
(4)	**104**	**Legislator's Hostel**				
	1	Legislative Assembly				
		O	471.00			
		R	(+) 117.72	588.72	563.71	(-) 25.01

Additional funds under 'LH for MLA's – General Expenses' (₹160.00 lakh) provided through reappropriation towards the purchase of necessary accessories, materials to the allotted rooms to the Hon'ble MLA's of the KVs proved excessive, in view of saving (₹31.09 lakh) surrendered, without giving specific reasons.

(ix) Saving in the Revenue Section of *Charged* Appropriation occurred mainly under:

(1)	**2011**	**PARLIAMENT / STATE / UNION TERRITORY LEGISLATURES**				
	02	***State / Union Territory Legislatures***				
	101	**Legislative Assembly**				
	02	Deputy Speaker				
		O	*107.90*			
		R	*(-) 36.31*	*71.59*	*71.58*	*(-) 0.01*

Saving mainly under 'Travel Expenses' (₹28.57 lakh) was surrendered, without giving specific reasons.

(2)	**102**	**Legislative Council**				
	01	Chairman				
		O	*140.20*			
		R	*(-) 22.32*	*117.88*	*117.88*	*...*

Saving mainly under 'Consolidated Salaries' (₹23.20 lakh) was surrendered, without giving specific reasons.

	Head		*Total grant or appropriation*	*Actual expenditure*	*Excess (+) Saving (-)*
			(In lakhs of rupees)		
(3)	**103 Legislative Secretariat**				
	50 Vacant Post Provision				
		O *400.00*			
		R *(-) 400.00*	...	...	...

Funds under 'Other Allowance' (₹400.00 lakh – entire provision) were partly reappropriated (₹52.00 lakh) to other heads and partly surrendered (₹348.00 lakh) due to non-filling up of vacant posts.

(x) Saving in Capital Section of the Voted Grant occurred mainly under:

(1)	**4070 CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES**				
	800 Other Expenditure				
	13 Purchase of Vehicles (Legislative Council)				
		O 200.00			
		R (-) 200.00	...	...	...

Saving under 'Transportation Assets' (₹200.00 lakh – entire provision) was surrendered, without giving specific reasons.

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GRANT NO.29 – DEBT SERVICING
(ALL CHARGED)

		Total grant or appropriation	*Actual expenditure*	*Excess (+) Saving (-)*
		(In thousands of rupees)		
MAJOR HEADS:				
2048	**APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT**			
2049	**INTEREST PAYMENTS**			
6003	**INTERNAL DEBT OF THE STATE GOVERNMENT**			
6004	**LOANS AND ADVANCES FROM CENTRAL GOVERNMENT**			
Revenue –				
Original	*3,60,27,08,20*			
Supplementary	*4,79,49*	*3,60,31,87,69*	*3,28,26,68,42*	*(-) 32,05,19,27*
Amount surrendered during the year (March 2024)				*32,02,73,45*
Capital –				
Original	*2,24,40,59,20*			
Supplementary	*...*	*2,24,40,59,20*	*2,24,52,69,83*	*(+) 12,10,63*
Amount surrendered during the year				*NIL*

NOTES AND COMMENTS:

(i) The expenditure under Revenue Section of the *Charged* Appropriation ₹479.00 lakh initially met through the additional release by an executive order, was later on regularised through Supplementary Provision.

(ii) An amount of ₹3,20,273.45 lakh was surrendered in the Revenue Section of the *Charged* Appropriation.

(iii) In the Capital Section of *Charged* Appropriation, expenditure exceeded the provision by ₹12,10,62,768/- which required regularisation.

(iv) Saving in the Revenue Section of the *Charged* Appropriation occurred mainly under:

		Head		*Total appropriation*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(1)	**2049**	**INTEREST PAYMENTS**				
	01	***Interest on Internal Debt***				
	101	**Interest on Market Loans**				
	4	Interest on Current Loans				
			O *10,08,396.00*			
			R *(-) 2,68,908.00*	*7,39,488.00*	*7,39,490.31*	*(+)2.31*

Saving under the 'New Loans 2022-23 – Debt Servicing' (₹2,68,908.00 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 also.

(2)	5	Interest on Current Loans				
			O *6,08,530.00*			
			R *(-) 80,000.00*	*5,28,530.00*	*5,28,530.00*	...

Saving under 'New Loans for 2023-24 – Debt Servicing' (₹80,000.00 lakh – entire provision) was partly reappropriated (₹47,908.70 lakh) and partly surrendered (₹32,091.30 lakh) to other heads, without giving specific reasons.

(3)	**115**	**Interest on Ways and Means Advances from Reserve Bank of India**				
	01	Interest on Ways and Means and Special Ways and Means				
			O *10,000.00*			
			R *(-) 10,000.00*	...	...	...

Saving under 'Debt Servicing' (₹10,000.00 lakh – entire provision) was surrendered, without giving specific reasons.

(4)	***03***	***Interest on Small Savings, Provident Funds etc.,***				
	104	**Interest on State Provident Funds**				
	3	All India Services Provident Fund				
			O *700.00*			
			R *(-) 174.25*	*525.75*	*525.79*	*(+) 0.04*

Saving under 'Debt Servicing' (₹174.25 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 also.

		Head		*Total appropriation*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(5)	**117**	**Interest on Defined Contribution Pension Scheme**				
	01	Interest paid on Government Backlog Contributions to NPS				
		O	*10.00*			
		R	*(-) 10.00*	...	...	...

Saving under 'Debt Servicing' (₹10.00 lakh – entire provision) was surrendered, without giving specific reasons. Saving occurred under this head during 2022-23 also.

(6)	***04***	***Interest on Loans and Advances from Central Government***				
	112	**Interest on Other Loans for States Schemes**				
	03	Interest on Loans for Externally Aided Projects – Back to Back Basis				
		O	*1,406.00*			
		R	*(-) 1,406.00*	...	...	...

Saving mainly under 'Other Charges' (₹1,396.00 lakh – entire provision) was surrendered, without giving specific reasons.

(v) Excess in the Revenue Section occurred mainly under:

(1)	**2049**	**INTEREST PAYMENTS**				
	01	***Interest on Internal Debt***				
	305	**Management of Debt**				
	01	Expenditure incurred in connection with the Issue of New Loans and Sale of Securities held in Cash Balance Investment Account (Floatation Charge)				
		O	*780.00*			
		S	*(+) 273.00*	*1,053.00*	*1,053.00*	...

Additional funds under 'Debt Servicing' (₹273.00 lakh) were provided through reappropriation, without giving specific reasons.

(2)	03	Consolidated Sinking Fund – Service Charge				
		O	*1.00*			
		R	*(+) 4.32*	*5.32*	*5.32*	...

Additional funds under 'Debt Servicing' (₹4.32 lakh) provided through reappropriation towards the payment of interest on Loans service charges for the year 2023-24.

		Head		*Total appropriation*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(3)	04	GST on Flotation Charges of New Loans				
		O	*141.00*			
		R	*(+) 48.54*	*189.54*	*189.54*	...

Additional funds under 'Debt Servicing' (₹48.54 lakh) were provided through reappropriation without giving specific reasons.

(4)	***03***	***Interest on Small Savings, Provident Funds etc,.***				
	104	**Interest on State Provident Funds**				
	1	General Provident Fund				
		O	*1,50,000.00*			
		R	*(+) 3,171.02*	*1,53,171.02*	*1,52,937.22*	*(-) 233.80*

Additional funds under 'General Provident Fund – Debt Servicing' (₹3,171.02 lakh) were provided through reappropriation, without giving specific reasons.

(5)	**107**	**Interest on Trusts and Endowment**				
	1	Endowments for Charitable and Educational Institutions				
		O	*...*			
		S	*0.01*			
		R	*(+) 2.49*	*2.50*	*2.50*	...

Additional funds under 'Debt Servicing' (₹2.50 lakh) partly provided through Supplementary Provision (₹0.01 lakh) (First Instalment) for payment of balance interest amount to Charitable Endowment Fund of Karnataka Vidyabhivriddhi Institute and partly provided through reappropriation (₹2.49 lakh) towards payment of interest on Loans and Service charges for the year 2023-24.

(6)	**108**	**Interest on Insurance and Pension Fund**				
	3	State Government Employees Group Insurance Fund				
		O	*34,112.00*			
		R	*(+) 10,233.38*	*44,345.38*	*44,345.37*	*(-) 0.01*

Additional funds under 'Debt Servicing' (₹10,233.38 lakh) provided through reappropriation towards payment of interest on Loans and Service charges for the year 2023-24.

		Head		*Total appropriation*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)		
(7)	***04***	***Interest on Loans and Advances from Central Government***				
	101	**Interest on Loans for State / Union Territory Plan Schemes**				
	02	Back to Back External Loans				
		O	*30,700.00*			
		R	*(+) 34,960.52*	*65,660.52*	*65,660.52*	*...*

Additional funds under 'Debt Servicing' (₹34,706.40 lakh) and 'Commitment Charges' (₹254.12 lakh) were provided through reappropriation, without giving specific reasons.

(8)	***05***	***Interest on Reserve Funds***				
	101	**Interest on Depreciation Renewal Reserve Fund**				
	1	Depreciation Reserve Fund – Government Commercial Department and Undertakings				
		O	*3.00*			
		R	*(+) 8.37*	*11.37*	*8.36*	*(-) 3.01*

Additional funds under 'Government Silk Filature, Santhemarahalli – Debt Servicing' (₹8.37 lakh) were provided through reappropriation, without giving specific reasons.

(vi) Excess under Capital Section of the *Charged* Appropriation occurred mainly under:

(1)	**6004**	**LOANS FOR ADVANCES FROM CENTRAL GOVERNMENT**			
	02	***Loans for State / Union Territory Plan Schemes***			
	101	**Block Loans**			
	03	Additional Plan Assistance (Back to Back External Loans)	*97,000.00*	*98,316.85*	*(+) 1,316.85*

Reasons for excess under 'Debt Servicing' (₹1,316.85 lakh) have not been intimated (July 2024).

(vii) Saving under Capital Section of the *Charged* Appropriation occurred mainly under:

		Head	*Total appropriation*	*Actual expenditure*	*Excess (+) Saving (-)*
				(In lakhs of rupees)	
(1)	**6003**	**INTERNAL DEBT OF THE STATE GOVERNMENT**			
	110	**Ways and Means Advance from Reserve Bank of India**			
	01	Clean and Secured Ways and Means Advances	*100.00*	...	*(-) 100.00*

Reasons for saving under 'Debt Servicing' (₹100.00 lakh- entire provision) has not been intimated (July 2024).

(viii) CONSOLIDATED SINKING FUND (CSF)

The Working Group of RBI has recommended that there is a necessity for States to build up a minimum Consolidated Sinking Fund corpus of three to five *per cent* of State Liabilities within the next five years and thereafter maintain it on a rolling basis. Accordingly, during 2012-13 the State Government had set up a Consolidated Sinking Fund under Public Account '8222 – Sinking Fund Appropriation for Reduction or Avoidance of Debt –Sinking Funds – Sinking Funds for amortization of Loan' by appropriating funds (₹10,00,00.00 lakh) under this Grant. During the financial year 2015-16, ₹1,07,000.00 lakh was invested in Sinking Fund.

During the financial year 2023-24, a sum of ₹2,00,000.00 lakh was transferred to the Consolidated Sinking Fund under Public Account by booking expenditure under '2048 – Sinking Fund Appropriation for Reduction or Avoidance of Debt – Contribution to Consolidated Sinking Fund' under this grant.

As on 31 March 2024, balance under CSF stood at ₹13,60,000.00 lakh (Cr.) under '8222 – Sinking Fund – Appropriation for Reduction or Avoidance of Debt – Sinking Funds – Sinking Funds for Amortization of Loan'.

GRANT NO.29 – DEBT SERVICING – concld.

There was an opening balance of ₹11,59,974.32 lakh (Dr) and ₹11,60,015.00 lakh (Cr.) as on 1 April 2023. During 2023-24, the Government has invested ₹2,00,000.00 lakh out of its General Cash Balance of the State in the Government of India Securities. The book value of investments held under 'Sinking Fund Investment Account' being administered by the Reserve Bank of India, stood at ₹13,59,974.32 lakh (Dr.) as on 31 March 2024. Further, there is also an amount of ₹13,60,015.00 lakh (Cr.) under Investment Account (under reconciliation).

Interest accrued on 'Sinking Fund Investment' is reinvested by the Reserve Bank of India. Relevant details of investment from 'Consolidated Sinking Fund' are furnished in the Statement No. 22 of Finance Accounts 2023-24.

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APPENDIX

APPENDIX

GRANT-WISE DETAILS OF ESTIMATES AND ACTUALS IN RESPECT OF RECOVERIES ADJUSTED IN THE ACCOUNTS IN REDUCTION OF EXPENDITURE

Number and Name of Grant or Appropriation	*Provision (including Supplementary)*		*Actuals*		*Actuals compared with the Provision*			
					More (+) / Less (–)			
	Revenue	*Capital*	*Revenue*	*Capital*	*Revenue*		*Capital*	
	(In thousands of rupees)							
1 Agriculture and Horticulture	1,16,11,91	…	11,60,28,29	8	(+)	10,44,16,38	(+)	8
2 Animal Husbandry and Fisheries	79,52,25	…	9,70,00	20	(-)	69,82,25	(+)	20
3 Finance	45,47,03	…	1,59,11,32	…	(+)	1,13,64,29		…
4 Department of Personnel and Administrative Reforms (Voted)	1,00	…	1,98,53	1,59,15,85	(+)	1,97,53	(+)	1,59,15,85
- DO - (Charged)	...	...	*34,03*	...	*(+)*	*34,03*		...
5 Home and Transport	2,00,02,00	…	4,94,69,08	…	(+)	2,94,67,08		…
6 Infrastructure Development	21,97,32	15,00,00	29,46,28	10	(+)	7,48,96	(-)	14,99,90
7 Rural Development and Panchayat Raj	7,21,57,10	…	1,68,14,06	1,33	(-)	5,53,43,04	(+)	1,33
8 Forest, Ecology and Environment	3,74,29,28	…	3,10,31,44	5	(-)	63,97,84	(+)	5
9 Co–operation	26,52	…	1,07,79	…	(+)	81,27		…
10 Social Welfare	2,01,12,95	…	62,15,38	…	(-)	1,38,97,57		…
11 Women and Child Development	14,20,53,59	…	15,04,90,57	6,65,48	(+)	84,36,98	(+)	6,65,48
12 Information, Tourism and Youth Services	6,46,19	…	84,59	55	(-)	5,61,60	(+)	55
13 Food and Civil Supplies	2,97,71,00	…	4,46,21,70	…	(+)	1,48,50,70	(+)	…
14 Revenue	14,34,80,25	…	14,69,53,30	…	(+)	34,73,05	(+)	…
16 Housing	…	…	…	…		…		…
17 Education	50,59,77,08	…	15,94,35,49	16,84,12	(-)	34,65,41,59	(+)	16,84,12

APPENDIX

GRANT-WISE DETAILS OF ESTIMATES AND ACTUALS IN RESPECT OF RECOVERIES ADJUSTED IN THE ACCOUNTS IN REDUCTION OF EXPENDITURE

Number and Name of Grant or Appropriation		*Provision (including Supplementary)*		*Actuals*			*Actuals compared with the Provision*		
							More (+) / Less (–)		
		Revenue	*Capital*	*Revenue*	*Capital*		*Revenue*		*Capital*
				(In thousands of rupees)					
18	Commerce and Industries	37,37,52	…	5,56,19	16,28	(-)	31,81,33	(+)	16,28
19	Urban Development	47,13,17	25,22,76,00	19,64,28	53,76,14	(-)	27,48,89	(-)	24,68,99,86
20	Public Works	2,25,01,00	5,00,00,00	2,25,91,17	19,02,16	(+)	90,17	(-)	4,80,97,84
21	Water Resources	15,93,11	72,00	1,17,82	2,17,49	(-)	14,75,29	(+)	1,45,49
22	Health and Family Welfare	7,04,93,41	…	55,98,68	1,00,53	(-)	6,48,94,73	(+)	1,00,53
23	Labour and Skill Development	18,18	…	22,17	18	(+)	3,99	(+)	18
24	Energy	…	…	83	…	(+)	83		…
25	Kannada and Culture	25,26	…	11,49	…	(-)	13,77		…
26	Planning, Statistics, Science and Technology	7,70,93	…	5,66,11	…	(-)	2,04,82		…
27	Law	…	…	14,87,87	…	(+)	14,87,87		…
28	Parliamentary Affairs and Legislation	…	…	17,34,45	…	(+)	17,34,45		…
29	Debt Servicing	...	...	*36,60*	*6,00*	*(+)*	*36,60*	*(+)*	*6,00*
	Total (Voted)	**1,10,18,18,05**	**30,38,48,00**	77**,59,28,88**	**2,58,80,54**	**(-)**	**32,58,89,17**	**(-)**	**27,79,67,46**
	Total (Charged)	...	...	***70,63***	***6,00***	*(+)*	***70,63***	*(+)*	***6,00***
GRAND TOTAL		**1,10,18,18,05**	**30,38,48,00**	**77,59,99,51**	**2,58,86,54**	**(-)**	**32,58,18,54**	**(-)**	**27,79,61,46**

Note: Estimated recoveries and compared with actual amount may please be read with Para (4) and (5) below Summary of Appropriation Accounts.

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