



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Appropriation Accounts 2024 - 25

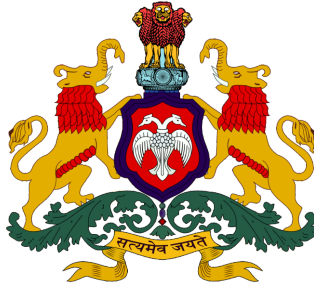


Government of Karnataka



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Appropriation Accounts 2024 - 25



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 2024-25 presents the accounts of sums expended in the year ended 31 March 2025, 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.

INTRODUCTORY TO APPROPRIATION ACCOUNTS

<u>Saving</u>					
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.

<u>Excess</u>					
Explanation is given even if Excess is less than 10 <i>per cent</i> 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 <i>charged</i> 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, <i>the increase over the actual provision does not exceed twice the provision or ₹500 lakh, whichever is more.</i>

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 2024-25, 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

(In thousands of rupees)

<i>Number and name of grant or appropriation</i>		<i>Amount of grant or appropriation ⁽¹⁾</i>	<i>Expenditure</i>	<i>Saving</i>	<i>Excess (Actual excess in rupees)</i>
(1)		(2)	(3)	(4)	(5)
1 Agriculture and Horticulture					
Revenue	Voted	70,50,37,20	62,42,42,88	8,07,94,32	
Capital	Voted	1,71,46,53	1,46,69,04	24,77,49	
2 Animal Husbandry and Fisheries					
Revenue	Voted	36,97,00,42	35,19,01,05 ^(a)	1,77,99,37	
Capital	Voted	1,18,60,06	94,61,23	23,98,83	
3 Finance					
Revenue	Voted	3,70,54,17,28	3,43,16,35,69	27,37,81,59	
	<i>Charged</i>	<i>1,02,00</i>	<i>...</i>	<i>1,02,00</i>	
Capital	Voted	11,18,44,00	10,03,42,68	1,15,01,32	
4 Department of Personnel and Administrative Reforms					
Revenue	Voted	16,00,57,44	12,68,78,91	3,31,78,53	
	<i>Charged</i>	<i>3,13,68,18</i>	<i>3,01,47,68</i>	<i>12,20,50</i>	
Capital	Voted	17,12,34	16,86,58	25,76	
	<i>Charged</i>	<i>1,89,75</i>	<i>1,84,88</i>	<i>4,87</i>	
5 Home and Transport					
Revenue	Voted	1,97,38,81,44	1,80,19,94,91	17,18,86,53	
Capital	Voted	7,90,81,15	7,69,84,31	20,96,84	
6 Infrastructure Development					
Revenue	Voted	1,11,06,92	98,47,69	12,59,23	
Capital	Voted	8,72,51,00	8,33,80,54	38,70,46	
7 Rural Development and Panchayat Raj					
Revenue	Voted	1,29,17,15,22	1,03,43,03,62 ^(b)	25,74,11,60	
Capital	Voted	98,03,06,51	96,19,36,75	1,83,69,76	
8 Forest, Ecology and Environment					
Revenue	Voted	21,37,58,32	18,12,55,16	3,25,03,16	
	<i>Charged</i>	<i>15,15,00</i>	<i>7,47,50</i>	<i>7,67,50</i>	
Capital	Voted	9,09,81,00	7,86,11,06	1,23,69,94	

(a) Includes ₹4,96,963 thousand of Central Accounting Unit (CAU) accounts for the financial year 2023-24.

(b) Includes ₹7,06,158 thousand of Central Accounting Unit (CAU) accounts for the financial year 2023-24.

SUMMARY OF APPROPRIATION ACCOUNTS

(In thousands of rupees)

<i>Number and name of grant or appropriation</i>		<i>Amount of grant or appropriation⁽¹⁾</i>	<i>Expenditure</i>	<i>Saving</i>	<i>Excess (Actual excess in rupees)</i>
(1)		(2)	(3)	(4)	(5)
9 Co-operation					
Revenue	Voted	20,50,12,35	19,03,91,19	1,46,21,16	
Capital	Voted	2,30,10,20	2,29,99,74	10,46	
10 Social Welfare					
Revenue	Voted	1,11,40,48,65	1,03,82,52,87	7,57,95,78	
Capital	Voted	38,42,47,52	38,12,11,13	30,36,39	
11 Women and Child Development					
Revenue	Voted	3,44,27,37,28	3,45,31,98,53	...	1,04,61,25 (1,04,61,24,979)
Capital	Voted	2,13,19,76	2,75,04,58	...	61,84,82 (61,84,82,250)
12 Information, Tourism and Youth Services					
Revenue	Voted	6,81,83,70	6,39,80,79	42,02,91	
Capital	Voted	3,13,86,22	3,10,79,49	3,06,73	
13 Food and Civil Supplies					
Revenue	Voted	99,57,59,08	97,67,68,11	1,89,90,97	
Capital	Voted	21,51,00	19,47,57	2,03,43	
14 Revenue					
Revenue	Voted	2,33,95,62,35	2,27,97,00,98	5,98,61,37	
Capital	Voted	3,30,02,00	3,24,50,73	5,51,27	
	<i>Charged</i>	53,79	52,80	99	
15 Information Technology					
Revenue	Voted	7,54,47,82	7,31,08,12	23,39,70	
Capital	Voted	10,00,00	10,00,00	...	
17 Education					
Revenue	Voted	4,29,78,30,80	3,71,17,20,35 ^(c)	58,61,10,45	
Capital	Voted	15,19,24,58	14,03,53,23	1,15,71,35	
18 Commerce and Industries					
Revenue	Voted	14,98,38,35	14,67,68,47	30,69,88	
Capital	Voted	10,40,25,00	10,31,84,73	8,40,27	

(c) Includes ₹93,654 thousand of Central Accounting Unit (CAU) accounts for the financial year 2023-24.

SUMMARY OF APPROPRIATION ACCOUNTS

(In thousands of rupees)

Number and name of grant or appropriation		Amount of grant or appropriation ⁽¹⁾	Expenditure	Saving	Excess (Actual excess in rupees)
(1)		(2)	(3)	(4)	(5)
19 Urban Development and Housing					
Revenue	Voted	1,19,65,08,22	1,00,97,39,71	18,67,68,51	
	Charged	53,25,98	53,25,98	...	
Capital	Voted	88,93,17,84	89,16,77,36	...	23,59,52
	Charged	4,24,52,10	2,24,52,10	2,00,00,00	(23,59,52,011)
20 Public Works					
Revenue	Voted	30,51,76,07	28,71,30,04	1,80,46,03	
	Charged	92,58,51	92,58,51	...	
Capital	Voted	90,88,92,81	90,48,68,79	40,24,02	
	Charged	34,04,75	25,53,57	8,51,18	
21 Irrigation					
Revenue	Voted	8,70,13,43	8,26,29,44	43,83,99	
	Charged	8,68,54,96	8,68,54,96	...	
Capital	Voted	1,45,26,61,05	1,45,09,75,87	16,85,18	
	Charged	54,17,05,26	44,17,13,00	9,99,92,26	
22 Health and Family Welfare					
Revenue	Voted	1,40,05,34,97	1,21,36,49,88 ^(d)	18,68,85,09	
Capital	Voted	17,02,31,69	17,42,22,09 ^(d)	...	39,90,40 ^(e)
					(39,90,40,479)
23 Labour and Skill Development					
Revenue	Voted	29,69,80,15	20,19,78,84	9,50,01,31	
	Charged	16,80,00	16,47,68	32,32	
Capital	Voted	1,48,83,13	1,46,30,76	2,52,37	
	Charged	93,88,00	93,88,00	...	
24 Energy					
Revenue	Voted	2,25,38,65,94	2,67,37,34,55	...	41,98,68,61
					(41,98,68,61,079)
Capital	Voted	47,00,33,00	47,00,33,00	...	
25 Kannada and Culture					
Revenue	Voted	2,86,30,93	2,69,09,43	17,21,50	
Capital	Voted	28,40,00	28,27,10	12,90	

(d) Includes ₹1,05,313 thousand in Revenue Expenditure and ₹4,56,409 thousand in Capital Expenditure of Central Accounting Unit (CAU – SNA Sparsh) accounts for the financial year 2023-24.

(e) The excess due to accounting of Central Accounting Unit pertaining from October 2023 to March 2024 need not be regularized.

SUMMARY OF APPROPRIATION ACCOUNTS

(In thousands of rupees)

Number and name of grant or appropriation		Amount of grant or appropriation ⁽¹⁾	Expenditure	Saving	Excess (Actual excess in rupees)
(1)		(2)	(3)	(4)	(5)
26 Planning, Statistics, Science and Technology					
Revenue	Voted	1,60,44,96	1,25,07,44	35,37,52	
Capital	Voted	36,83,02,50	36,77,91,99	5,10,51	
27 Law					
Revenue	Voted	20,07,57,24	17,38,85,46	2,68,71,78	
	<i>Charged</i>	<i>4,69,13,95</i>	<i>3,63,23,63</i>	<i>1,05,90,32</i>	
Capital	Voted	4,31,84	3,63,72	68,12	
	<i>Charged</i>	<i>6,74,64</i>	<i>6,48,05</i>	<i>26,59</i>	
28 Parliamentary Affairs and Legislation					
Revenue	Voted	4,25,15,64	3,84,62,72	40,52,92	
	<i>Charged</i>	<i>11,06,23</i>	<i>4,69,05</i>	<i>6,37,18</i>	
Capital	Voted	30,00	26,13	3,87	
	<i>Charged</i>	<i>39,00</i>	<i>37,76</i>	<i>1,24</i>	
29 Debt Servicing					
Revenue	<i>Charged</i>	<i>4,12,33,53,85</i>	<i>3,81,21,54,00</i>	<i>31,11,99,85</i>	
Capital	<i>Charged</i>	<i>2,49,74,29,20</i>	<i>2,48,95,02,00</i>	<i>79,27,20</i>	
REVENUE	VOTED	26,94,71,22,17	25,21,65,76,85	2,16,08,75,18	43,03,29,86
	CHARGED	4,30,74,78,66	3,98,29,28,98	32,45,49,68	(43,03,29,86,058)
CAPITAL	VOTED	6,40,98,72,73	6,34,62,20,21	7,61,87,27	1,25,34,75
	CHARGED	3,09,53,36,49	2,96,65,32,15	12,88,04,34	(1,25,34,74,740)
TOTAL	VOTED	33,35,69,94,90	31,56,27,97,06	2,23,70,62,45	44,28,64,61
	CHARGED	7,40,28,15,15	6,94,94,61,14	45,33,54,01	(44,28,64,60,798)
GRAND TOTAL		40,75,98,10,05	38,51,22,58,20	2,69,04,16,46	44,28,64,61
					(44,28,64,60,798)

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:

11 Women and Child Development

24 Energy

Capital Portion:

11 Women and Child Development

19 Urban Development and Housing

(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 (₹10,03,513.01 lakh) across 21 grants under Revenue / Capital Section through 118 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.	6,32,638.75	5,56,523.40
(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.	4,01,500.00	3,67,799.76
(c)	Revenue Voted	For adjustment of unspent balances under Deposit Accounts of Panchayat Raj Institutions.	5,00,000.00	5,00,000.00
(d)	Revenue Voted	For adjustment of payment of compensation under 'The Karnataka Guarantee of Services to Citizens Act, 2011.	19.00	...
(e)	Revenue Voted	For adjustment of Suspense transactions (Stock and Works Advances) within the Public Works and Water Resource Departments.	4.00	...
	Capital Voted		2.00	...
(f)	Revenue Voted	Recovery adjusted in lieu of devolution from State Finance Commission <i>not intended</i> for booking any expenditure, but as a budgetary exercise and balancing act of the budget.	3,185.25	...
(g)	Revenue Voted	Other transactions such as write back of lapsed cheques, undisbursed Social Welfare Pensions, refund of unspent grants of the earlier years recoveries, refund from SNA Bank account etc., adjusted in the accounts as reduction of expenditure	64,805.95	43,298.33
			...	2,00,967.69
	Revenue Charged		...	19.73
	Capital Voted Capital Charged		... ...	1,731.09 ...

(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 2024-25 and that shown in the Finance Accounts for that year is indicated below:-

(₹ in thousand)

Particulars	Charged		Voted	
	Revenue	Capital	Revenue	Capital
Total expenditure according to the Appropriation Accounts	3,98,29,28,98	2,96,65,32,15	25,21,65,76,85	6,34,62,20,21
Deduct – Total of recoveries ^(*)	19,73	...	1,30,07,89,63	36,95,30,84
Net total expenditure as shown in Statement No.11 of the Finance Accounts	3,98,29,09,25	2,96,65,32,15	23,91,57,87,22	5,97,66,89,37

(*) 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 2025 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 2025 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 2025.

#### **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: 04-Dec-2025**

**Place: New Delhi**



**(K SANJAY MURTHY)**

**Comptroller and Auditor General of India**



**GRANT NO.1 – AGRICULTURE AND HORTICULTURE  
(ALL VOTED)**

*Total grant                  Actual                  Excess (+)  
                                         expenditure                  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**  
**6401 LOANS FOR CROP HUSBANDRY**

**Revenue –**

|                                                 |             |             |             |                |
|-------------------------------------------------|-------------|-------------|-------------|----------------|
| Original                                        | 65,31,70,56 |             |             |                |
| Supplementary                                   | 5,18,66,64  | 70,50,37,20 | 62,42,42,88 | (-) 8,07,94,32 |
| Amount surrendered during the year (March 2025) |             |             |             | 2,78,24,72     |

**Capital –**

|                                                 |            |            |            |              |
|-------------------------------------------------|------------|------------|------------|--------------|
| Original                                        | 1,56,46,53 |            |            |              |
| Supplementary                                   | 15,00,00   | 1,71,46,53 | 1,46,69,04 | (-) 24,77,49 |
| Amount surrendered during the year (March 2025) |            |            |            | 24,77,49     |



## GRANT NO.1 – AGRICULTURE AND HORTICULTURE – contd.

### NOTES AND COMMENTS:

(i) The expenditure under the Revenue Section ₹50,874.04 lakh was initially met through the additional releases by seven executive orders, was later on regularised through Supplementary Provision.

(ii) An amount of ₹27,824.72 lakh was surrendered in the Revenue Section.

(iii) An amount of ₹2,477.49 lakh was surrendered in the Capital Section.

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

|     | <i>Head</i>                                  |                    | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakh of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|----------------------------------------------|--------------------|--------------------|-------------------------------------------------------|----------------------------------|
| (1) | <b>2202 GENERAL EDUCATION</b>                |                    |                    |                                                       |                                  |
|     | <b>80 General</b>                            |                    |                    |                                                       |                                  |
|     | <b>107 Scholarships</b>                      |                    |                    |                                                       |                                  |
|     | 06 Mukhya Mantri Raitha Vidyanidhi Programme |                    |                    |                                                       |                                  |
|     |                                              | O      27,000.00   |                    |                                                       |                                  |
|     |                                              | R    (-) 26,803.20 | 196.80             | 196.80                                                | ....                             |

(a) Saving under ‘Scholarships and Incentives’ (₹19,243.20 lakh) was partly reappropriated to other heads (₹14,077.42 lakh) and partly surrendered (₹5,165.78 lakh) due to non-availability of beneficiaries.

(b) Saving under ‘Scheduled Caste Sub Plan’ (₹5,265.00 lakh – entire Provision) was partly reappropriated to other heads (₹3,265.00 lakh) and partly surrendered (₹2,000.00 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 (₹1,294.99 lakh) and partly surrendered (₹1,000.01) due to non-availability of beneficiaries.

|     |                                         |                    |           |           |          |
|-----|-----------------------------------------|--------------------|-----------|-----------|----------|
| (2) | <b>2401 CROP HUSBANDRY</b>              |                    |           |           |          |
|     | <b>001 Direction and Administration</b> |                    |           |           |          |
|     | 1 Agriculture Department                |                    |           |           |          |
|     |                                         | O      28,722.81   |           |           |          |
|     |                                         | R    (-) 10,514.15 | 18,208.66 | 18,208.18 | (-) 0.48 |

## GRANT NO.1 – AGRICULTURE AND HORTICULTURE – contd.

(a) (i) Additional funds under 'Commissionerate of Agriculture – Salaries' (₹2,274.10 lakh) provided through reappropriation towards payment of salaries proved excessive, in view of saving (₹1,858.72 lakh) surrendered, due to non passing of bills by the treasuries at the end of the year.

(ii) Additional funds under 'General Expenses' (₹200.00 lakh) were provided through reappropriation towards expenses for promotion of programmes of agriculture department.

(iii) Saving under 'Transport Expenses' (₹160.85 lakh) was surrendered due to non passing of bills by the treasury at the end of the year.

(b) Funds under 'Vacant post Provision – Other Allowance' (₹10,940.38 lakh – entire provision) were partly reappropriated (₹6,478.87 lakh) and partly surrendered (₹4,461.51 lakh) due to non-creation of posts.

|     | <i>Head</i>               | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakh of rupees)</i> | <i>Excess (+) Saving (-)</i> |
|-----|---------------------------|--------------------|---------------------------------------------------------|------------------------------|
| (3) | 2 Horticulture Department |                    |                                                         |                              |
|     | O 23,764.96               |                    |                                                         |                              |
|     | R (-) 8,312.57            | 15,452.39          | 15,527.81                                               | (+) 75.42                    |

(a) Additional funds under 'Directorate of Horticulture – Salaries' (₹2,587.26 lakh) provided through reappropriation towards payment of salaries due to 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹2,082.52 lakh) surrendered, due to non passing of bills by the treasuries at the end of the year. Reason for final saving (₹69.53 lakh) have not been intimated (July 2025).

(b) Funds under 'Vacant post provision – Other Allowance' (₹8,845.82 lakh – entire provision) were partly reappropriated to other salary heads (₹4,726.94 lakh) and partly surrendered (₹4,118.88 lakh) due to non-creation of posts.

|     |                                                                        |          |        |              |
|-----|------------------------------------------------------------------------|----------|--------|--------------|
| (4) | <b>102 Food Grain Crops</b>                                            |          |        |              |
|     | 30 CSS – Central Share –<br>Paramparagat Krishi Vikas Yojane<br>(RKVY) |          |        |              |
|     | O 500.00                                                               |          |        |              |
|     | S 474.00                                                               |          |        |              |
|     | R (+) 976.00                                                           | 1,950.00 | 487.00 | (-) 1,463.00 |

## GRANT NO.1 – AGRICULTURE AND HORTICULTURE – contd.

(a) Additional funds under ‘Subsidies’ (₹1,100.50 lakh) provided partly through Supplementary Provision (Second Instalment) (₹360.50 lakh) and partly through reappropriation (₹740.00 lakh) towards Central Share for subsidy under Paramparaghat Krishi Vikas Yojane proved unnecessary, in view of saving (₹1,110.00 lakh), reason for which have not been intimated (July 2025).

(b) Additional funds under ‘Scheduled Caste Sub Plan’ (₹248.25 lakh) provided partly through Supplementary Provision (Second Instalment) (₹80.25 lakh) and partly through reappropriation (₹168.00 lakh) towards Central Share for Scheduled Caste Sub Plan under Paramparaghat Krishi Vikas Yojane proved unnecessary, in view of saving (₹251.00 lakh), reason for which have not been intimated (July 2025).

(c) Additional funds under ‘Tribal Sub Plan’ (₹101.25 lakh) provided partly through Supplementary Provision (Second Instalment) (₹33.25 lakh) and partly through reappropriation (₹68.00 lakh) towards Central Share for Tribal Sub Plan under Paramparaghat Krishi Vikas Yojane proved unnecessary, in view of saving (₹102.00 lakh), reason for which have not been intimated (July 2025).

| <i>Head</i> |                                                                | <i>Total grant</i>         | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-------------|----------------------------------------------------------------|----------------------------|---------------------------|------------------------------|
|             |                                                                | <i>(In lakh of rupees)</i> |                           |                              |
| (5)         | 31 CSS – State Share – Paramparagat Krishi Vikas Yojane (RKVY) |                            |                           |                              |
|             | O                                                              | 300.00                     |                           |                              |
|             | S                                                              | 324.67                     |                           |                              |
|             | R                                                              | (+) 675.34                 |                           |                              |
|             |                                                                | 1,300.01                   | 324.67                    | (-) 975.34                   |

(a) Additional funds under ‘Subsidies’ (₹758.97 lakh) provided partly through Supplementary Provision (Second Instalment) (₹246.67 lakh) and partly through reappropriation (₹512.30 lakh) towards State Share for subsidy under Paramparaghat Krishi Vikas Yojane proved excessive, in view of saving (₹740.00 lakh), reason for which have not been intimated (July 2025).

## GRANT NO.1 – AGRICULTURE AND HORTICULTURE – contd.

(b) Additional funds under ‘Scheduled Caste Sub Plan’ (₹171.22 lakh) provided partly through Supplementary Provision (Second Instalment) (₹55.33 lakh) and partly through reappropriation (₹115.89 lakh) towards State Share for Scheduled Caste Sub Plan under Paramparaghat Krishi Vikas Yojane proved excessive, in view of saving (₹167.34 lakh), reason for which have not been intimated (July 2025).

(c) Additional funds under ‘Tribal Sub Plan’ (₹69.82 lakh) were provided partly through Supplementary Provision (Second Instalment) (₹22.67 lakh) and partly through reappropriation (₹47.15 lakh) towards State Share for Tribal Sub Plan under Paramparaghat Krishi Vikas Yojane proved excessive, in view of saving (₹68.00 lakh), reason for which have not been intimated (July 2025).

|     | <i>Head</i>                                                                             | <i>Total grant</i> | <i>Actual expenditure<br/>(In lakh of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-----------------------------------------------------------------------------------------|--------------------|---------------------------------------------------|----------------------------------|
| (6) | <b>103 Seeds</b>                                                                        |                    |                                                   |                                  |
|     | 22 CSS – Central Share – Sub-Mission on Seed and Planting Material (Krishonnati Yojane) |                    |                                                   |                                  |
|     | O 1,200.00                                                                              |                    |                                                   |                                  |
|     | R (-) 970.67                                                                            | 229.33             | 29.07                                             | (-) 200.26                       |

Saving under ‘Subsidies’ (₹972.26 lakh) due to non-release of funds by the Government of India were reappropriated to other heads. Reason for final saving (₹182.28 lakh) have not been intimated (July 2025).

|     |                                                                                       |        |        |           |
|-----|---------------------------------------------------------------------------------------|--------|--------|-----------|
| (7) | 23 CSS – State Share – Sub-Mission on Seed and Planting Material (Krishonnati Yojane) |        |        |           |
|     | O 600.00                                                                              |        |        |           |
|     | R (-) 383.33                                                                          | 216.67 | 167.92 | (-) 48.75 |

Saving under ‘Subsidies’ (₹387.38 lakh) due to non-release of funds by the Government of India were reappropriated to other heads. Reason for final saving (₹36.31 lakh) have not been intimated (July 2025).

|     |                             |           |           |               |
|-----|-----------------------------|-----------|-----------|---------------|
| (8) | <b>108 Commercial Crops</b> |           |           |               |
|     | 2 Horticulture Department   |           |           |               |
|     | O 34,815.00                 |           |           |               |
|     | S 35,011.21                 |           |           |               |
|     | R (+) 1,455.45              | 71,281.66 | 57,843.59 | (-) 13,438.07 |

## **GRANT NO.1 – AGRICULTURE AND HORTICULTURE – contd.**

(a) (i) Additional funds under ‘CSS – State Share – National Mission on Edible Oil – Oil Palm – Subsidies’ (₹476.56 lakh) provided partly through Supplementary Provision (Third and Final Instalment) (₹20.74 lakh) and partly through reappropriation (₹455.82 lakh) towards state share of National Mission on Edible Oil – Palm Oil Krishonnati Yojane proved excessive, in view of saving (₹323.07 lakh), reason for which have not been intimated (July 2025).

(ii) Additional funds under ‘Scheduled Caste Sub Plan’ (₹106.25 lakh) provided partly provided through Supplementary Provision (Third and Final Instalment) (₹6.19 lakh) and partly through reappropriation (₹100.06 lakh) State Share towards National Mission on Edible Oil – Palm Oil Krishonnati Yojane proved unnecessary, in view of saving (₹136.84 lakh), reason for which have not been intimated (July 2025).

(iii) Additional funds under ‘Tribal Sub Plan’ (₹40.28 lakh) provided through reappropriation towards State Share for National Mission on Edible Oil – Palm Oil Krishonnati Yojane proved unnecessary, in view of saving (₹54.31 lakh), reason for which have not been intimated (July 2025).

(b) (i) Saving under ‘CSS – Central Share – National Mission on Edible Oil – Oil Palm – Other Expenses’ (₹30.00 lakh – entire provision) were reappropriated to other heads without giving specific reason.

(ii) Additional funds under ‘Subsidies’ (₹1,140.27 lakh) were partly provided through Supplementary Provision (Third and Final Instalment) (₹473.88 lakh) and partly through reappropriation (₹666.39 lakh) towards State Share for National Mission on Edible Oil – Palm Oil Krishnnoti Yojane proved excessive, in view of final saving (₹484.61 lakh), reason for which have not been intimated (July 2025).

(iii) Additional Funds under ‘Scheduled Caste Sub Plan’ (₹169.62 lakh) and ‘Tribal Sub Plan’ (₹69.11 lakh) provided through reappropriation towards Central Share for National Mission on Edible Oil – Palm Oil proved unnecessary, in view of saving (₹205.25 lakh) and (₹81.46 lakh) respectively, reason for which have not been intimated (July 2025).

## **GRANT NO.1 – AGRICULTURE AND HORTICULTURE – contd.**

(c) Additional funds under ‘CSS – Central Share to National Mission on Edible Oil – Oil Palm – Seed Garden and viability Gap Price (100 *per cent* Government of India) – Other Expenses’ (₹198.00 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards Central Share.

(d) (i) Saving under ‘CSS – Central Share – Pradhan Mantri Krishi Sinchayi Yojane (RKVY) – Other Expenses’ (₹865.00 lakh) without giving specific reason, was reappropriated to other heads.

(ii) Additional funds under ‘Subsidies’ (₹16,184.00 lakh) provided through Supplementary Provision (Third and Final Instalment) towards Central Share of Pradhan Mantri Krishi Sinchayi Yojane proved excessive, in view of saving (₹5,131.29 lakh), reason for which have not been intimated (July 2025).

(iii) Additional funds under ‘Scheduled Caste Sub Plan’ (₹3,875.00 lakh) provided through Supplementary Provision (Third and Final Instalment) towards Central Share of Pradhan Mantri Krishi Sinchayi Yojane proved excessive, in view of saving (₹1,311.33 lakh), reason for which have not been intimated (July 2025).

(iv) Additional funds under ‘Tribal Sub Plan’ (₹1,306.00 lakh) provided through Supplementary Provision (Third and Final Instalment) towards Central Share of Pradhan Mantri Krishi Sinchayi Yojane proved excessive, in view of saving (₹593.50 lakh), reason for which have not been intimated (July 2025).

(e) (i) Saving under CSS – State Share – Pradhan Mantri Krishi Sinchayi Yojane (RKVY) – Other Expenses’ (₹178.60 lakh) was reappropriated to other heads, without giving specific reason. Reason for final saving (₹411.40 lakh) have not been intimated (July 2025).

(ii) Additional funds under ‘Subsidies’ (₹10,596.79 lakh) were provided partly through Supplementary Provision (Third and Final Instalment) (₹9,867.36 lakh) and partly through reappropriation (₹729.43 lakh) towards State Share of Pradhan Mantri Krishi Sinchayi Yojane proved excessive, in view of saving (₹3,420.86 lakh), reason for which have not been intimated (July 2025).

## GRANT NO.1 – AGRICULTURE AND HORTICULTURE – contd.

(iii) Additional funds under ‘Scheduled Caste Sub Plan’ (₹2,542.81 lakh) provided partly through Supplementary Provision (Third and Final Instalment) (₹2,228.64 lakh) and partly through reappropriation (₹314.17 lakh) towards State Share of Pradhan Mantri Krishi Sinchayi Yojane proved excessive, in view of saving (₹874.23 lakh), reason for which have not been intimated (July 2025).

(iv) Additional funds under ‘Tribal Sub Plan’ (₹850.40 lakh) provided through Supplementary Provision (Third and Final Instalment) towards State Share of Pradhan Mantri Krishi Sinchayi Yojane proved excessive, in view of saving (₹395.67 lakh), reason for which have not been intimated (July 2025).

|     | <i>Head</i>                                                                     | <i>Total grant</i> | <i>Actual expenditure<br/>(In lakh of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|---------------------------------------------------------------------------------|--------------------|---------------------------------------------------|----------------------------------|
| (9) | <b>113 Agricultural Engineering</b>                                             |                    |                                                   |                                  |
|     | 02 CSS – Central Share – Sub–<br>Mission on Agriculture<br>Mechanization (RKVY) | 13,000.00          | 10,724.07                                         | (-) 2,275.93                     |

(a) Reason for saving under ‘Subsidies’ (₹1,485.70 lakh) and ‘Tribal Sub Plan’ (₹313.10 lakh) have not been intimated (July 2025).

(b) Saving under ‘Other Expenses’ (23.51 lakh) was reappropriated to other heads due to migration of the expenditure under Sparsh Programme. Reason for final saving (₹208.49 lakh) have not been intimated (July 2025).

(c) Additional funds under ‘Scheduled Caste Sub Plan’ (₹23.51 lakh) were provided through reappropriation towards Central Share of funds under Sub-Mission on Agricultural Mechanisation proved unnecessary, in view of saving (₹268.64 lakh), reason for which have not been intimated (July 2025).

|      |                                                                              |           |          |              |
|------|------------------------------------------------------------------------------|-----------|----------|--------------|
| (10) | 03 CSS – State Share – Sub-Mission<br>on Agriculture Mechanization<br>(RKVY) | 10,000.00 | 7,149.37 | (-) 2,850.63 |
|------|------------------------------------------------------------------------------|-----------|----------|--------------|

Reason for saving under ‘Subsidies’ (₹1,969.61 lakh), ‘Scheduled Caste Sub Plan’ (₹380.72 lakh), ‘Tribal Sub Plan’ (₹321.30 lakh) and ‘Other Expenses’ (₹179.00 lakh – entire provision) have not been intimated (July 2025).

**GRANT NO.1 – AGRICULTURE AND HORTICULTURE – contd.**

|      | <i>Head</i>                                 |           | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakh of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|---------------------------------------------|-----------|--------------------|-------------------------------------------------------|----------------------------------|
| (11) | <b>119 Horticulture and Vegetable Crops</b> |           |                    |                                                       |                                  |
|      | 4 Development of Farms and Nurseries        |           |                    |                                                       |                                  |
|      | O                                           | 13,725.17 |                    |                                                       |                                  |
|      | S                                           | 6,725.26  |                    |                                                       |                                  |
|      | R                                           | (-) 1.02  | 20,449.41          | 14,692.24                                             | (-) 5,757.17                     |

(a) (i) Reason for saving under ‘CSS – State Share – National Horticulture Mission – Other Expenses’ (₹134.00 lakh) have not been intimated (July 2025).

(ii) Additional funds under ‘Subsidies’ (₹2,161.35 lakh) provided through Supplementary Provision (Third and Final Instalment) towards State Share of subsidies for National Horticulture Mission proved excessive, in view of saving (₹1,634.62 lakh), reason for which have not been intimated (July 2025).

(iii) Additional funds under ‘Scheduled Caste Sub Plan’ (₹575.15 lakh) provided through Supplementary Provision (Third and Final Instalment) towards State Share of National Horticulture Mission proved excessive, in view of saving (₹469.48 lakh), reason for which have not been intimated (July 2025).

(iv) Additional funds under ‘Tribal Sub Plan’ (₹162.50 lakh) provided through reappropriation towards State Share of National Horticultural Mission proved excessive, in view of saving (₹118.61 lakh), reason for which have not been intimated (July 2025).

(v) Saving under ‘Grant-in-Aid – Salaries’ (₹162.50 lakh) due to release of funds under Sparsh Programme was reappropriated to other heads.

(b) (i) Saving under ‘CSS – Central Share – National Horticulture Mission – Other Expenses’ (₹214.24 lakh) due to release of funds under Sparsh was reappropriated to other heads and reason for saving (₹61.76 lakh) have not been intimated (July 2025).

(ii) Additional funds under ‘Subsidies’ (₹3,185.04 lakh) provided through Supplementary Provision (Third and Final Instalment) towards Central Share of subsidies for National Horticulture Mission Scheme proved excessive, in view of saving (₹2,451.93 lakh), reason for which have not been intimated (July 2025).



## GRANT NO.1 – AGRICULTURE AND HORTICULTURE – contd.

(iii) Additional funds under ‘Scheduled Caste Sub Plan’ (₹803.72 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards State Share of National Horticulture Mission proved excessive, in view of saving (₹704.21 lakh), reason for which have not been intimated (July 2025).

(iv) Additional funds under ‘Tribal Sub Plan’ (₹214.24 lakh) were provided through reappropriation towards Central Share of National Horticultural Mission proved excessive, in view of saving (₹177.90 lakh), reason for which have not been intimated (July 2025).

| <i>Head</i>                       | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakh of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----------------------------------|--------------------|-------------------------------------------------------|----------------------------------|
| (12) <b>800 Other Expenditure</b> |                    |                                                       |                                  |
| 1 Agriculture Department          | 25,097.00          | 13,307.55                                             | (-) 11,789.45                    |

(a) (i) Additional funds under ‘CSS – Central Share – Rashtriya Krishi Vikas Yojane (RKVY) – Scheduled Caste Sub Plan’ (₹217.73 lakh) provided through reappropriation towards Central Share of funds under Rashtriya Krishi Vikas Yojane’ proved excessive, in view of saving (₹76.72 lakh), reason for which have not been intimated (July 2025).

(ii) Additional funds under ‘Tribal Sub Plan’ (₹85.83 lakh) provided through reappropriation towards Central Share of funds under Rashtriya Krishi Vikas Yojane proved excessive, in view of saving (₹46.51 lakh), reason for which have not been intimated (July 2025).

(iii) Saving under ‘Other Expenses’ (₹347.98 lakh) due to non-release of funds by the Government of India was reappropriated to other heads. Reason for final saving (₹547.02 lakh) have not been intimated (July 2025).

(iv) Reason for saving under ‘Grants-in-Aid – General’ (₹4,881.00 lakh) and ‘Subsidies’ (₹677.80 lakh) have not been intimated (July 2025).

(b) (i) Additional funds under ‘CSS – State Share – Rashtriya Krishi Vikas Yojane (RKVY) – Scheduled Caste Sub Plan’ (₹32.80 lakh) were provided through reappropriation towards State Share proved excessive, in view of saving (₹51.14 lakh), reason for which have not been intimated (July 2025).

**GRANT NO.1 – AGRICULTURE AND HORTICULTURE – contd.**

(ii) Reason for saving under ‘Subsidies’ (₹987.58 lakh), ‘Other Expenses’ (₹690.33 lakh) and ‘Grants-in-Aid – General’ (₹3,800.33 lakh) and ‘Tribal Sub Plan’ (₹31.01 lakh) have not been intimated (July 2025).

|      | <i>Head</i>                                                                                                              | <i>Total grant</i> | <i>Actual expenditure<br/>(In lakh of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|--------------------------------------------------------------------------------------------------------------------------|--------------------|---------------------------------------------------|----------------------------------|
| (13) | <b>2402 SOIL AND WATER CONSERVATION</b>                                                                                  |                    |                                                   |                                  |
|      | <b>102 Soil Conversation</b>                                                                                             |                    |                                                   |                                  |
|      | 30 CSS – Central Share –Watershed Development Component of Pradhana Mantri Krishi Sinchayee Yojana – 2.0 (WDC-PMKSY 2.0) |                    |                                                   |                                  |
|      | O 8,700.00                                                                                                               |                    |                                                   |                                  |
|      | R (-) 1,473.35                                                                                                           | 7,226.65           | 3,811.76                                          | (-) 3,414.89                     |

Saving under ‘Other Expenses’ (₹394.67 lakh), ‘Minor Works’ (₹1,000.00 lakh), ‘Scheduled Caste Sub Plan’ (₹57.67 lakh) and ‘Tribal Sub Plan’ (₹21.01 lakh) due to non-release of funds by the Government of India was reappropriated to other heads. Reason for final saving (₹475.33 lakh), (₹1,643.12 lakh), (₹928.23 lakh) and (₹368.21 lakh) respectively, have not been intimated (July 2025).

|      |                                                                                                                        |          |          |              |
|------|------------------------------------------------------------------------------------------------------------------------|----------|----------|--------------|
| (14) | 33 CSS – State Share –Watershed Development Component of Pradhana Mantri Krishi Sinchayee Yojana – 2.0 (WDC-PMKSY 2.0) |          |          |              |
|      | O 5,800.00                                                                                                             |          |          |              |
|      | R (-) 1,131.11                                                                                                         | 4,668.89 | 2,541.17 | (-) 2,127.72 |

(a) Saving under ‘Minor Works’ (₹700.00 lakh) and ‘Other Expenses’ (₹431.11 lakh) were reappropriated to other heads, without giving specific reason. Reason for saving (₹1,062.08 lakh) and (₹148.89 lakh) respectively, have not been intimated (July 2025).

(b) Reason for saving under ‘Scheduled Caste Sub Plan’ (₹657.00 lakh) and ‘Tribal Sub Plan’ (₹259.75 lakh) have not intimated (July 2025).

**GRANT NO.1 – AGRICULTURE AND HORTICULTURE – contd.**

|      | <i>Head</i>                                   |            | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakh of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|-----------------------------------------------|------------|--------------------|-------------------------------------------------------|----------------------------------|
| (15) | <b>2408 FOOD, STORAGE AND<br/>WAREHOUSING</b> |            |                    |                                                       |                                  |
|      | <b>01 Food</b>                                |            |                    |                                                       |                                  |
|      | <b>103 Food Processing</b>                    |            |                    |                                                       |                                  |
|      | 03 State Top-up for PMFME Scheme              |            |                    |                                                       |                                  |
|      | O                                             | 2,468.00   |                    |                                                       |                                  |
|      | R                                             | (-) 421.48 | 2,046.52           | 2,046.51                                              | (-) 0.01                         |

Saving under 'Other Expenses' (₹118.63 lakh), 'Scheduled Caste Sub Plan' (₹234.09 lakh) and 'Tribal Sub Plan' (₹68.50 lakh) was surrendered, without giving any specific reason.

|      |                                              |              |           |           |            |
|------|----------------------------------------------|--------------|-----------|-----------|------------|
| (16) | <b>2851 VILLAGE AND SMALL<br/>INDUSTRIES</b> |              |           |           |            |
|      | <b>107 Sericulture Industries</b>            |              |           |           |            |
|      | 1 State Sericulture Industries               |              |           |           |            |
|      | O                                            | 24,449.29    |           |           |            |
|      | S                                            | 72.00        |           |           |            |
|      | R                                            | (-) 3,627.30 | 20,893.99 | 20,615.50 | (-) 278.49 |

(a) (i) Additional funds under 'Commissionerate of Sericulture Department – Salaries' (₹1,777.42 lakh) were provided through reappropriation towards payment of salaries on revision of pay under 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹1,927.09 lakh) surrendered, without giving any specific reason.

(ii) Additional funds under 'Transport Expenses' (₹40.00 lakh) were provided through reappropriation towards fuel expenses for maintenance of generators.

(iii) Additional funds under 'Pension and Retirement Benefits' (₹136.00 lakh) were provided through reappropriation towards payment of honorarium to retired daily wages employees.

(iv) Saving under 'General expenses' (₹40.00 lakh) were reappropriated to other heads, without giving any specific reason.

(b) Saving under 'Sericulture Development Programme – Subsidies' (₹34.47 lakh) was surrendered, without giving any specific reason.

## GRANT NO.1 – AGRICULTURE AND HORTICULTURE – contd.

(c) Saving under ‘State Additional Top-up for CSS PMSKY (Sericulture) – Scheduled Caste Sub Plan’ (₹43.65 lakh) was surrendered, without giving any specific reason.

(d) (i) Additional funds under ‘Programmes implemented by Price Stabilization Fund – Subsidiary Expenses’ (₹72.00 lakh) were provided through Supplementary Provision (Second Instalment) for payment of salaries of the task based employees working in the Government Silk Cocoon Markets.

(ii) Additional funds under ‘Other Expenses’ (₹300.00 lakh) were provided through reappropriation towards payment of salaries of task based workers of Government Silk Cocoon Markets.

(iii) Saving under ‘Office Expenses’ (₹75.00 lakh) due to non-approval of programmes, was reappropriated to other heads.

(iv) Saving under ‘Materials and Supplies’ (₹225.00 lakh) due to non-approval of programmes, was reappropriated to other heads.

(v) Reason for saving under ‘Subsides’ (₹237.72 lakh) have not been intimated (July 2025).

(e) Funds under ‘Vacant Post Provision – Other Allowance’ (₹3,473.23 lakh – entire provision) were partly reappropriated to other heads (₹2,428.55 lakh) and partly surrendered (₹1,008.77 lakh) and reason for final saving (₹35.91 lakh) have not been intimated (July 2025).

|      | <i>Head</i>                                                                                                                          | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakh of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|--------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------------------------------------------------|----------------------------------|
| (17) | <b>797 Transfer of Reserve Fund / Deposit Accounts</b>                                                                               |                    |                                                         |                                  |
|      | 01 Transfer of Market Fees and License Fee to Karnataka Silk Worm Seed Cocoon and Silk Yarn Development and Price Stabilisation Fund | 4,312.00           | 3,654.94                                                | (-) 657.06                       |

Expenditure under ‘Inter Account Transfers’ (₹3,654.94 lakh) depends on the actual collection of Market Fees that stood transferred to the Fund Head under Public Account of the State. Saving (₹657.06 lakh) indicates that the actual receipts were less than the estimated receipts.

## GRANT NO.1 – AGRICULTURE AND HORTICULTURE – contd.

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

|     | <i>Head</i>                                                             |                     | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakh of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-------------------------------------------------------------------------|---------------------|--------------------|-------------------------------------------------------|----------------------------------|
| (1) | <b>2401 CROP HUSBANDRY</b>                                              |                     |                    |                                                       |                                  |
|     | <b>102 Food Grain Crops</b>                                             |                     |                    |                                                       |                                  |
|     | 09 CSS – State Share – Food and Nutrition Security (Krishonnati Yojane) |                     |                    |                                                       |                                  |
|     |                                                                         | O      6,666.00     |                    |                                                       |                                  |
|     |                                                                         | R      (+) 5,252.66 | 11,918.66          | 9,726.71                                              | (-) 2,191.95                     |

(a) Additional funds under ‘Subsidies’ (₹3,909.14 lakh) provided through reappropriation towards State Share under CSS – Food and Nutrition Security Scheme proved excessive, in view of saving (₹1,625.53 lakh), reason for which has not been intimated (July 2025).

(b) Additional funds under ‘Scheduled Caste Sub Plan’ (₹952.84 lakh) provided through reappropriation towards State Share under CSS – Food and Nutrition Security Scheme proved excessive, in view of saving (₹252.80 lakh), reason for which have not been intimated (July 2025).

(c) Additional Funds under ‘Tribal Sub Plan’ (₹390.68 lakh) provided through reappropriation towards State Share under CSS – Food and Nutrition Security Scheme proved excessive, in view of saving (₹83.62 lakh), reason for which have not been intimated (July 2025).

(d) Reason for saving under ‘Other Expenses’ (₹230.00 lakh – entire provision) have not been intimated (July 2025).

|     |                                            |                     |           |           |          |
|-----|--------------------------------------------|---------------------|-----------|-----------|----------|
| (2) | <b>103 Seeds</b>                           |                     |           |           |          |
|     | 15 Agricultural inputs and Quality Control |                     |           |           |          |
|     |                                            | O      45,616.95    |           |           |          |
|     |                                            | R      (+) 6,981.71 | 52,598.66 | 52,598.67 | (+) 0.01 |

(a) Additional funds under ‘Salaries’ (₹457.14 lakh) towards payment of salaries on implementation of the recommendations of 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹402.10 lakh) was surrendered, due to non-submission of bills in time.

## GRANT NO.1 – AGRICULTURE AND HORTICULTURE – contd.

(b) Additional funds under ‘Subsidies’ (₹3,499.14 lakh) were provided under reappropriation towards Organic Carbon Programme proved excessive, in view of saving (₹22.66 lakh) was surrendered, due to non-submission of bills in time.

(c) Additional funds under ‘Scheduled Caste Sub Plan’ (₹3,074.53 lakh) were provided through reappropriation towards Organic Carbon Programme.

(d) Additional funds under ‘Tribal Sub Plan’ (₹396.19 lakh) were provided through reappropriation towards Organic Carbon Abhiyan.

(e) Saving under ‘Grants-in-Aid – General’ (₹997.00 lakh) due to delay in submission of book adjustment of Guarantee Commission by the department, was surrendered.

| <i>Head</i> |                                                                                         | <i>Total grant</i>         | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-------------|-----------------------------------------------------------------------------------------|----------------------------|---------------------------|------------------------------|
|             |                                                                                         | <i>(In lakh of rupees)</i> |                           |                              |
| (3)         | 24 CSS – Central Share – Sub-Mission on Seed and Planting Material (Krishonnati Yojane) |                            |                           |                              |
|             | O                                                                                       | ...                        |                           |                              |
|             | R                                                                                       | (+) 1,169.60               | 1,169.60                  | 989.85                       |
|             |                                                                                         |                            |                           | (-) 179.75                   |

(a) Additional funds under ‘Subsidies’ (₹1,029.60 lakh – entire provision) were provided through reappropriation towards Central Share proved excessive, in view of saving (₹39.75 lakh), reason for which have not been intimated (July 2025).

(b) Additional funds under ‘Scheduled Caste Sub Plan’ (₹99.00 lakh – entire provision) and ‘Tribal Sub Plan’ (₹41.00 lakh – entire provision) towards Central Share proved unnecessary, in view of saving, reason for which have not been intimated (July 2025).

|     |                                |            |        |        |
|-----|--------------------------------|------------|--------|--------|
| (4) | 25 CSS – Central Share – Seeds |            |        |        |
|     | O                              | ...        |        |        |
|     | R                              | (+) 192.50 | 192.50 | 192.50 |
|     |                                |            |        | ...    |

Additional funds under ‘Subsidies’ (₹169.50 lakh) provided through reappropriation proved insufficient, in view of excess (₹23.00 lakh) which is partially offset by saving (₹16.00 lakh) and (₹7.00 lakh) under ‘Scheduled Caste Sub Plan’ and ‘Tribal Sub Plan’ respectively.

**GRANT NO.1 – AGRICULTURE AND HORTICULTURE – contd.**

|     | <i>Head</i> |                           | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakh of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-------------|---------------------------|--------------------|-------------------------------------------------------|----------------------------------|
| (5) | 26          | CSS – State Share – Seeds |                    |                                                       |                                  |
|     |             | O                         | ...                |                                                       |                                  |
|     |             | R                         | (+) 577.50         | 577.50                                                | 577.50                           |
|     |             |                           |                    |                                                       | ...                              |

(a) Funds under ‘Subsidies’ (₹508.50 lakh) were provided through reappropriation towards Central Share.

(b) Funds under ‘Scheduled Caste Sub Plan’ (₹48.00 lakh – entire provision) and ‘Tribal Sub Plan’ (₹21.00 lakh – entire provision) provided through reappropriation towards Central Share proved unnecessary, in view of saving, reason for which have not been intimated (July 2025).

|     |            |                                        |              |          |          |
|-----|------------|----------------------------------------|--------------|----------|----------|
| (6) | <b>104</b> | <b>Agricultural Farms</b>              |              |          |          |
|     | 12         | Organic Farming and Millets Programmes |              |          |          |
|     |            | O                                      | 1,000.00     |          |          |
|     |            | R                                      | (+) 1,496.20 | 2,496.20 | 2,496.21 |
|     |            |                                        |              |          | (+) 0.01 |

Additional funds under ‘Subsidies’ (₹1,135.28 lakh), ‘Scheduled Caste Sub Plan’ (₹256.88 lakh) and ‘Tribal Sub Plan’ (₹104.45 lakh) were provided through reappropriation towards additional expenditure.

|     |            |                         |              |           |            |
|-----|------------|-------------------------|--------------|-----------|------------|
| (7) | <b>108</b> | <b>Commercial Crops</b> |              |           |            |
|     | 1          | Agriculture Department  |              |           |            |
|     |            | O                       | 13,906.66    |           |            |
|     |            | S                       | 4.00         |           |            |
|     |            | R                       | (+) 8,321.69 | 22,232.35 | 21,858.57  |
|     |            |                         |              |           | (-) 373.78 |

(a) Additional funds under ‘State Additional Topup for CSS – PMSKY (Agriculture) – Subsidies’ (₹7,400.00 lakh) were provided through reappropriation towards payment of pending bills.

(b) (i) Additional funds under ‘CSS – Central Share – Rainfed Area Development (RAD) – RKVY RAFTAAR – Subsidies’ (₹395.80 lakh) were provided through reappropriation towards Central Share of Rainfed Area Development proved excessive, in view of saving (₹73.48 lakh), reason for saving have not been intimated (July 2025).

## **GRANT NO.1 – AGRICULTURE AND HORTICULTURE – contd.**

(ii) Additional funds under ‘Scheduled Caste Sub Plan’ (₹99.84 lakh) were provided through reappropriation towards Central Share of Rainfed Area Development (RAD) proved excessive, in view of saving (₹34.30 lakh), reason for which have not been intimated (July 2025).

(iii) Additional funds under ‘Tribal Sub Plan’ (₹40.36 lakh) were provided through reappropriation towards Central Share of Rainfed Area Development (RAD).

(c) (i) Additional funds under ‘CSS – State Share – Rainfed Area Development (RAD) – RKVY (RAFTAAR) – Subsidies’ (₹264.19 lakh) were provided through reappropriation towards State Share for Rainfed Area Development proved excessive, in view of saving (₹48.99 lakh), reason for which have not been intimated (July 2025).

(ii) Additional funds under ‘Scheduled Caste Sub Plan’ (₹66.88 lakh) were provided through reappropriation towards State Share of Rainfed Area Development proved excessive, in view of saving (₹22.87 lakh) , reason for which have not been intimated (July 2025).

(iii) Additional funds under ‘Tribal Sub Plan’ (₹26.27 lakh) were provided through reappropriation.

(d) (i) Additional funds under ‘CSS – Central Share – Crop Diversification Programme (RKVY-CDP) – Scheduled Caste Sub Plan’ (₹42.00 lakh) provided partly through Supplementary Provision (₹1.00 lakh) and partly through reappropriation (₹41.00 lakh) towards Central Share for CSS – Central Share – Crop Diversification Programme.

(ii) Savings under ‘Subsidies’ (₹45.00 lakh) were reappropriated to other heads, without giving any specific reason. Reasons for saving (₹37.75 lakh) have not been intimated (July 2025).

(e) (i) Additional funds under ‘ CSS – State Share – Crop Diversification Programme – (RKVY-CDP) – Scheduled Caste Sub Plan’ (₹28.00 lakh) were provided partly through Supplementary Provision (First Instalment) (₹1.00 lakh) and partly through Reappropriation (₹27.00 lakh) towards State Share for crop Diversification Programme.

(ii) Additional funds under ‘Subsidies’ (₹20.66 lakh) were reappropriated to other heads, without giving any specific reason. Reason for saving (₹34.83 lakh) have not been intimated (July 2025).



**GRANT NO.1 – AGRICULTURE AND HORTICULTURE – contd.**

|                                                                                                                                                                                                                    | <i>Head</i>                                                                                                  |              | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakh of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|--------------|--------------------|---------------------------------------------------------|----------------------------------|
| (8)                                                                                                                                                                                                                | <b>109 Extension and Farmers' Training</b>                                                                   |              |                    |                                                         |                                  |
|                                                                                                                                                                                                                    | 34 CSS – Central Share – Sub-Mission on Agriculture Extension (Krishonnati Yojane)                           |              |                    |                                                         |                                  |
|                                                                                                                                                                                                                    |                                                                                                              | O 1,950.00   |                    |                                                         |                                  |
|                                                                                                                                                                                                                    |                                                                                                              | R (+) 154.58 | 2,104.58           | 2,090.13                                                | (-) 14.45                        |
| Additional funds under 'Scheduled Caste Sub Plan' (₹105.35 lakh) and 'Tribal Sub Plan' (₹49.23 lakh) were provided through reappropriation without giving specific reason.                                         |                                                                                                              |              |                    |                                                         |                                  |
| (9)                                                                                                                                                                                                                | 35 CSS – State Share – Sub-Mission on Agriculture Extension (Krishonnati Yojane)                             |              |                    |                                                         |                                  |
|                                                                                                                                                                                                                    |                                                                                                              | O 1,300.00   |                    |                                                         |                                  |
|                                                                                                                                                                                                                    |                                                                                                              | R (+) 103.05 | 1,403.05           | 1,393.42                                                | (-) 9.63                         |
| (a) Additional funds under 'Scheduled Caste Sub Plan' (₹70.23 lakh) and 'Tribal Sub Plan' (₹32.82 lakh) were provided through reappropriation towards State Share of Scheduled Caste Sub Plan and Tribal Sub Plan. |                                                                                                              |              |                    |                                                         |                                  |
| (b) Reason for saving mainly under 'Other Expenses' (₹4.49 lakh) have not been intimated (July 2025).                                                                                                              |                                                                                                              |              |                    |                                                         |                                  |
| (10)                                                                                                                                                                                                               | <b>114 Development of Oil Seeds</b>                                                                          |              |                    |                                                         |                                  |
|                                                                                                                                                                                                                    | 01 CSS – Central Share – National Mission on Edible Oil – Oil Seeds (Krishnnoti Yojane) – Krishonnati Yojane |              |                    |                                                         |                                  |
|                                                                                                                                                                                                                    |                                                                                                              | O 1,086.00   |                    |                                                         |                                  |
|                                                                                                                                                                                                                    |                                                                                                              | R (+) 539.00 | 1,625.00           | 1,279.07                                                | (-) 345.93                       |

Additional funds under 'Subsidies' (₹421.77 lakh), 'Scheduled Caste Sub Plan' (₹106.61 lakh) and 'Tribal Sub Plan' (₹43.62 lakh) provided through reappropriation proved excessive, in view of saving (₹257.68 lakh), (₹61.84 lakh) and (₹26.41 lakh) respectively, reason for which have not been intimated (July 2025).

## GRANT NO.1 – AGRICULTURE AND HORTICULTURE – contd.

|      | <i>Head</i> |                                                                                                             | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakh of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|-------------|-------------------------------------------------------------------------------------------------------------|--------------------|---------------------------------------------------------|----------------------------------|
| (11) | 06          | CSS – State Share – National Mission on Edible Oil – Oil Seeds<br>(Krishonnati Yojane) – Krishonnati Yojane |                    |                                                         |                                  |
|      |             | O 514.00                                                                                                    |                    |                                                         |                                  |
|      |             | R (+) 574.33                                                                                                | 1,088.33           | 852.71                                                  | (-) 235.62                       |

(a) Additional funds under ‘Subsidies’ (₹437.46 lakh) were provided through reappropriation towards Central Share of development of oil seeds proved excessive, in view of saving (₹171.78 lakh), reason for which have not been intimated (July 2025).

(b) Additional funds under ‘Scheduled Caste Sub Plan’ (₹104.26 lakh) were provided through reappropriation towards Central Share of development of oil seeds proved excessive, in view of saving (₹41.23 lakh), reason for which have not been intimated (July 2025).

(c) Additional funds under ‘Tribal Sub Plan’ (₹42.61 lakh) were provided through reappropriation towards Central Share of development of oil seeds.

|      |    |                                                                                              |        |        |            |
|------|----|----------------------------------------------------------------------------------------------|--------|--------|------------|
| (12) | 07 | CSS – Central Share – (100% GOI)<br>NMEO – OS Breeder Seeds<br>Programme (Krishnnoti Yojane) |        |        |            |
|      |    | O 3.00                                                                                       |        |        |            |
|      |    | R (+) 497.00                                                                                 | 500.00 | 174.81 | (-) 325.19 |

Additional funds under ‘Subsidies’ (₹499.00 lakh) were provided through reappropriation towards Central Share proved excessive, in view of saving (₹325.18 lakh), reason for which have not been intimated (July 2025).

|      |     |                                                    |          |          |     |
|------|-----|----------------------------------------------------|----------|----------|-----|
| (13) | 195 | <b>Assistance to Farming<br/>Co-operation</b>      |          |          |     |
|      | 01  | Supporting Farmer Producer<br>Organisations (FPOs) |          |          |     |
|      |     | O 200.00                                           |          |          |     |
|      |     | R (+) 1,994.06                                     | 2,194.06 | 2,194.06 | ... |

Additional funds under ‘Grants-in-Aid – General’ (₹2,000.00 lakh) have been provided through reappropriation towards establishment and programmes of Farmer’s producer organisations.

**GRANT NO.1 – AGRICULTURE AND HORTICULTURE – contd.**

|      | <i>Head</i>                                                               |            | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakh of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|---------------------------------------------------------------------------|------------|--------------------|---------------------------------------------------------|----------------------------------|
| (14) | <b>196 Assistance to Zilla Panchayats /<br/>District Level Panchayats</b> |            |                    |                                                         |                                  |
|      | 1 Zilla Panchayats                                                        |            |                    |                                                         |                                  |
|      | O                                                                         | 10,495.50  |                    |                                                         |                                  |
|      | R                                                                         | (+) 789.94 | 11,285.44          | 11,285.44                                               | ...                              |

Additional funds under 'Block Grants' (₹789.94 lakh) in respect of the following districts were provided through reappropriation towards payment of salaries on implementation of 7<sup>th</sup> State Pay Commission.

(₹ in lakh)

| Districts      | Additional Funds through Reappropriation | Districts  | Additional Funds through Reappropriation |
|----------------|------------------------------------------|------------|------------------------------------------|
| Chitradurga    | 29.67                                    | Kolar      | 22.17                                    |
| Shivamogga     | 35.34                                    | Tumakuru   | 31.07                                    |
| Mysuru         | 39.58                                    | Hassan     | 29.39                                    |
| Mandya         | 32.33                                    | Belagavi   | 43.50                                    |
| Vijayapura     | 27.24                                    | Dharwad    | 31.19                                    |
| Uttara Kannada | 26.18                                    | Kalaburgi  | 85.41                                    |
| Ballari        | 27.89                                    | Bidar      | 46.84                                    |
| Raichur        | 34.83                                    | Davanagere | 27.89                                    |
| Haveri         | 26.10                                    | Koppal     | 34.31                                    |

|      |                    |              |           |           |     |
|------|--------------------|--------------|-----------|-----------|-----|
| (15) | 2 Zilla Panchayats |              |           |           |     |
|      | O                  | 22,804.76    |           |           |     |
|      | R                  | (+) 1,529.37 | 24,334.13 | 24,334.13 | ... |

Additional funds under 'Block Grants' (₹1,529.37 lakh) in respect of the following districts were provided through reappropriation towards payment of salaries on implementation of 7<sup>th</sup> State Pay Commission.

**GRANT NO.1 – AGRICULTURE AND HORTICULTURE – contd.**

(₹ in lakh)

| Districts        | Additional Funds through Reappropriation | Districts       | Additional Funds through Reappropriation |
|------------------|------------------------------------------|-----------------|------------------------------------------|
| Bengaluru Urban  | 46.47                                    | Bengaluru Rural | 37.01                                    |
| Chitradurga      | 62.42                                    | Kolar           | 46.45                                    |
| Shivamogga       | 66.22                                    | Tumakuru        | 88.02                                    |
| Mysuru           | 75.46                                    | Chickamagaluru  | 59.76                                    |
| Dakshina Kannada | 28.74                                    | Hassan          | 62.84                                    |
| Mandya           | 58.25                                    | Belagavi        | 86.41                                    |
| Vijayapur        | 52.04                                    | Dharwad         | 51.01                                    |
| Uttara Kannada   | 69.18                                    | Kalaburgi       | 72.31                                    |
| Ballari          | 23.64                                    | Bidar           | 52.92                                    |
| Raichur          | 51.36                                    | Yadgir          | 28.37                                    |
| Davanagere       | 48.17                                    | Ramanagara      | 35.82                                    |
| Chikkaballapur   | 45.90                                    | Chamarajanagara | 28.53                                    |
| Bagalkot         | 46.58                                    | Gadag           | 35.81                                    |
| Haveri           | 54.65                                    | Koppal          | 49.62                                    |
| Vijayanagara     | 35.83                                    |                 |                                          |

| <i>Head</i>                                                             | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-------------------------------------------------------------------------|--------------------|---------------------------|------------------------------|
| <i>(In lakh of rupees)</i>                                              |                    |                           |                              |
| (16) 197 Assistance to Block Panchayats / Intermediate Level Panchayats |                    |                           |                              |
| 1 Taluk Panchayats                                                      |                    |                           |                              |
| O 12,020.01                                                             |                    |                           |                              |
| R (+) 923.75                                                            | 12,943.76          | 12,844.84                 | (-) 98.92                    |

Additional funds under 'Block Grants' (₹923.75 lakh) in respect of the following Districts were provided through reappropriation towards payment of salaries on implementation of 7<sup>th</sup> State Pay Commission.

(₹ in lakh)

| Districts   | Additional Funds through Supplementary | Amount Reappropriated from other heads | Saving |
|-------------|----------------------------------------|----------------------------------------|--------|
| Chitradurga | 35.88                                  | Kolar                                  | 24.92  |
| Shivamogga  | 38.84                                  | Tumakuru                               | 58.82  |
| Mysuru      | 23.97                                  | Chickamagaluru                         | 27.87  |

**GRANT NO.1 – AGRICULTURE AND HORTICULTURE – contd.**

(₹ in lakh)

| Districts    | Additional Funds through Supplementary | Amount Reappropriated from other heads | Saving |
|--------------|----------------------------------------|----------------------------------------|--------|
| Hassan       | 25.89                                  | Mandya                                 | 40.49  |
| Belagavi     | 59.49                                  | Vijayapur                              | 53.74  |
| Dharwad      | 30.11                                  | Uttara Kannada                         | 22.50  |
| Kalaburagi   | 66.67                                  | Ballari                                | 21.68  |
| Bidar        | 31.68                                  | Raichur                                | 37.42  |
| Yadgir       | 26.72                                  | Davanagere                             | 34.05  |
| Bagalkot     | 56.58                                  | Gadag                                  | 20.14  |
| Haveri       | 28.61                                  | Koppal                                 | 27.60  |
| Vijayanagara | 30.61                                  |                                        |        |

| <i>Head</i>                                               | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-----------------------------------------------------------|--------------------|---------------------------|------------------------------|
| <i>(In lakh of rupees)</i>                                |                    |                           |                              |
| (17) <b>2402 SOIL AND WATER CONSERVATION</b>              |                    |                           |                              |
| <b>101 Soil Survey and Testing</b>                        |                    |                           |                              |
| 03 CSS – Central Share – Soil Health and Fertility (RKVY) |                    |                           |                              |
| O                      4.00                               |                    |                           |                              |
| R            (+) 617.00                                   | 621.00             | 620.04                    | (-) 0.96                     |

(a) Additional funds under ‘Other Expenses’ (₹117.00 lakh) were provided through reappropriation towards Central Share of funds.

(b) Additional funds under ‘Subsidies’ (₹352.00 lakh), ‘Scheduled Caste Sub Plan’ (₹105.00 lakh) and ‘Tribal Sub Plan’ (₹43.00 lakh) were provided through reappropriation towards Central Share of funds.

|                                                              |        |        |          |
|--------------------------------------------------------------|--------|--------|----------|
| (18) <b>04 CSS – State Share – Soil Health and Fertility</b> |        |        |          |
| O                      4.00                                  |        |        |          |
| R            (+) 410.04                                      | 414.04 | 413.36 | (-) 0.68 |

(a) Additional funds under ‘Subsidies’ (₹234.35 lakh) and ‘Other Expenses’ (₹77.67 lakh) were provided through reappropriation towards State Share of funds.

**GRANT NO.1 – AGRICULTURE AND HORTICULTURE – contd.**

(b) Additional funds under ‘Scheduled Caste Sub Plan’ (₹69.68 lakh) and ‘Tribal Sub Plan’ (₹28.34 lakh) were provided through reappropriation towards Central Share of funds.

|      | <i>Head</i>                                                                                                     | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakh of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|-----------------------------------------------------------------------------------------------------------------|--------------------|-------------------------------------------------------|----------------------------------|
| (19) | <b>102 Soil Conservation</b>                                                                                    |                    |                                                       |                                  |
|      | 15 Soil & Water Conservation –<br>Watershed Development<br>Department – Directorate of<br>Watershed Development |                    |                                                       |                                  |
|      | O 1,839.83                                                                                                      |                    |                                                       |                                  |
|      | R (+) 488.13                                                                                                    | 2,327.96           | 2,327.95                                              | (-) 0.01                         |

(a) Additional funds under ‘Salaries’ (₹462.15 lakh) were provided through salaries towards payment of pay and allowances on implementation of 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹300.86 lakh) surrendered, without giving specific reason.

(b) Additional funds under ‘Building Expenses’ (₹331.11 lakh) were provided through reappropriation towards payment of rent to building of Watershed Development Board.

|      |                                                                           |          |          |     |
|------|---------------------------------------------------------------------------|----------|----------|-----|
| (20) | <b>196 Assistance to Zilla Panchayats /<br/>District Level Panchayats</b> |          |          |     |
|      | 2 Zilla Panchayats                                                        |          |          |     |
|      | O 4,557.48                                                                |          |          |     |
|      | R (+) 333.64                                                              | 4,891.12 | 4,891.12 | ... |

Additional funds under ‘Block Grants’ (₹333.64 lakh) were provided through reappropriation towards payment of Salaries on implementation of 7<sup>th</sup> State Pay Commission mainly under Kalaburagi (₹30.85 lakh), ‘Dharward’ (₹28.48 lakh) and ‘Belagavi’ (₹25.08 lakh).

|      |                                                  |          |          |            |
|------|--------------------------------------------------|----------|----------|------------|
| (21) | <b>2406 FORESTRY AND WILD LIFE</b>               |          |          |            |
|      | <b>02 Environment Forestry and Wild<br/>Life</b> |          |          |            |
|      | <b>112 Public Gardens</b>                        |          |          |            |
|      | 17 Horticulture Parks and Gardens                | 1,500.00 | 1,616.69 | (+) 116.69 |

Reason for excess under ‘Minor Works’ (116.69 lakh) have not been intimated (July 2025).

**GRANT NO.1 – AGRICULTURE AND HORTICULTURE – contd.**

|      | <i>Head</i>                                                                             |   | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakh of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|-----------------------------------------------------------------------------------------|---|--------------------|-------------------------------------------------------|----------------------------------|
| (22) | <b>2408 FOOD, STORAGE AND<br/>WAREHOUSING</b>                                           |   |                    |                                                       |                                  |
|      | <b>01 Food</b>                                                                          |   |                    |                                                       |                                  |
|      | <b>103 Food Processing</b>                                                              |   |                    |                                                       |                                  |
|      | 04 P. K. A. S. M. U. N (Soft<br>Intervention – Incubation Centre,<br>Capacity Building) |   |                    |                                                       |                                  |
|      |                                                                                         | O | ...                |                                                       |                                  |
|      |                                                                                         | R | (+) 800.00         | 800.00                                                | 658.52                           |
|      |                                                                                         |   |                    |                                                       | (-) 141.48                       |

Funds under ‘Subsidies’ (₹800.00 lakh) were provided through reappropriation towards Central Share of funds proved excessive, in view of saving (₹141.48 lakh), reason for which have not been intimated (July 2025).

(23) **2415 AGRICULTURAL RESEARCH  
AND EDUCATION**

**80 General**

**004 Research**

1 UAS Bangalore

|   |            |           |           |     |
|---|------------|-----------|-----------|-----|
| O | 26,089.84  |           |           |     |
| R | (+) 223.98 | 26,313.82 | 26,313.82 | ... |

(a) (i) Additional funds under ‘UAS Bangalore – Research and Education - Scheduled Caste Sub Plan’ (₹175.00 lakh) and ‘Tribal Sub Plan’ (₹75.00 lakh) were provided through reappropriation towards additional expenses for payment of stipends, college fees reimbursement, enquiry based learning expenses and laptop distribution to SC/ST students

(ii) Saving under ‘Grants-in-Aid – Salaries’ (₹26.02 lakh) was surrendered, without giving specific reason.

(24) 2 UAS Dharwad

|   |            |           |           |     |
|---|------------|-----------|-----------|-----|
| O | 22,709.32  |           |           |     |
| R | (+) 180.60 | 22,889.92 | 22,889.92 | ... |

(a) (i) Additional funds under ‘UAS Dharwad– Research and Education- Grants-in-Aid – Salaries’ (₹807.35 lakh) were provided through reappropriation towards payment of salaries on implementation of 7<sup>th</sup> State Pay Commission proved unnecessary, in view of saving (₹876.75 lakh) was surrendered, due to retirement of officers in Dharwad University.

## GRANT NO.1 – AGRICULTURE AND HORTICULTURE – contd.

(ii) Additional funds under ‘Scheduled Caste Sub Plan’ (₹175.00 lakh) and ‘Tribal Sub Plan’ (₹75.00 lakh) were provided through reappropriation towards additional expenses for payment of stipends, college fees reimbursement, enquiry based learning expenses and laptop distribution to SC / ST students.

|      | <i>Head</i>                                                              |              | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakh of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|--------------------------------------------------------------------------|--------------|--------------------|---------------------------------------------------------|----------------------------------|
| (25) | 3 Raichur Agriculture University<br>Research and Education<br>Programmes |              |                    |                                                         |                                  |
|      |                                                                          | O 11,313.20  |                    |                                                         |                                  |
|      |                                                                          | R (+) 552.22 | 11,865.42          | 11,865.40                                               | (-) 0.02                         |

(a) Additional funds under ‘Grants-in-Aid – Salaries’ (₹309.55 lakh) were provided through reappropriation towards payment of salaries on implementation of 7<sup>th</sup> State Pay Commission.

(b) Additional funds under ‘Scheduled Caste Sub Plan’ (₹175.00 lakh) and ‘Tribal Sub Plan’ (₹75.00 lakh) were provided through reappropriation towards additional expenses for payment of stipends, college fees reimbursement, enquiry based learning expenses and laptop distribution to SC/ST students.

|      |                      |              |          |          |     |
|------|----------------------|--------------|----------|----------|-----|
| (26) | <b>277 Education</b> |              |          |          |     |
|      | 5 UAS Shivamogga     |              |          |          |     |
|      |                      | O 8,186.32   |          |          |     |
|      |                      | R (+) 278.53 | 8,464.85 | 8,464.85 | ... |

(a) (i) Additional funds under ‘Shivamogga Agriculture University -Grants-in-Aid – Salaries’ (₹95.48 lakh) were provided through reappropriation towards payment of salaries on implementation of 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹66.95 lakh) was surrendered, without giving any specific reason.

(ii) Additional funds under ‘Scheduled Caste Sub Plan’ (₹175.00 lakh) and ‘Tribal Sub Plan’ (₹75.00 lakh) were provided through reappropriation towards additional expenses for payment of Stipends, college fees reimbursement, enquiry based learning expenses and laptop distribution to SC/ST students.



**GRANT NO.1 – AGRICULTURE AND HORTICULTURE – contd.**

|      | <i>Head</i>     |   | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakh of rupees)</i> | <i>Excess (+)</i><br><i>Saving (-)</i> |
|------|-----------------|---|--------------------|---------------------------------------------------------|----------------------------------------|
| (27) | 6 UAS, Bagalkot |   |                    |                                                         |                                        |
|      |                 | O | 11,320.94          |                                                         |                                        |
|      |                 | R | (+) 776.08         | 12,097.02                                               | 12,097.02                              |
|      |                 |   |                    |                                                         | ...                                    |

(a)(i) Additional funds under ‘Bagalkot Horticultural University - Grants-in-Aid – Salaries’ (₹303.36 lakh) were provided through reappropriation towards payment of salaries on implementation of 7<sup>th</sup> Pay Commission proved excessive, in view of saving (₹77.28 lakh) was surrendered, without giving specific reason.

(ii) Additional funds under ‘Grants-in-Aid – Pensions’ (₹500.00 lakh) towards payment of pensionary benefits to the retired lecturers of Bagalkot University.

(iii) Additional fund under ‘Grants-in-Aid – General’ (₹50.00 lakh) towards expenses on establishing of horticultural college in the campus of Bagalkot University.

(28) **2851 VILLAGE AND SMALL INDUSTRIES**  
**196 Assistance to Zilla Panchayats / District Level Panchayats**  
1 Zilla Panchayats

|   |            |           |           |     |
|---|------------|-----------|-----------|-----|
| O | 10,198.57  |           |           |     |
| R | (+) 327.77 | 10,526.34 | 10,526.34 | ... |

Additional funds under ‘Block Grants’ (₹327.77 lakh) were provided through reappropriation towards payment of Salaries on implementation of 7<sup>th</sup> State Pay Commission mainly under ‘Mysuru’ (₹26.22 lakh), ‘Mandya’ (₹30.63 lakh), ‘Ramanagara’ (₹21.28 lakh) and Bagalkot (₹20.86 lakh).

(29) **2852 INDUSTRIES**  
**08 Consumer Industries**  
**202 Textiles**  
2 Government Silk Filature,  
Santemarahalli

|   |           |        |          |           |
|---|-----------|--------|----------|-----------|
| O | 956.51    |        |          |           |
| R | (+) 37.39 | 993.90 | 1,017.60 | (+) 23.70 |

(a) (i) Additional funds under ‘Management of Government Silk Filature Santemarahalli-Salaries’ (₹64.83 lakh) provided through reappropriation towards payment of salaries

## GRANT NO.1 – AGRICULTURE AND HORTICULTURE – contd.

due to recommendation of 7<sup>th</sup> State Pay Commission proved unnecessary, in view of saving (₹100.85 lakh) was surrendered, without giving specific reason.

(ii) Additional funds under ‘Subsidiary Expenses’ (₹86.62 lakh) were provided through reappropriation towards payment of DA arrears and Interim Relief to labourers for the period from April 2023 to November 2024.

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

| <i>Head</i>                                      | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakh of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|--------------------------------------------------|--------------------|---------------------------------------------------------|----------------------------------|
| (1) <b>4401 CAPITAL OUTLAY ON CROP HUSBANDRY</b> |                    |                                                         |                                  |
| <b>102 Food grains Crops</b>                     |                    |                                                         |                                  |
| 1 Agricultural Department                        |                    |                                                         |                                  |
| O      1,000.00                                  |                    |                                                         |                                  |
| R      (-) 1,000.00                              | ...                | ...                                                     | ...                              |

Saving under ‘Building expenses of Agricultural Universities – Capital Expenses’ (₹1,000.00 lakh – entire provision) due to delay in sanction of university works, was surrendered.

|                                  |          |          |     |
|----------------------------------|----------|----------|-----|
| (2) <b>800 Other Expenditure</b> |          |          |     |
| 1 Agriculture Department         |          |          |     |
| O      7,361.32                  |          |          |     |
| R      (-) 1,412.80              | 5,948.52 | 5,948.52 | ... |

Saving under ‘Horticulture Infrastructure Development – NABARD Works’ (₹1,412.80 lakh) due to delay in administrative approval of works, was surrendered.

|                                                               |        |        |     |
|---------------------------------------------------------------|--------|--------|-----|
| (3) <b>4402 CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION</b> |        |        |     |
| <b>102 Soil Conservation</b>                                  |        |        |     |
| 01 RIDF Assisted Watershed Development Projects               |        |        |     |
| O      305.21                                                 |        |        |     |
| R      (-) 64.17                                              | 241.04 | 241.04 | ... |

Saving under ‘NABARD Works’ (₹64.17 lakh) was surrendered, without giving specific reason.

## **GRANT NO.1 – AGRICULTURE AND HORTICULTURE – contd.**

### **(vii) 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 ₹19,975.49 lakh as on 1 April 2024. During the year 2024–25, the Market Fees and License Fees amounting to ₹3,654.94 lakh made out of the releases from was transferred as resources to this Fund and an amount of ₹5,140.50 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 2025 was ₹18,489.94 lakh.

### **(viii) 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.

**GRANT NO.1 – AGRICULTURE AND HORTICULTURE – conold.**

The opening balance was ₹3.29 lakh (Dr.). During the year 2024–25, 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 2025 was ₹3.08 lakh (Dr.). An account of the transactions of the Fund is shown in Statement No.21 of the Finance Accounts 2024–25.

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

*Total grant Actual Excess (+)
 expenditure Saving (-)
(In thousands of rupees)*

MAJOR HEADS:

**2202 GENERAL EDUCATION
2403 ANIMAL HUSBANDRY
2404 DAIRY DEVELOPMENT
2405 FISHERIES
4403 CAPITAL OUTLAY ON
 ANIMAL HUSBANDRY
4405 CAPITAL OUTLAY ON
 FISHERIES**

Revenue –

Original	32,06,16,33				
Supplementary	4,90,84,09		36,97,00,42	35,19,01,05	(-) 1,77,99,37
Amount surrendered during the year (March 2025)					7,64,47

Capital –

Original	1,01,23,74				
Supplementary	17,36,32		1,18,60,06	94,61,23	(-) 23,98,83
Amount surrendered during the year					NIL

NOTES AND COMMENTS:

(i) The expenditure in the Revenue Section ₹21,517.38 lakh initially met through the additional releases by five executive orders, were later on regularised through Supplementary provision.

(ii) An amount of ₹764.47 lakh was surrendered in the Revenue Section.

GRANT NO.2 – ANIMAL HUSBANDRY AND FISHERIES – contd.

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

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
					<i>(In lakhs of rupees)</i>
(1)	2403 ANIMAL HUSBANDRY				
	001 Direction and Administration				
	50 Vacant Post Provision				
	O	21,348.09			
	R	(-) 8,165.06	13,183.03	...	(-) 13,183.03

Funds under 'Other Allowance' (₹8,165.06 lakh) were reappropriated to other heads without giving specific reason. There was a final saving of ₹13,183.03 lakh under this head, reason for which have not been intimated (July 2025).

(2)	101 Veterinary Services and Animal Health				
	21 CSS – State Share – Control of Animal Diseases (ASCAD Vaccination Program)		1,333.00	999.05	(-) 333.95

Reason for saving under 'General Expenses' (₹263.32 lakh) and 'Scheduled Caste Sub Plan' (₹61.48 lakh) have not been intimated (July 2025). Saving occurred under this head during 2022-23 and 2023-24 also.

(3)	42 CSS – Central Share – Control of Animal Diseases (ASCAD Vaccination Programme)		2,000.00	1,498.58	(-) 501.42
-----	---	--	----------	----------	------------

Reason for saving under 'General Expenses' (₹395.35 lakh) and 'Scheduled Caste Sub Plan' (₹92.29 lakh) have not been intimated (July 2025). Saving occurred under this head during 2022-23 and 2023-24 also.

(4)	43 CSS – Central Share – ASCAD Payment of Compensation				
	O	100.00			
	S	225.00	325.00	1.32	(-) 323.68

(a) Additional funds under 'Financial Assistance / Relief' (₹167.20 lakh) provided through Supplementary Provision (Third and Final Instalment) towards Central Share to the Central Government's MOTHER SANCTION for Compensation Programme under CSS – Control of Animal Disease Scheme for the year 2024-25 proved excessive, in view of final saving (₹241.78 lakh), reason for which have not been intimated (July 2025).

GRANT NO.2 – ANIMAL HUSBANDRY AND FISHERIES – contd.

(b) Additional funds under ‘Scheduled Caste Sub Plan’ (₹36.80 lakh) provided through Supplementary Provision (Third and Final Instalment) towards Central Share for SCSP to the Central Government’s MOTHER SANCTION for Compensation programme under CSS Control of Animal Disease Scheme for the year 2024-25 proved unnecessary, in view of final saving (₹53.95 lakh – entire provision), reason for which have not been intimated (July 2025).

(c) Additional funds under ‘Tribal Sub Plan’ (₹21.00 lakh) provided through Supplementary Provision (Third and Final Instalment) towards Central Share for TSP to the Central Government’s MOTHER SANCTION for Compensation programme under CSS Control of Animal Disease Scheme for the year 2024-25 proved unnecessary, in view of final saving (₹27.95 lakh – entire provision), reason for which have not been intimated (July 2025).

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>		
(5)	44 CSS – State Share – ASCAD Payment of Compensation			
	O	100.00		
	S	225.00		
		325.00	1.32	(-) 323.68

(a) Additional funds under ‘Financial Assistance / Relief’ (₹167.20 lakh) provided through Supplementary Provision (Third and Final Instalment) towards State Share to the Central Government’s MOTHER SANCTION for Compensation programme under CSS – Control of Animal Disease Scheme for the year 2024-25 proved excessive, in view of saving (₹241.78 lakh), reason for which have not been intimated (July 2025).

(b) Additional funds under ‘Scheduled Caste Sub Plan’ (₹36.80 lakh) provided through Supplementary Provision (Third and Final Instalment) towards State Share for SCSP to the Central Government’s MOTHER SANCTION for Compensation programme under CSS – Control of Animal Disease Scheme for the year 2024-25 proved excessive, in view of saving (₹53.95 lakh – entire provision), reason for which have not been intimated (July 2025).

(c) Additional funds under ‘Tribal Sub Plan’ (₹21.00 lakh) provided through Supplementary Provision (Third and Final Instalment) towards State Share for TSP to the Central Government’s MOTHER SANCTION for Compensation programme under CSS – Control of Animal Disease Scheme for the year 2024-25 proved unnecessary, in view of saving (₹27.95 lakh – entire provision), reason for which have not been intimated (July 2025).

GRANT NO.2 – ANIMAL HUSBANDRY AND FISHERIES – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(6)	45 CSS – Central Share – 100% GOI – ASCAD Training and Awareness	86.00	7.31	(-) 78.69
	Reason for saving mainly under ‘Subsidiary Expenses’ (₹57.96 lakh) have not been intimated (July 2025). Saving occurred under this head during 2022-23 and 2023-24 also.			
(7)	106 Other Live Stock Development			
	03 CSS – Central Share – Sub-Mission on Breed Development of Livestock and Poultry and Seminars (NLM).	36.00	...	(-) 36.00
	Reason for saving mainly under ‘Other Expenses’ (₹27.32 lakh – entire provision) have not been intimated (July 2025). Saving occurred under this head during 2022-23 and 2023-24 also.			
(8)	04 CSS – State Share – Sub-Mission on Breed Development of Livestock and Poultry and Seminars (NLM).	24.00	...	(-) 24.00
	Reason for saving mainly under ‘Other Expenses’ (₹22.00 lakh – entire provision) have not been intimated (July 2025). Saving occurred under this head during 2022-23 and 2023-24 also.			
(9)	107 Fodder and Feed Development			
	03 CSS – Central Share – (100% GoI) – Sub Mission on Feed and Fodder Development (NLM)	983.00	599.96	(-) 383.04
	(a) Reason for saving under ‘Other Expenses’ (₹292.83 lakh) have not been intimated (July 2025). Saving occurred under this head during 2023-24 also.			
	(b) Reason for saving under ‘Scheduled Caste Sub Plan’ (₹63.58 lakh) have not been intimated (July 2025). Saving occurred under this head during 2023-24 also.			
	(c) Reason for saving under ‘Tribal Sub Plan’ (₹26.63 lakh) have not been intimated (July 2025).			
(10)	108 Insurance of Live Stock and Poultry			
	01 CSS – Central Share – Livestock Insurance (NLM)	200.00	124.99	(-) 75.01
	Reason for saving mainly under ‘General Expenses’ (₹57.37 lakh) have not been intimated (July 2025).			

GRANT NO.2 – ANIMAL HUSBANDRY AND FISHERIES – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(11)	02 CSS – State Share – Livestock Insurance (NLM)	133.00	83.33	(-) 49.67

Reason for saving mainly under ‘General Expenses’ (₹38.00 lakh) have not been intimated (July 2025).

(12)	109 Extension and Training			
	05 CSS – Central Share (100%) – Training	124.00	...	(-) 124.00

(a) Reason for saving mainly under ‘General Expenses’ (₹94.12 lakh – entire provision) have not been intimated (July 2025).

(b) Reason for saving mainly under ‘Scheduled Caste Sub Plan’ (₹21.27 lakh – entire provision) have not been intimated (July 2025).

(13)	113 Administrative Investigation and Statistics			
	07 CSS – Central Share – Integrated Sample Survey	212.00	180.00	(-) 32.00

Reason for saving under ‘Transfer of Salary Share to SNA’ (₹32.00 lakh) have not been intimated (July 2025). Saving occurred under this head during 2022-23 and 2023-24 also.

(14)	08 CSS – State Share – Integrated Sample Survey	212.00	180.00	(-) 32.00
------	---	--------	--------	-----------

Reason for saving under ‘Transfer of Salary Share to SNA’ (₹32.00 lakh) have not been intimated (July 2025). Saving occurred under this head during 2022-23 and 2023-24 also.

(15)	09 CSS – Central Share – Integrated Sample Survey – Other Components (100% GoI)	62.00	7.85	(-) 54.15
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(a) Reason for saving under ‘Subsidiary Expenses’ (₹31.00 lakh – entire provision) have not been intimated (July 2025). Saving occurred under this head during 2023-24 also.

(b) Reason for saving under ‘General Expenses’ (₹23.15 lakh) have not been intimated (July 2025).

GRANT NO.2 – ANIMAL HUSBANDRY AND FISHERIES – contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(16)	2405 FISHERIES				
	001 Direction and Administration				
	50 Vacant Post Provision				
	O	1,955.02			
	R	(-) 1,116.84	838.18	...	(-) 838.18

Funds under 'Other Allowance' (₹1,116.84 lakh) were reappropriated to other heads without giving specific reason. There was a final saving of ₹838.18 lakh under this head, reason for which have not been intimated (July 2025). Saving occurred under this head during 2023-24 also.

(17)	120 Fisheries Co-operatives				
	07 CSS – Central Share – Fishermen Welfare (PMMSY)				
	O	306.00			
	S	394.00	700.00	455.16	(-) 244.84

Additional funds under 'Subsidies' (₹394.00 lakh) provided through Supplementary Provision (Third and Final Instalment) towards Central Share to the Central Government's MOTHER SANCTION for Fishermen Welfare Scheme under CSS – Pradhana Mantri Matsya Sampada Yojana (PMMSY) for the year 2024-25 proved excessive, in view of saving (₹244.84 lakh), reason for which have not been intimated (July 2025). Saving occurred under this head during 2023-24 also.

(18)	08 CSS – State Share – Fishermen Welfare (PMMSY)				
	O	306.00			
	S	394.00			
	R	(-) 245.59	454.41	455.16	(+) 0.75

Additional funds under 'Subsidies' (₹394.00 lakh) provided through Supplementary Provision (Third and Final Instalment) towards State Share for Fishermen Welfare Scheme under Pradhana Mantri Matsya Sampada Yojana (PMMSY) for the year 2024-25 proved excessive, in view of saving (₹245.59 lakh) reappropriated to other heads due to less number of beneficiaries under the Scheme. Saving occurred under this head during 2023-24 also.

GRANT NO.2 – ANIMAL HUSBANDRY AND FISHERIES – contd.

Saving under ‘Subsidies’ (₹42.20 lakh) were reappropriated to other head due to less number of beneficiaries claim under the Fishermen’s Welfare Scheme.

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

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(1)	2403 ANIMAL HUSBANDRY			
	001 Direction and Administration			
	01 Director, Animal Husbandry and Veterinary Services			
	O 20,891.36			
	S 100.00			
	R (+) 1,887.64	22,879.00	21,018.78	(-) 1,860.22

(a) Additional funds under ‘Salaries’ (₹1,866.87 lakh) provided through reappropriation towards implementing the recommendations of the 7th State Pay Commission proved excessive, in view of final saving (₹1,807.13 lakh), reason for which have not been intimated (July 2025).

(b) Additional funds under ‘Drugs and Chemicals’ (₹100.00 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards purchase of necessary chemicals and equipments to carry out bird flu control measures in the year 2024-25.

(c) Additional funds under ‘Pension and Retirement Benefits’ (₹20.77 lakh) were provided through reappropriation towards reimbursement of medical expenses of officers / staff and for payment of gratuity to daily wage earners of the Animal Husbandry and Veterinary Services Department.

(d) Reason for saving under ‘Other Expenses’ (₹20.99 lakh) have not been intimated (July 2025). Saving occurred under this head during 2023-24 also.

(2)	101 Veterinary Services and Animal Health			
	46 CSS – Central Share – (ESVHD)			
	Mobile Veterinary Units			
	O 1,620.00			
	S 436.25	2,056.25	2,750.42	(+) 694.17

(a) Additional funds under ‘General Expenses’ (₹206.05 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards Central Share to the Central Government’s MOTHER SANCTION for ESVHD-MVU Vehicles recurring expenditure under

GRANT NO.2 – ANIMAL HUSBANDRY AND FISHERIES – contd.

CSS Control of Animal Disease Scheme for the year 2024-25 proved insufficient, in view of final excess (₹482.52 lakh), reason for which have not been intimated (July 2025).

(b) Additional funds under 'Scheduled Caste Sub Plan' (₹133.42 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards Central Share for SCSP to the Central Government's MOTHER SANCTION for ESVHD-MVU vehicles recurring expenditure under CSS Control of Animal Disease Scheme for the year 2024-25 proved insufficient, in view of final excess (₹140.25 lakh), reason for which have not been intimated (July 2025).

(c) Additional funds under Tribal Sub Plan' (₹96.78 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards Central Share for TSP to the Central Government's MOTHER SANCTION for ESVHD-MVU vehicles recurring expenditure under CSS Control of Animal Disease Scheme for the year 2024-25 proved insufficient, in view of final excess (₹71.40 lakh), reason for which have not been intimated (July 2025).

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(3)	47 CSS – State Share – (ESVHD) Mobile Veterinary Units			
	O 1,080.00			
	S 290.82	1,370.82	1,833.60	(+) 462.78

(a) Additional funds under 'General Expenses' (₹137.36 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards State Share to the Central Government's MOTHER SANCTION for ESVHD-MVU Vehicles recurring expenditure under CSS Control of Animal Disease Scheme for the year 2024-25 proved insufficient, in view of final excess (₹321.68 lakh), reason for which have not been intimated (July 2025).

(b) Additional funds under 'Scheduled Caste Sub Plan' (₹88.94 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards State Share for SCSP to the Central Government's MOTHER SANCTION for ESVHD-MVU Vehicles recurring expenditure under CSS Control of Animal Disease Scheme for the year 2024-25 proved insufficient, in view of final excess (₹93.50 lakh), reason for which have not been intimated (July 2025).

GRANT NO.2 – ANIMAL HUSBANDRY AND FISHERIES – contd.

(c) Additional funds under Tribal Sub Plan' (₹64.52 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards State Share for TSP to the Central Government's MOTHER SANCTION for ESVHD-MVU Vehicles recurring expenditure under CSS Control of Animal Disease Scheme for the year 2024-25 proved insufficient, in view of final excess (₹47.60 lakh), reason for which have not been intimated (July 2025).

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(4)	113 Administrative Investigation and Statistics			
	02 CSS – Salary – Integrated Sample Survey			
	O 470.00			
	R (+) 117.93	587.93	502.28	(-) 85.65

Additional funds under 'Salaries' (₹117.93 lakh) were provided through reappropriation towards implementing the recommendations of the 7th State Pay Commission proved excessive, in view of final saving (₹85.65 lakh), reason for which have not been intimated (July 2025).

(5)	196 Assistance to Zilla Panchayats / District Level Panchayats			
	1 Zilla Panchayats			
	O 16,848.42			
	R (+) 564.81	17,413.23	17,413.23	...

Additional funds under 'Block Grants – All Districts' (₹564.81 lakh) provided through reappropriation towards implementing the recommendations of the 7th State Pay Commission.

(6)	197 Assistance to Block Panchayats / Intermediate Level Panchayats			
	1 Taluk Panchayats			
	O 71,111.78			
	R (+) 5,068.42	76,180.20	76,121.23	(-) 58.97

(a) Additional funds under 'Block Grants – Various Districts' (₹4,421.12 lakh) were provided through reappropriation towards implementing the recommendations of the 7th State Pay Commission.

GRANT NO.2 – ANIMAL HUSBANDRY AND FISHERIES – contd.

(₹ in lakh)

Districts	Additional funds through reappropriation	Districts	Additional funds through reappropriation
Bengaluru (Rural)	169.23	Bidar	237.94
Kolar	120.02	Raichur	110.29
Shivamogga	188.03	Yadgir	111.31
Tumakuru	336.75	Davanagere	192.59
Mysuru	258.40	Ramanagara	149.59
Chikkamagaluru	181.97	Chikkaballapura	137.69
Dakshina Kannada	64.43	Chamarajanagar	60.82
Hassan	245.40	Udupi	41.91
Mandya	260.56	Bagalkot	196.48
Belagavi	393.28	Gadag	60.99
Dharwar	139.65	Haveri	112.65
Uttar Kannada	83.30	Koppal	83.68
Kalaburagi	323.89	Vijayanagara	116.06
Ballari	44.21		

(b) Additional funds under ‘Block Grants – Bengaluru (Urban)’ (₹173.38 lakh) were provided through reappropriation towards implementing the recommendations of the 7th State Pay Commission proved excessive, in view of final saving (₹57.95 lakh), reason for which have not been intimated (July 2025).

(c) Additional funds under ‘Block Grants – Chitradurga’ (₹204.23 lakh) were provided through reappropriation towards implementing the recommendations of the 7th State Pay Commission proved excessive, in view of final saving (₹35.93 lakh), reason for which have not been intimated (July 2025).

(d) Additional funds under ‘Block Grants – Kodagu’ were provided through reappropriation (₹51.45 lakh) towards implementing the recommendations of the 7th State Pay Commission proved excessive, in view of final saving (₹26.66 lakh), reason for which have not been intimated (July 2025).

(e) Additional funds under ‘Block Grants – Vijayapura’ were provided through reappropriation (₹218.24 lakh) towards implementing the recommendations of the 7th State Pay Commission proved insufficient, in view of final excess (₹61.57 lakh) reason for which have not been intimated (July 2025).

GRANT NO.2 – ANIMAL HUSBANDRY AND FISHERIES – contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(7)	2405 FISHERIES				
	001 Direction and Administration				
	01 Director of Fisheries				
		O	3,534.82		
		S	400.00		
		R	(+) 881.97	4,816.79	4,227.69
					(-) 589.10

(a) Additional funds under 'Salaries' (₹617.17 lakh) provided through reappropriation towards implementing the recommendations of the 7th State Pay Commission proved excessive, in view of final saving (₹591.96 lakh), reason for which have not been intimated (July 2025).

(b) Additional funds under 'Contact / Outsource' (₹251.30 lakh), were provided through reappropriation towards payment of salaries to Contract Employees.

(b) Additional funds under 'General Expenses' (₹400.00 lakh), were provided through Supplementary Provision (Third and Final Instalment) towards payment of pending bill of the Matsya Mela program as part of the World Fisheries Day celebrations in the year 2024-25.

(8)	101 Inland Fisheries				
	03 Comprehensive Fisheries Development Programme				
		O	1,380.00		
		R	(+) 305.60	1,685.60	1,674.55
					(-) 11.05

Additional funds under 'Subsidies' (₹305.60 lakh) provided through reappropriation towards payment of pending bills in respect of subsidy scheme on electricity for Ice-Plants.

(9)	58 CSS – Central Share – Pradhan Mantri Matsya Sampada Yojana (PMMSY)				
		O	5,000.00		
		S	3,549.63	8,549.63	10,569.32
					(+) 2,019.69

(a) Additional funds under Tribal Sub Plan' (₹800.00 lakh) were provided through Supplementary Provision (Second Instalment) towards Central Share for TSP to the Central Government's MOTHER SANCTION under CSS – Pradhan Mantri Matsya Sampada Yojana (PMMSY) for the year 2024-25. There was a saving of ₹575.17 lakh under this head. Please refer Note at the end of this Grant.

GRANT NO.2 – ANIMAL HUSBANDRY AND FISHERIES – contd.

(b) Additional funds under ‘Scheduled Caste Sub Plan’ (₹499.29 lakh) were provided through Supplementary Provision (Second Instalment) towards Central Share for SCSP to the Central Government’s MOTHER SANCTION under CSS – Pradhan Mantri Matsya Sampada Yojana (PMMSY) for the year 2024-25. There was a saving of ₹277.22 lakh under this head. Please refer Note at the end of this Grant.

(c) Additional funds under ‘Subsidies’ (₹2,250.34 lakh) were provided through Supplementary Provision (Second Instalment) towards Central Share for the Central Government’s MOTHER SANCTION under CSS – Pradhan Mantri Matsya Sampada Yojana (PMMSY) for the year 2024-25. There was excess of ₹2,872.07 lakh under this head. Please refer Note at the end of this Grant.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>		
(10)	196 Assistance to Zilla Panchayats / District Level Panchayats			
	1 Zilla Panchayats			
	O	5,518.87		
	R	(+) 234.87	5,753.74	5,753.74
				...

Additional funds under ‘Block Grants – All Districts’ (₹234.87 lakh) provided through reappropriation towards implementing the recommendations of the 7th State Pay Commission.

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

(1) **4405 CAPITAL OUTLAY ON FISHERIES**

103 Marine Fisheries

6 Construction of fishing Harbour

O	3,000.00			
S	1,667.00			
R	(-) 2,785.00	1,882.00	...	(-) 1,882.00

(a) Funds under ‘CSS – Central Share – Non-beneficiary Infrastructure Related Works (PMMSY) – Major Works’ (₹1,000.00 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards Central Share to the Central Government’s MOTHER SANCTION for non-beneficiary Infrastructure Related Works under CSS – Pradhan Mantri Matsya Sampada Yojana – (PMMSY) for the year 2024-25 proved unnecessary, in view of final saving (₹1,000.00 lakh – entire provision), reason for which have not been intimated (July 2025).

GRANT NO.2 – ANIMAL HUSBANDRY AND FISHERIES – contd.

(b) Funds under ‘CSS – State Share – Non-beneficiary Infrastructure Related Works (PMMSY) – Major Works’ (₹667.00 lakh) were provided through Supplementary Provision (Second Instalment) towards State Share for Non-beneficiary Infrastructure Related Works under Pradhan Mantri Matsya Sampada Yojana (PMMSY) during the year 2024-25 proved unnecessary, in view of final saving (₹667.00 lakh – entire provision), reason for which have not been intimated (July 2025).

(c) Saving under ‘CSS – Central Share – Construction of Fishing Harbours (PMMSY) – Major Works’ (₹1,785.00 lakh) were reappropriated to other head due to non-release of grants from Government of India towards Centrally Sponsored Scheme. Reason for final saving (₹215.00 lakh) have not been intimated (July 2025).

(d) Saving under ‘CSS – State Share – Construction of Fishing Harbours (PMMSY) – Major Works’ (₹1,000.00 lakh – entire provision) were reappropriated to other heads as Central Government has not released funds under the Centrally Sponsored Scheme.

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

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>		
(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		
	S	69.32		
	R	(+) 2,785.00	4,354.32	3,837.49
				(-) 516.83

(a) Additional funds under ‘Construction’ (₹2,854.32 lakh) were provided partly through Supplementary Provision (Third and Final Instalment) (₹69.32 lakh) towards conducting Bathymetry Survey prior to preparing an estimate for dredging work in ports for the year 2024-25 and partly through reappropriation (₹2,785.00 lakh) towards acquisition of land for construction of a new fishing port at Hejamadi Kodi in Udupi District.

GRANT NO.2 – ANIMAL HUSBANDRY AND FISHERIES – conclud.

(b) Reason for saving under ‘Transportation Assets’ (₹500.00 lakh – entire provision) have not been intimated (July 2025).

NOTE: An expenditure of ₹83.93 lakh, ₹98.72 lakh and ₹2,799.13 lakh in respect of Central Accounting Unit (CAU) accounts for the Financial year 2023-24 has been included below the object heads ‘Tribal Sub Plan’, ‘Scheduled Caste Sub Plan’ and ‘Subsidies’ respectively, under the head of account 2405-00-101-0-58. [Please refer SI. No. 9 (a) (b) and (c) below para (iv) of Notes and Comments at Page 40 and 41].

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## GRANT NO.3 - FINANCE

|                                                    |                              | <i>Total grant</i> | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|----------------------------------------------------|------------------------------|--------------------|-------------------------------|----------------------------------|
| <i>(In thousands of rupees)</i>                    |                              |                    |                               |                                  |
| <b>MAJOR HEADS:</b>                                |                              |                    |                               |                                  |
| 2039                                               | STATE EXCISE                 |                    |                               |                                  |
| 2043                                               | COLLECTION CHARGES UNDER     |                    |                               |                                  |
|                                                    | STATE GOODS AND SERVICES TAX |                    |                               |                                  |
| 2045                                               | OTHER TAXES AND DUTIES ON    |                    |                               |                                  |
|                                                    | COMMODITIES AND SERVICES     |                    |                               |                                  |
| 2047                                               | OTHER FISCAL SERVICES        |                    |                               |                                  |
| 2052                                               | SECRETARIAT – GENERAL        |                    |                               |                                  |
|                                                    | SERVICES                     |                    |                               |                                  |
| 2054                                               | TREASURY AND ACCOUNTS        |                    |                               |                                  |
|                                                    | ADMINISTRATION               |                    |                               |                                  |
| 2071                                               | PENSIONS AND OTHER           |                    |                               |                                  |
|                                                    | RETIREMENT BENEFITS          |                    |                               |                                  |
| 2075                                               | MISCELLANEOUS GENERAL        |                    |                               |                                  |
|                                                    | 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.                |                    |                               |                                  |
| <b>Revenue –</b>                                   |                              |                    |                               |                                  |
| <b>Voted –</b>                                     |                              |                    |                               |                                  |
| Original                                           | 3,70,04,14,33                |                    |                               |                                  |
| Supplementary                                      | 50,02,95                     | 3,70,54,17,28      | 3,43,16,35,69                 | (-) 27,37,81,59                  |
| Amount surrendered during the<br>year (March 2025) |                              |                    |                               | 9,39,69,87                       |
| <b>Charged –</b>                                   |                              |                    |                               |                                  |
| Original                                           | 1,02,00                      |                    |                               |                                  |
| Supplementary                                      | ...                          | 1,02,00            | ...                           | (-) 1,02,00                      |
| Amount surrendered during the<br>year              |                              |                    |                               | <i>NIL</i>                       |

### GRANT NO.3 - FINANCE – contd.

|                                                    | <i>Total grant or<br/>appropriation</i> | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|----------------------------------------------------|-----------------------------------------|-------------------------------|----------------------------------|
|                                                    | <i>(In thousands of rupees)</i>         |                               |                                  |
| <b>Capital –</b>                                   |                                         |                               |                                  |
| <b>Voted –</b>                                     |                                         |                               |                                  |
| Original                                           | 3,43,19,00                              |                               |                                  |
| Supplementary                                      | 7,75,25,00                              | 11,18,44,00                   | 10,03,42,68                      |
| Amount surrendered during the<br>year (March 2025) |                                         |                               | (-) 1,15,01,32                   |
|                                                    |                                         |                               | 2,88,85                          |

#### NOTES AND COMMENTS:

(i) The expenditure under the Revenue Section amounting to ₹222.25 lakh initially met through the additional releases by three executive orders, was later on regularized through Supplementary Provision.

(ii) An amount of ₹5,973.87 lakh was surrendered in the Revenue Section of the Voted Grant.

(iii) The expenditure under the Capital Section amounting to ₹640.00 lakh initially met through the additional releases by two executive orders, was later on regularized through Supplementary Provision.

(iv) An amount of ₹288.85 lakh was surrendered in the Capital Section of the Voted Grant.

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

|                                                    | <i>Total grant</i>          | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|----------------------------------------------------|-----------------------------|-------------------------------|----------------------------------|
|                                                    | <i>(In lakhs of rupees)</i> |                               |                                  |
| (1) <b>2052 SECRETARIAT – GENERAL<br/>SERVICES</b> |                             |                               |                                  |
| <b>090 Secretariate</b>                            |                             |                               |                                  |
| 12 Fiscal Policy Institute                         |                             |                               |                                  |
| O                                                  | 1,121.76                    |                               |                                  |
| S                                                  | 50.00                       |                               |                                  |
| R                                                  | (-) 221.92                  | 949.84                        | 940.84                           |
|                                                    |                             |                               | (-) 9.00                         |

(a) Additional funds under ‘Salaries’ (₹55.91 lakh) provided through reappropriation towards payment of salaries to implement the recommendation of 7<sup>th</sup> State Pay Commission proved excessive in view of saving (₹22.98 lakh) surrendered, without giving specific reason.

### GRANT NO.3 - FINANCE – contd.

(b) Additional funds under ‘General Expenses’ (₹50.00 lakh) were provided through reappropriation Supplementary Provision (Third and Final Instalment) towards general maintenance expenses of FPI and in order to meet the needs of the Resource Mobilisation Committee.

(c) Saving under ‘Contract / Outsource’ (₹31.63 lakh) due to vacant posts, was surrendered. Saving occurred under this head during 2023-24 also.

(d) Saving under ‘Subsidiary Expenses’ (₹49.65 lakh), ‘Maintenance Expenditure’ (₹49.39 lakh) and ‘Transport Expenses’ (₹33.67 lakh) was surrendered, without giving specific reason.

(e) Saving under ‘Machinery and Equipments’ (₹50.00 lakh – entire provision) was surrendered, without giving specific reason.

|     |                          |   |               | <i>Total grant</i>          | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-----|--------------------------|---|---------------|-----------------------------|---------------------------|------------------------------|
|     |                          |   |               | <i>(In lakhs of rupees)</i> |                           |                              |
| (2) | <b>092 Other Offices</b> |   |               |                             |                           |                              |
|     | 50 Vacant Post Provision |   |               |                             |                           |                              |
|     |                          | O | 25,403.95     |                             |                           |                              |
|     |                          | R | (-) 20,521.73 | 4,882.22                    | ...                       | (-) 4,882.22                 |

Funds under ‘Other Allowance’ (₹20,521.73 lakh) was reappropriated to other salary heads. Reason for final saving (₹4,882.22 lakh) have not been intimated (July 2025). Saving occurred under this head during 2023-24 also.

|     |                                                   |   |           |          |          |              |
|-----|---------------------------------------------------|---|-----------|----------|----------|--------------|
| (3) | <b>2054 TREASURY AND ACCOUNTS</b>                 |   |           |          |          |              |
|     | <b>ADMINISITRATION</b>                            |   |           |          |          |              |
|     | <b>095 Directorate of Accounts and Treasuries</b> |   |           |          |          |              |
|     | 06 Project Director – HRMS-2                      |   |           |          |          |              |
|     |                                                   | O | 2,629.42  |          |          |              |
|     |                                                   | R | (+) 10.36 | 2,639.78 | 1,407.34 | (-) 1,232.44 |

(a) Additional funds under ‘Salaries’ (₹39.26 lakh) provided through reappropriation towards payment of salaries on implementation of recommendations of 7<sup>th</sup> State Pay Commission.

(b) Additional funds under ‘Contract / Outsource’ (₹90.00 lakh) were provided through reappropriation without giving specific reason.

### GRANT NO.3 - FINANCE – contd.

(c) Saving under 'General Expenses' (₹90.00 lakh) was reappropriated to other heads without giving specific reason. Reason for final saving (₹1,229.00 lakh) have not been intimated (July 2025). Saving occurred under this head during 2022-23 and 2023-24 also.

|                                                        | <i>Total grant</i>          | <i>Actual expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|--------------------------------------------------------|-----------------------------|---------------------------|----------------------------------|
|                                                        | <i>(In lakhs of rupees)</i> |                           |                                  |
| (4) <b>2071 PENSIONS AND OTHER RETIREMENT BENEFITS</b> |                             |                           |                                  |
| <b>01 Civil</b>                                        |                             |                           |                                  |
| <b>103 Compassionate Allowance</b>                     |                             |                           |                                  |
| 3 Compassionate Allowances – Karnataka                 | 851.34                      | 670.68                    | (-) 180.66                       |

Reason for saving under 'Compassionate Allowances – GIA – Pension and Retirement Benefits' (₹180.66 lakh) have not been intimated (July 2025). Saving occurred under this head during 2023-24 also.

|                                                                              |           |           |               |
|------------------------------------------------------------------------------|-----------|-----------|---------------|
| (5) <b>109 Pensions to Employees of State Aided Educational Institutions</b> |           |           |               |
| 1 Triple Benefit Scheme                                                      | 31,175.05 | 10,560.80 | (-) 20,614.25 |

Reason for saving under 'Terminal Leave Encashment and DCRG Benefits to Grant-in-Aid – Employees – Pension and Retirement Benefits' (₹20,614.25 lakh) have not been intimated (July 2025). Saving occurred under this head during 2023-24 also.

|                                          |             |           |               |
|------------------------------------------|-------------|-----------|---------------|
| (6) <b>115 Leave Encashment Benefits</b> |             |           |               |
| 5 Leave Encashment Benefits              | 1,61,855.48 | 87,690.22 | (-) 74,165.26 |

Reason for saving under 'Terminal Leave Encashment Benefits to State Government Employees – Pension and Retirement Benefits' (₹74,165.26 lakh) have not been intimated (July 2025). Saving occurred under this head during 2023-24 also.

|                                                                                                               |        |        |            |
|---------------------------------------------------------------------------------------------------------------|--------|--------|------------|
| (7) <b>119 Payment of Services Charges to National Securities Depository Limited under New Pension Scheme</b> |        |        |            |
| 01 Payment of Service Charges of NSDL – Pension Paid in India                                                 | 550.00 | 388.75 | (-) 161.25 |

Reason for saving under 'Pension and Retirement Benefits' (₹161.25 lakh) have not been intimated (July 2025). Saving occurred under this head during 2023-24 also.

### GRANT NO.3 - FINANCE – contd.

|     |                                                    | <i>Total grant</i>          | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|----------------------------------------------------|-----------------------------|-------------------------------|----------------------------------|
|     |                                                    | <i>(In lakhs of rupees)</i> |                               |                                  |
| (8) | <b>200 Other Pensions</b>                          |                             |                               |                                  |
|     | 05 Pension and Retirement Benefits to Ex-Shanbhogs | 22.43                       | 2.16                          | (-) 20.27                        |

Reason for saving under ‘Pension and Retirement Benefits’ (₹20.27 lakh) have not been intimated (July 2025).

|     |                               |        |        |            |
|-----|-------------------------------|--------|--------|------------|
| (9) | 06 Adhoc Pension to Ex-Patels | 902.12 | 214.02 | (-) 688.10 |
|-----|-------------------------------|--------|--------|------------|

Reason for saving under ‘Pension and Retirement Benefits’ (₹688.10 lakh) have not been intimated (July 2025).

|      |                                                        |            |       |       |
|------|--------------------------------------------------------|------------|-------|-------|
| (10) | <b>2235 SOCIAL SECURITY AND WELFARE</b>                |            |       |       |
|      | <b>60 Other Social Security and Welfare Programmes</b> |            |       |       |
|      | <b>200 Other Programmes</b>                            |            |       |       |
|      | 1 Department of Sainik Welfare and Resettlement        |            |       |       |
|      | O                                                      | 200.00     |       |       |
|      | R                                                      | (-) 172.50 | 27.50 | 27.50 |
|      |                                                        |            |       | ...   |

Saving under ‘Building Grants to State Government Employees Association in State – Grants-in-Aid – Assets Creation’ (₹172.50 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

|      |                                            |            |     |     |
|------|--------------------------------------------|------------|-----|-----|
| (11) | <b>3451 SECRETARIAT – ECONOMIC AFFAIRS</b> |            |     |     |
|      | <b>091 Attached Offices</b>                |            |     |     |
|      | 01 Awards and Recognition to PSEs          |            |     |     |
|      | O                                          | 100.00     |     |     |
|      | R                                          | (-) 100.00 | ... | ... |
|      |                                            |            |     | ... |

Saving under ‘Subsidiary Expenses’ (₹100.00 lakh – entire provision) was surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

|      |                                                   |           |       |       |
|------|---------------------------------------------------|-----------|-------|-------|
| (12) | 02 Capacity Building Programme and other Expenses |           |       |       |
|      | O                                                 | 75.00     |       |       |
|      | R                                                 | (-) 64.21 | 10.79 | 10.79 |
|      |                                                   |           |       | ...   |

### GRANT NO.3 - FINANCE – contd.

Saving under ‘Other Expenses’ (₹64.21 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

|      |                                                               |                 | <i>Total grant</i>          | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|---------------------------------------------------------------|-----------------|-----------------------------|-------------------------------|----------------------------------|
|      |                                                               |                 | <i>(In lakhs of rupees)</i> |                               |                                  |
| (13) | <b>3475 OTHER GENERAL<br/>ECONOMIC SERVICES</b>               |                 |                             |                               |                                  |
|      | <b>797 Transfer to Reserve Funds and<br/>Deposit Accounts</b> |                 |                             |                               |                                  |
|      | 01 Transfers of Cess to the<br>Infrastructure Initiative Fund |                 |                             |                               |                                  |
|      |                                                               | O 3,00,000.00   |                             |                               |                                  |
|      |                                                               | R (-) 87,996.00 | 2,12,004.00                 | 2,12,003.82                   | (-) 0.18                         |

Expenditure under ‘Inter Account Transfers’ (₹2,12,003.82 lakh) depends on the actual collection of cess. Saving (₹87,996.00 lakh) indicates that actual receipts were less than the estimated receipts.

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

|     |                                                                          |                |           |           |              |
|-----|--------------------------------------------------------------------------|----------------|-----------|-----------|--------------|
| (1) | <b>2043 COLLECTION CHARGES<br/>UNDER STATE GOODS AND<br/>SERVICE TAX</b> |                |           |           |              |
|     | <b>101 Collection Charges</b>                                            |                |           |           |              |
|     | 02 Collection Charges                                                    |                |           |           |              |
|     |                                                                          | O 19,568.00    |           |           |              |
|     |                                                                          | R (+) 4,711.73 | 24,279.73 | 20,504.11 | (-) 3,775.62 |

(a) Additional funds under ‘Salaries’ (₹4,231.73 lakh) provided through reappropriation, towards payment of salaries on implementation of recommendations of 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹3,578.10 lakh), reason for which have not been intimated (July 2025).

(b) Additional funds under ‘Building Expenses’ (₹165.00 lakh), ‘Transport Expenses’ (₹140.00 lakh), ‘Office Expenses’ (₹100.00 lakh), ‘General Expenses’ (₹30.00 lakh) and ‘Telephone Charges’ (₹30.00 lakh) were provided through reappropriation without giving specific reason.



### GRANT NO.3 - FINANCE – contd.

|     |                                                           |   | <i>Total grant</i>          | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-----------------------------------------------------------|---|-----------------------------|-------------------------------|----------------------------------|
|     |                                                           |   | <i>(In lakhs of rupees)</i> |                               |                                  |
| (2) | <b>2052 SECRETARIAT – GENERAL SERVICES</b>                |   |                             |                               |                                  |
|     | <b>090 Secretariate</b>                                   |   |                             |                               |                                  |
|     | 07 Integrated Budget Information System and Other Charges |   |                             |                               |                                  |
|     |                                                           | O | 208.00                      |                               |                                  |
|     |                                                           | S | 975.00                      |                               |                                  |
|     |                                                           | R | (+) 85.00                   | 1,268.00                      | 1,213.52                         |
|     |                                                           |   |                             |                               | (-) 54.48                        |

(a) Additional funds under ‘General Expenses’ (₹1,060.00 lakh) were provided partly through Supplementary Provision (First Instalment) (₹975.00 lakh) and partly through reappropriation (₹85.00 lakh) towards analytical study for identifying initiatives to improve tax and non-tax revenues, reduce expenses and overall outlay commitments, identify innovative low cost sources of funding drive Public Private Partnerships (PPP) in key sectors etc.

(b) Reason for saving under ‘Office Expenses’ (₹22.88 lakh) have not been intimated (July 2025). Saving occurred under this head during 2023-24 also.

|     |                             |   |            |        |          |
|-----|-----------------------------|---|------------|--------|----------|
| (3) | <b>092 Other Offices</b>    |   |            |        |          |
|     | 07 Karnataka Pay Commission |   |            |        |          |
|     |                             | O | 1.00       |        |          |
|     |                             | R | (+) 100.00 | 101.00 | 100.00   |
|     |                             |   |            |        | (-) 1.00 |

Additional funds under ‘Grants-in-Aid – General’ (₹100.00 lakh) was provided through reappropriation towards payment of salaries on implementation of the recommendations of the 7<sup>th</sup> State Pay Commission.

|     |                                                    |   |               |             |             |
|-----|----------------------------------------------------|---|---------------|-------------|-------------|
| (4) | <b>2071 PENSIONS AND OTHER RETIREMENT BENEFITS</b> |   |               |             |             |
|     | <b>01 Civil</b>                                    |   |               |             |             |
|     | <b>102 Commuted Value of Pensions</b>              |   |               |             |             |
|     | 3 Other Payments                                   |   |               |             |             |
|     |                                                    | O | 1,57,254.86   |             |             |
|     |                                                    | R | (+) 31,933.65 | 1,89,188.51 | 1,89,074.27 |
|     |                                                    |   |               |             | (-) 114.24  |

Additional funds under ‘Payment of Commuted Value of Pensions – Karnataka – Pension and Retirement Benefits’ (₹31,933.65 lakh) provided through reappropriation towards payment of pension as per the decisions of the High Court proved excessive, in view of saving (₹114.24 lakh), reason for which have not been intimated (July 2025). Saving occurred under this head during 2023-24 also.

### GRANT NO.3 - FINANCE – contd.

|     |                                      |   | <i>Total grant</i>          | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|--------------------------------------|---|-----------------------------|-------------------------------|----------------------------------|
|     |                                      |   | <i>(In lakhs of rupees)</i> |                               |                                  |
| (5) | <b>115 Leave Encashment Benefits</b> |   |                             |                               |                                  |
|     | 1 General Services                   |   |                             |                               |                                  |
|     |                                      | O | 2,768.51                    |                               |                                  |
|     |                                      | R | (+) 390.43                  | 3,158.94                      | 3,083.38                         |
|     |                                      |   |                             |                               | (-) 75.56                        |

Additional funds under ‘Terminal Leave Encashment Benefits – Judiciary – Pension and Retirement Benefits’ (₹390.43 lakh) were provided through reappropriation towards leave encashment benefits and pension and retirement benefits proved excessive, in view of final saving (₹75.56 lakh), reason for which have not been intimated (July 2025). Saving occurred under this head during 2023-24 also.

|     |                                                                            |   |              |             |             |
|-----|----------------------------------------------------------------------------|---|--------------|-------------|-------------|
| (6) | <b>117 Government Contribution for Defined Contribution Pension Scheme</b> |   |              |             |             |
|     | 01 State’s Matching Contribution to Pension Scheme                         |   |              |             |             |
|     |                                                                            | O | 2,52,805.57  |             |             |
|     |                                                                            | R | (+) 9,500.00 | 2,62,305.57 | 2,61,539.68 |
|     |                                                                            |   |              |             | (-) 765.89  |

Additional funds under ‘Government Contribution for ‘Pension and Retirement Benefits’ (₹9,500.00 lakh) provided through reappropriation towards State Contribution for Pension proved excessive, in view of saving (₹765.89 lakh), reason for which have not been intimated (July 2025).

|     |                                                           |   |            |          |          |
|-----|-----------------------------------------------------------|---|------------|----------|----------|
| (7) | <b>2235 SOCIAL SECURITY AND WELFARE</b>                   |   |            |          |          |
|     | <b>60 Other Social Security and Welfare Programmes</b>    |   |            |          |          |
|     | <b>110 Other Insurance Schemes</b>                        |   |            |          |          |
|     | 1 Karnataka Government Insurance Department – Life Branch |   |            |          |          |
|     |                                                           | O | 4,494.50   |          |          |
|     |                                                           | S | 122.25     |          |          |
|     |                                                           | R | (+) 213.79 | 4,830.54 | 4,830.52 |
|     |                                                           |   |            |          | (-) 0.02 |

(a) Additional funds under ‘Salaries’ (₹1,107.53 lakh) provided through reappropriation towards payment of salaries on implementation of the recommendations of 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹860.46 lakh) was surrendered, due to vacant posts.

### GRANT NO.3 - FINANCE – contd.

(b) Additional funds under ‘General Expenses’ (₹142.87 lakh) were provided partly through Supplementary Provision (Second Instalment) (₹122.25 lakh) towards the expenditure on CSG and general expenses in KGID Department and partly through reappropriation (₹20.62 lakh), without giving specific reason.

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

|                                                                    | <i>Total grant or<br/>appropriation</i> | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|--------------------------------------------------------------------|-----------------------------------------|-------------------------------|----------------------------------|
|                                                                    | <i>(In lakhs of rupees)</i>             |                               |                                  |
| (1) <b>2071 PENSIONS AND OTHER<br/>RETIREMENT BENEFITS</b>         |                                         |                               |                                  |
| <b>01 Civil</b>                                                    |                                         |                               |                                  |
| <b>106 Pensionary Charges in respect<br/>of High Courts Judges</b> |                                         |                               |                                  |
| 01 Pensionary Charges in respect of<br>High Court Judges           | 100.00                                  | ...                           | (-) 100.00                       |

Reason for saving under ‘Pensionary Charges’ (₹100.00 lakh – entire provision) have not been intimated (July 2025). Saving occurred under this head during 2023-24 also.

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

|                                                             |          |        |              |
|-------------------------------------------------------------|----------|--------|--------------|
| (1) <b>4047 CAPITAL OUTLAY ON<br/>OTHER FISCAL SERVICES</b> |          |        |              |
| <b>006 State Goods and Services Tax</b>                     |          |        |              |
| 01 Building Construction                                    | 2,001.00 | 854.58 | (-) 1,146.42 |

Reason for saving mainly under ‘Construction’ (₹1,145.42 lakh) have not been intimated (July 2025).

|                                                            |            |        |        |
|------------------------------------------------------------|------------|--------|--------|
| (2) <b>7610 LOANS TO GOVERNMENT<br/>SERVANTS ETC.</b>      |            |        |        |
| <b>201 House Building Advances</b>                         |            |        |        |
| 02 House Building Advance to All<br>India Service Officers |            |        |        |
| O                                                          | 350.00     |        |        |
| R                                                          | (-) 105.00 | 245.00 | 245.00 |
|                                                            |            |        | ...    |

Saving under ‘Advances’ (₹105.00 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2022-23 and 2023-24 also.

### GRANT NO.3 - FINANCE – contd.

|     |                  |   | <i>Total grant</i>          | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-----|------------------|---|-----------------------------|---------------------------|------------------------------|
|     |                  |   | <i>(In lakhs of rupees)</i> |                           |                              |
| (3) | 03 HBA to Others |   |                             |                           |                              |
|     |                  | O | 300.00                      |                           |                              |
|     |                  | R | (-) 115.85                  | 184.15                    | 184.15 ...                   |

Saving under 'Advances' (₹115.85 lakh) was surrendered, without giving specific reason.

Saving occurred under this head during 2022-23 and 2023-24 also.

|     |                                                                           |   |           |     |         |
|-----|---------------------------------------------------------------------------|---|-----------|-----|---------|
| (4) | <b>202 Advances for Purchase of Motor Conveyances</b>                     |   |           |     |         |
|     | 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 reason. Saving occurred under this head during 2022-23 and 2023-24 also.

#### (ix) 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 ₹25,84,392.49 lakh as on 1 April 2024. During the year 2024-25, an amount of ₹3,36,227.03 lakh was credited to the fund account and the expenditure of ₹5,57,915.83 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 2025 was ₹28,06,081.28 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 2024-25.

### **GRANT NO.3 - FINANCE – contd.**

#### **(x) 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 2024-25, 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 2024-25, 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 2024-25.

#### **(xi) TRANSFER OF CESS / AUGMENTATION OF FUNDS:**

An amount of ₹2,12,003.82 lakh equivalent of collection of Infrastructure cess stands transferred as resources to Infrastructure Initiative Fund 57 *per cent* (₹1,20,842.18 lakh), Bangalore Metro Rail Corporation Limited Fund 28 *per cent* (₹59,361.07 lakh) and Chief Minister's Rural Road Development Fund 15 *per cent* (₹31,800.57 lakh) as an expenditure below the Head of Account 3475-00-797-0-01 under this grant.

For individual Fund write-up please refer to Grant No. 06, 19 and 20.

#### **(xii) 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.

### **GRANT NO.3 - FINANCE – conclud.**

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 12<sup>th</sup> Finance Commission had recommended setting up of Guarantee Redemption Fund by State Government. During Financial year 2024-25, 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 *per cent* 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 ₹50,213.00 lakh. During the financial year 2024-25, an amount of ₹19,130.00 lakh (0.43%) is shown as cash settlement through CAO, Reserve Bank of India, Nagpur by debiting the head of account 8235-00-120-0-00-000 which is shown as investment. The closing balance as on 31 March 2025 was ₹69,343.00 lakh.



**GRANT NO.4 - DEPARTMENT OF PERSONNEL AND ADMINISTRATIVE  
REFORMS**

*Total grant or      Actual      Excess (+)  
appropriation      expenditure      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**
- 2210    MEDICAL AND PUBLIC HEALTH**
- 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**

**Revenue –**

**Voted –**

|                                                    |             |  |             |             |                |
|----------------------------------------------------|-------------|--|-------------|-------------|----------------|
| Original                                           | 15,72,76,20 |  |             |             |                |
| Supplementary                                      | 27,81,24    |  | 16,00,57,44 | 12,68,78,91 | (-) 3,31,78,53 |
| Amount surrendered during the<br>year (March 2025) |             |  |             |             | 16,06,36       |

***Charged –***

|                                                    |            |  |            |            |              |
|----------------------------------------------------|------------|--|------------|------------|--------------|
| Original                                           | 2,29,09,68 |  |            |            |              |
| Supplementary                                      | 84,58,50   |  | 3,13,68,18 | 3,01,47,68 | (-) 12,20,50 |
| Amount surrendered during the<br>year (March 2025) |            |  |            |            | 3,67,67      |

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

|                                                    |          | <i>Total grant</i>              | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|----------------------------------------------------|----------|---------------------------------|-------------------------------|----------------------------------|
|                                                    |          | <i>(In thousands of rupees)</i> |                               |                                  |
| <b>Capital –</b>                                   |          |                                 |                               |                                  |
| <b>Voted –</b>                                     |          |                                 |                               |                                  |
| Original                                           | 6,51,00  |                                 |                               |                                  |
| Supplementary                                      | 10,61,34 | 17,12,34                        | 16,86,58                      | (-) 25,76                        |
| Amount surrendered during the<br>year (March 2025) |          |                                 |                               | 25,76                            |
| <b>Charged –</b>                                   |          |                                 |                               |                                  |
| Original                                           | 1,00     |                                 |                               |                                  |
| Supplementary                                      | 1,88,75  | 1,89,75                         | 1,84,88                       | (-) 4,87                         |
| Amount surrendered during the<br>year (March 2025) |          |                                 |                               | 4,87                             |

**NOTES AND COMMENTS:**

(i) The expenditure under Revenue Section of the Voted Grant ₹776.69 lakh initially met through the additional releases by four executive orders, was later on regularised through Supplementary Provision.

(ii) An amount of ₹1,606.36 lakh was surrendered in Revenue Section of the Voted Grant.

(iii) The expenditure under Revenue Section of the *Charged* Appropriation ₹6,652.00 lakh initially met through the additional releases by four executive orders, was later on regularised through Supplementary Provision.

(iv) An amount of ₹367.67 lakh was surrendered in Revenue Section of the *Charged* Appropriation.

(v) The expenditure under the Capital Section of the Voted Grant ₹280.34 lakh initially met through the additional releases by eight executive orders, was later on regularised through Supplementary Provision.



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

(vi) An amount of ₹25.76 lakh was surrendered in Capital Section of the Voted Grant.

(vii) The expenditure under the Capital Section of the *Charged* Appropriation ₹29.75 lakh initially met through the additional release by one executive order, was later on regularised through Supplementary Provision.

(viii) An amount of ₹4.87 lakh was surrendered in Capital Section of the *Charged* Appropriation.

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

|     | <i>Head</i>                             | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-----------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (1) | <b>2013 COUNCIL OF MINISTERS</b>        |                    |                                                        |                                  |
|     | <b>108 Tour Expenses</b>                |                    |                                                        |                                  |
|     | 01 Tour Expenses – Council of Ministers |                    |                                                        |                                  |
|     | O 591.00                                |                    |                                                        |                                  |
|     | R (-) 151.31                            | 439.69             | 439.69                                                 | ...                              |

Saving under ‘Travel Expenses’ (₹151.10 lakh) was reappropriated to other heads, without giving specific reason. Saving occurred under this head during 2022-23 and 2023-24 also.

|     |                                            |       |       |     |
|-----|--------------------------------------------|-------|-------|-----|
| (2) | <b>2014 ADMINISTRATION OF JUSTICE</b>      |       |       |     |
|     | <b>116 State Administrative Tribunals</b>  |       |       |     |
|     | 3 State Administrative Tribunal – Belagavi |       |       |     |
|     | O 71.96                                    |       |       |     |
|     | R (-) 23.31                                | 48.65 | 48.65 | ... |

Saving under ‘KAT Belagavi – Non-Salary’ heads (₹23.31 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2022-23 and 2023-24 also.

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

|     | <i>Head</i>                                                | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|------------------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (3) | <b>2015 ELECTIONS</b>                                      |                    |                                                        |                                  |
|     | <b>103 Preparation and Printing of<br/>Electoral Rolls</b> |                    |                                                        |                                  |
|     | 02 Legislative Council<br>Constituencies                   |                    |                                                        |                                  |
|     | O 103.00                                                   |                    |                                                        |                                  |
|     | R (-) 31.73                                                | 71.27              | 71.27                                                  | ...                              |

Saving mainly under 'General Expenses' (₹27.55 lakh) were reappropriated to other heads, without giving specific reason. Saving occurred under this head during 2022-23 and 2023-24 also.

|     |                                                                                          |        |        |     |
|-----|------------------------------------------------------------------------------------------|--------|--------|-----|
| (4) | <b>106 Charges for conduct of<br/>Elections to State/Union<br/>Territory Legislature</b> |        |        |     |
|     | 2 State Legislative Council                                                              |        |        |     |
|     | O 1,001.00                                                                               |        |        |     |
|     | R (-) 114.62                                                                             | 886.38 | 886.38 | ... |

(a) Additional funds under 'By-Elections to Council – Other Expenses' (₹66.66 lakh) provided through reappropriation to meet expenditure towards by-election to Legislative Council of Dakshina Kannada District proved excessive, in view of saving (₹19.57 lakh) surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

(b) Saving under 'General Elections to Council – Other Expenses' (₹156.80 lakh) were reappropriated to other heads, without giving specific reason.

|     |                                                |     |     |     |
|-----|------------------------------------------------|-----|-----|-----|
| (5) | <b>2052 SECRETARIAT – GENERAL<br/>SERVICES</b> |     |     |     |
|     | <b>090 Secretariat</b>                         |     |     |     |
|     | 27 Vacant Post Provision                       |     |     |     |
|     | O 12,989.21                                    |     |     |     |
|     | R (-) 12,989.21                                | ... | ... | ... |

Funds under 'Other Allowance' (₹12,989.21 lakh – entire provision) was reappropriated to other salary heads. Saving occurred under this head during 2022-23 and 2023-24 also.

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

|     | <i>Head</i>                                                           | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-----------------------------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (6) | <b>092 Other Offices</b>                                              |                    |                                                        |                                  |
|     | 06 Resident Commissioner for<br>Government of Karnataka, New<br>Delhi |                    |                                                        |                                  |
|     | O 435.00                                                              |                    |                                                        |                                  |
|     | S 10.00                                                               |                    |                                                        |                                  |
|     | R (+) 42.78                                                           | 487.78             | 383.59                                                 | (-) 104.19                       |

(a) Additional funds under ‘General Expenses’ (₹10.00 lakh) were provided through Supplementary Provision (Second Instalment) to meet the General Expenses of Resident Commissioner for Government of Karnataka.

(b) Additional funds under ‘Salaries’ (₹52.29 lakh) provided through reappropriation towards implementation of the recommendations of 7<sup>th</sup> State Pay Commission salary and allowances of staff of Resident Commissioner, New Delhi proved unnecessary, in view of saving (₹104.43 lakh), reason for which have not been intimated (July 2025).

|     |                                 |       |       |          |
|-----|---------------------------------|-------|-------|----------|
| (7) | 17 Court Case Monitoring System |       |       |          |
|     | O 219.07                        |       |       |          |
|     | R (-) 128.00                    | 91.07 | 91.08 | (+) 0.01 |

Saving mainly under ‘Contract / Outsource’ (₹86.40 lakh) and ‘General Expenses’ (₹36.60 lakh) were reappropriated to other heads, without giving specific reason. Saving occurred under this head during 2023-24 also.

|     |                              |          |          |            |
|-----|------------------------------|----------|----------|------------|
| (8) | <b>800 Other Expenditure</b> |          |          |            |
|     | 04 Jyothi Sanjeevini         | 2,000.00 | 1,600.00 | (-) 400.00 |

Reason for saving under ‘Other Expenses’ (₹400.00 lakh) have not been intimated (July 2025).

|     |                                                         |        |       |            |
|-----|---------------------------------------------------------|--------|-------|------------|
| (9) | <b>2070 OTHER ADMINISTRATIVE<br/>SERVICES</b>           |        |       |            |
|     | <b>003 Training</b>                                     |        |       |            |
|     | 1 Training of Indian Administrative<br>Service Officers | 200.00 | 41.33 | (-) 158.67 |

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

Reason for saving under ‘Training to IAS Officers – Subsidiary Expenses’ (₹158.67 lakh) have not been intimated (July 2025). Saving occurred under this head during 2022-23 and 2023-24 also.

|      | <i>Head</i>                |            | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|----------------------------|------------|--------------------|--------------------------------------------------------|----------------------------------|
| (10) | 4 National Training Policy |            |                    |                                                        |                                  |
|      | O                          | 150.00     |                    |                                                        |                                  |
|      | R                          | (-) 115.00 | 35.00              | 35.00                                                  | ...                              |

Saving under ‘Training under National Training Programme – Subsidiary Expenses’ (₹115.00 lakh) were partly reappropriated (₹60.00 lakh) to other heads and partly surrendered (₹55.00 lakh) without giving specific reason. Saving occurred under this head during 2022-23 and 2023-24 also.

(11) **2210 MEDICAL AND PUBLIC  
HEALTH**

**80 General**

**800 Other Expenditure**

28 Karnataka Arogya Sanjeevini  
Yojane under Suvarna Arogya  
Suraksha Trust

|   |            |           |     |               |
|---|------------|-----------|-----|---------------|
| O | 30,000.00  |           |     |               |
| R | (-) 239.20 | 29,760.80 | ... | (-) 29,760.80 |

Saving under ‘Reimbursement of Medical Expenses’ (₹239.20 lakh) were reappropriated to other heads, without giving specific reason. Reason for final saving (₹29,760.80 lakh) have not been intimated (July 2025).

(12) **2251 SECRETARIAT – SOCIAL  
SERVICES**

**090 Secretariate**

03 Karnataka Information  
Commission

|   |            |          |        |           |
|---|------------|----------|--------|-----------|
| O | 1,371.03   |          |        |           |
| S | 82.00      |          |        |           |
| R | (-) 452.30 | 1,000.73 | 965.95 | (-) 34.78 |

(a) Additional funds under ‘Machinery and Equipments’ (₹107.00 lakh) partly provided through Supplementary Provision (First Instalment) (₹82.00 lakh) to meet the machinery and equipments expenses of Karnataka Information Commission and partly through reappropriation (₹25.00 lakh) proved excessive, in view of saving (₹29.57 lakh) surrendered, without giving specific reason.

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

(b) Additional funds under 'Building Expenses' (₹25.00 lakh) provided through reappropriation proved unnecessary, in view of saving (₹41.22 lakh) surrendered, without giving specific reason.

(c) Additional funds under 'Salaries' (₹20.21 lakh) provided through reappropriation to meet expenditure towards implementation of the recommendation of 7<sup>th</sup> Pay Commission proved unnecessary, in view of saving (₹34.79 lakh), reason for which have not been intimated (July 2025).

(d) Saving under 'General Expenses' (₹50.00 lakh) were reappropriated to other heads without giving specific reason.

(e) Saving mainly under 'Transport Expenses' (₹41.45 lakh) and 'Contract / Outsource' (₹38.55 lakh) was surrendered, without giving specific reason.

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

| <i>Head</i>                          |              | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|--------------------------------------|--------------|--------------------|--------------------------------------------------------|----------------------------------|
| <b>(1) 2013 COUNCIL OF MINISTERS</b> |              |                    |                                                        |                                  |
| <b>800 Other Expenditure</b>         |              |                    |                                                        |                                  |
| 01 Expenses of Council of Ministers  |              |                    |                                                        |                                  |
|                                      | O 425.00     |                    |                                                        |                                  |
|                                      | R (+) 144.61 | 569.61             | 569.61                                                 | ...                              |

(a) Additional funds under 'General Expenses' (₹89.44 lakh) were provided through reappropriation without giving specific reason.

(b) Additional funds under 'Building Expenses' (₹90.10 lakh) were provided through reappropriation to meet expenses towards payment of house rent for the Urban Development Minister and house rent, electricity bill and water bill of ministers. Saving occurred under this head during 2022-23 and 2023-24 also.

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

| <i>Head</i>                               | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (2) <b>2014 ADMINISTRATION OF JUSTICE</b> |                    |                                                        |                                  |
| <b>116 State Administrative Tribunals</b> |                    |                                                        |                                  |
| 1 Karnataka Administrative Tribunal       |                    |                                                        |                                  |
| O 2,470.91                                |                    |                                                        |                                  |
| R (+) 174.79                              | 2,645.70           | 2,492.77                                               | (-) 152.93                       |

(a) Additional funds under ‘Salaries’ (₹381.21 lakh) towards implementation of the recommendation of 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹152.02 lakh), due to non availability of PRAN card and non payment of salary to the newly recruited staff.

(b) Saving mainly under ‘Consolidated Salaries’ (₹116.20 lakh) and ‘Building Expenses’ (₹44.99 lakh) surrendered, without giving specific reason.

|                               |          |          |           |
|-------------------------------|----------|----------|-----------|
| (3) <b>2015 ELECTIONS</b>     |          |          |           |
| <b>102 Electoral Officers</b> |          |          |           |
| 01 Chief Electoral Officers   |          |          |           |
| O 6,108.83                    |          |          |           |
| R (+) 85.81                   | 6,194.64 | 6,160.38 | (-) 34.26 |

(a) Additional funds under ‘Salaries’ (₹152.48 lakh) provided through reappropriation towards implementation of the recommendations of 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹34.26 lakh), reason for which have not been intimated (July 2025). Saving occurred under this head during 2022-23 and 2023-24 also.

(b) Additional funds under ‘Salary of Board / Corporate Staff Working in State Government’ (₹21.00 lakh) provided through reappropriation to meet the expenses towards payment of salary to the staff working on deputation in the Office of the Chief Electoral Office.

(c) Saving mainly under ‘Building Expenses’ (₹91.00 lakh) were reappropriated to other heads, without giving specific reason.

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

|     | <i>Head</i>                                                | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|------------------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (4) | <b>103 Preparation and Printing of<br/>Electoral rolls</b> |                    |                                                        |                                  |
|     | 01 Parliamentary and Assembly<br>Constituencies            |                    |                                                        |                                  |
|     | O 8,525.00                                                 |                    |                                                        |                                  |
|     | S 25.58                                                    |                    |                                                        |                                  |
|     | R (+) 2,393.82                                             | 10,944.40          | 10,944.40                                              | ...                              |

Additional funds under 'General Expenses' (₹2,422.43 lakh) provided partly through Supplementary Provision (Second Instalment) (₹25.58 lakh) towards general expenses of Parliamentary and Assembly Constituencies and partly through reappropriation (₹2,396.85 lakh) to meet expenditure towards pending bill relating to elections in respect of Office of the Chief Election commissioner proved excessive, in view of saving (₹21.44 lakh) surrendered, without giving specific reason.

|     |                                                               |           |           |     |
|-----|---------------------------------------------------------------|-----------|-----------|-----|
| (5) | <b>105 Charges for Conduct of<br/>Elections to Parliament</b> |           |           |     |
|     | 01 General Election to Parliament                             |           |           |     |
|     | O 30,000.00                                                   |           |           |     |
|     | R (+) 5,277.15                                                | 35,277.15 | 35,277.15 | ... |

Additional funds under 'Other Expenses' (₹5,315.50 lakh) provided through reappropriation to meet the expenditure towards payment of pending bills of cases pertaining to writ Application No. 26881 / 2023 in the Hon'ble High Court and pending bills relating to elections in the Office of the Chief Election Officer proved excessive, in view of saving (₹38.35 lakh) surrendered, without giving specific reason.

|     |                                                                                            |          |          |          |
|-----|--------------------------------------------------------------------------------------------|----------|----------|----------|
| (6) | <b>106 Charges for Conduct of<br/>Elections to State / Union<br/>Territory Legislature</b> |          |          |          |
|     | 1 State Legislative Assembly                                                               |          |          |          |
|     | O 101.00                                                                                   |          |          |          |
|     | S 710.92                                                                                   |          |          |          |
|     | R (+) 629.10                                                                               | 1,441.02 | 1,441.01 | (-) 0.01 |

(a) Additional funds under 'By-Elections to Assembly – Other Expenses' (₹710.92 lakh) provided through Supplementary Provision (First and Second Instalment) towards other expenses of By-elections to Assembly of Chief Election Commissioner Office, Bengaluru proved excessive, in view of saving (₹69.45 lakh) reappropriated to other heads, without giving specific reason.

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

(b) Additional funds under ‘General Elections to Assembly – Other Expenses’ (₹698.55 lakh) provided through reappropriation to meet expenses towards payment of salary, transport expenses to the outsourced employees and payment of pending bills relating to election in the Office of the Chief Election Officer.

|     | <i>Head</i>                                          | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|------------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (7) | <b>108 Issue of Photo Identity – Cards to Voters</b> |                    |                                                        |                                  |
|     | 01 Issue of Photo Identity Cards to Voters           |                    |                                                        |                                  |
|     | O 500.00                                             |                    |                                                        |                                  |
|     | S 66.00                                              |                    |                                                        |                                  |
|     | R (+) 947.97                                         | 1,513.97           | 1,513.97                                               | ...                              |

Additional funds under ‘General Expenses’ (₹1,014.00 lakh) were provided partly through Supplementary Provision (Second Instalment) (₹66.00 lakh) towards General Expenses of Issue of Photo Identity Cards to Voters and partly through reappropriation (₹948.00 lakh) to meet the expenses towards payment of pending bills relating to election of the Office of the Chief Electoral Officer.

(8) **2052 SECRETARIAT – GENERAL SERVICES**

**090 Secretariate**

01 Karnataka Government Secretariat

|   |              |           |           |           |
|---|--------------|-----------|-----------|-----------|
| O | 20,777.12    |           |           |           |
| S | 241.05       |           |           |           |
| R | (+) 1,334.53 | 22,352.70 | 22,282.04 | (-) 70.66 |

(a) Additional funds under ‘General Expenses’ (₹210.00 lakh) were provided through Supplementary Provision (Second Instalment) to meet the general expenses of Karnataka Government Secretariat proved excessive, in view of saving (₹133.62 lakh) partly reappropriated (₹100.00 lakh) to other heads and partly surrendered (₹33.62 lakh), without giving specific reason.

(b) Additional funds under ‘Machinery and Equipments’ (₹31.05 lakh) were provided through Supplementary Provision (Second Instalment) to meet the expenses of Machinery and Equipments of Karnataka Government Secretariat.



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

(c) Additional funds under ‘Building Expenses’ (₹817.70 lakh) were provided through reappropriation, without giving specific reason.

(d) Additional funds under ‘Contract / Outsource’ (₹713.94 lakh) provided through reappropriation to meet expenditure towards payment of salary to the employees working on contract basis in the Hon’ble Chief Minister’s Office Secretariat and for payment of arrears of revised pay scale proved excessive, in view of saving (₹63.36 lakh) surrendered, without giving specific reason.

(e) Additional funds under ‘Salary of Board / Corporation Staff Working in State Government’ (₹92.00 lakh) were provided through reappropriation to meet expenses towards payment of salary to the staff working on the basis of contract / outsource and deputation in the Karnataka Government Secretariat.

(f) Additional funds under ‘Salaries’ (₹74.76 lakh) provided through reappropriation towards implementation of 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹63.31 lakh), reason for which have not been intimated (July 2025).

(g) Saving mainly under ‘Subsidiary Expenses’ (₹83.80 lakh) and ‘Transport Expenses’ (₹65.84 lakh) were surrendered, without giving specific reason.

| <i>Head</i> |                                            | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-------------|--------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (9)         | <b>092 Other Offices</b>                   |                    |                                                        |                                  |
|             | 19 Court Case Monitoring System<br>(e-gov) |                    |                                                        |                                  |
|             | O                                          | ...                |                                                        |                                  |
|             | S                                          | 3.00               |                                                        |                                  |
|             | R                                          | (+) 24.00          | 27.00                                                  | 27.00                            |
|             |                                            |                    |                                                        | ...                              |

(a) Funds under ‘Contract / Outsource’ (₹87.40 lakh) and ‘General Expenses’ (₹37.60 lakh) provided partly through Supplementary Provision (Second Instalment) (₹1.00 lakh) each to meet the salary expenses of contract / outsource employees and general expenses of CCMS Office and partly through reappropriation (₹86.40 lakh) and (₹36.60 lakh) respectively proved excessive, in view of saving (₹66.40 lakh) and (₹31.60 lakh) respectively under these heads surrendered, without giving specific reason.

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

(b) Funds under ‘Transport Expenses’ (₹1.00 lakh) were provided through Supplementary Provision (Second Instalment) to meet the transport expenses of CCMS Office.

|      | <i>Head</i>                                   | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|-----------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (10) | <b>2070 OTHER ADMINISTRATIVE<br/>SERVICES</b> |                    |                                                        |                                  |
|      | <b>003 Training</b>                           |                    |                                                        |                                  |
|      | 3 Administrative Training Institutes          |                    |                                                        |                                  |
|      | O 2,559.09                                    |                    |                                                        |                                  |
|      | S 372.69                                      |                    |                                                        |                                  |
|      | R (+) 276.99                                  | 3,208.77           | 2,963.80                                               | (-) 244.97                       |

(a) (i) Additional funds under ‘Administrative Training Institute, Mysuru – General Expenses’ (₹338.71 lakh) were partly provided through Supplementary Provision (Third and Final Instalment) (₹253.63 lakh) towards General Expenses of Administrative Training Institute, Mysuru and partly through reappropriation (₹85.08 lakh), without giving specific reason.

(ii) Additional funds under ‘Maintenance Expenditure’ (₹42.25 lakh) and ‘Building Expenses’ (₹40.00 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards maintenance expenses and payment of electricity bill, water bill and property tax of Administrative Training Institute, Mysuru.

(iii) Additional funds under ‘Salaries’ (₹110.54 lakh) provided through reappropriation towards implementation of the recommendations of 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹91.45 lakh), reason for which have not been intimated (July 2025).

(b) (i) Additional funds under ‘District Training Institute – Salaries’ (₹161.31 lakh) provided through reappropriation towards implementation of recommendations of 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹122.26 lakh), reason for which have not been intimated (July 2025).

(ii) Saving mainly under ‘Contract / Outsource’ (₹62.63 lakh) were reappropriated to other heads, without giving specific reason.

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

(c) Additional funds under ‘Secretariat Training Institutes – Salaries’ (₹20.69 lakh) provided through reappropriation towards implementation of recommendations of 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹31.26 lakh), reason for which have not been intimated (July 2025).

|      | <i>Head</i>                                      | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|--------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (11) | <b>114 Purchase and Maintenance of Transport</b> |                    |                                                        |                                  |
|      | 01 Operation of Helicopter Services              |                    |                                                        |                                  |
|      | O 1,400.00                                       |                    |                                                        |                                  |
|      | S 650.00                                         |                    |                                                        |                                  |
|      | R (+) 353.90                                     | 2,403.90           | 2,403.90                                               | ...                              |

Additional funds under ‘Maintenance Expenditure’ (₹1,150.00 lakh) partly provided through Supplementary Provision (Second, Third and Final Instalment) (₹650.00 lakh) to meet the maintenance expenditure of operation of helicopter services and partly through reappropriation (₹500.00 lakh) for official tour programme of Hon’ble Governor and Chief Minister proved excessive, in view of saving (₹146.10 lakh), without giving specific reason.

|      |                                                   |          |          |           |
|------|---------------------------------------------------|----------|----------|-----------|
| (12) | <b>115 Guest Houses, Government Hostels etc.,</b> |          |          |           |
|      | 1 Guest Houses                                    |          |          |           |
|      | O 6,126.16                                        |          |          |           |
|      | R (+) 428.45                                      | 6,554.61 | 6,513.47 | (-) 41.14 |

(a) Additional funds under ‘Guest Houses and Government Hostels - Building Expenses’ (₹318.22 lakh) were provided through reappropriation towards payment of service charges by Karnataka Bhavan.

(b) Additional funds under ‘General Expenses’ (₹220.98 lakh) provided through reappropriation to bear the funeral expenses of Late Sri. S. M. Krishna, Ex-Chief Minister of Karnataka and to meet the expenditure towards Office of the Resident Commissioner proved excessive, in view of saving (₹24.92 lakh), surrendered without giving specific reason.

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

(c) Additional funds under ‘Salaries’ (₹189.54 lakh) provided through reappropriation towards implementation of the recommendations of 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹41.15 lakh), reason for which have not been intimated (July 2025).

(d) Saving under ‘Transport Expenses’ (₹112.63 lakh) were provided partly through reappropriation (₹26.76 lakh) to other heads and partly surrendered (₹85.87 lakh) without giving specific reason.

(e) Saving under ‘Contract / Outsource’ (₹125.77 lakh) were reappropriated to other heads, without giving specific reason.

|      | <i>Head</i>                                                                                     | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|-------------------------------------------------------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (13) | <b>800 Other Expenditure</b>                                                                    |                    |                                                        |                                  |
|      | 18 Allowances and Reimbursement<br>of Medical Expenses of Retired<br>AIS Officers in Apex Scale |                    |                                                        |                                  |
|      | O 775.00                                                                                        |                    |                                                        |                                  |
|      | R (+) 137.48                                                                                    | 912.48             | 911.63                                                 | (-) 0.85                         |

Additional funds under ‘Subsidiary Expenses’ (₹150.00 lakh) provided through reappropriation to meet the expenses towards reimbursement of telephone charges and sumptuary allowance were partially offset by saving of ₹12.52 lakh which was surrendered.

|      |                                          |        |        |          |
|------|------------------------------------------|--------|--------|----------|
| (14) | <b>2205 ART AND CULTURE</b>              |        |        |          |
|      | <b>101 Fine Arts Education</b>           |        |        |          |
|      | 14 Centre for Non-Resident<br>Kannidagas |        |        |          |
|      | O 164.83                                 |        |        |          |
|      | S 50.00                                  |        |        |          |
|      | R (+) 31.67                              | 246.50 | 239.27 | (-) 7.23 |

(a) Additional funds under ‘Grants-in-Aid – General’ (₹50.00 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards Grants-in-Aid – General Expenses of Centre for Non-Resident Kannadigas.

(b) Additional funds under ‘Grants-in-Aid – Salaries’ (₹31.67 lakh) were provided through reappropriation to meet expenses towards payment of salary of officers / staff working in centre for Non-Resident Kannadigas proved excessive, in view of saving (₹9.25 lakh), reason for which have not been intimated (July 2025).

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

|      | <i>Head</i>                                   |   | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|-----------------------------------------------|---|--------------------|--------------------------------------------------------|----------------------------------|
| (15) | <b>2251 SECRETARIAT – SOCIAL<br/>SERVICES</b> |   |                    |                                                        |                                  |
|      | <b>090 Secretariate</b>                       |   |                    |                                                        |                                  |
|      | 01 Karnataka Government<br>Secretariat        |   |                    |                                                        |                                  |
|      |                                               | O | 6,463.51           |                                                        |                                  |
|      |                                               | R | (+) 269.48         | 6,732.99                                               | 6,506.06                         |
|      |                                               |   |                    |                                                        | (-) 226.93                       |

(a) Additional funds under ‘Salaries’ (₹224.45 lakh) provided through reappropriation towards implementation of the recommendations of 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹226.93 lakh), reason for which have not been intimated (July 2025).

(b) Additional funds under ‘Contract / Outsource’ (₹45.11 lakh) were provided through reappropriation towards payment of salary to the staff working on contract basis in Karnataka Government Secretariat.

|      |                                                 |   |            |          |           |
|------|-------------------------------------------------|---|------------|----------|-----------|
| (16) | <b>3451 SECRETARIAT –<br/>ECONOMIC SERVICES</b> |   |            |          |           |
|      | <b>090 Secretariate</b>                         |   |            |          |           |
|      | 1 State Secretariat                             |   |            |          |           |
|      |                                                 | O | 8,195.12   |          |           |
|      |                                                 | R | (+) 487.12 | 8,682.24 | 8,610.75  |
|      |                                                 |   |            |          | (-) 71.49 |

(a) Additional funds under ‘Karnataka Government Secretariat - Salaries’ (₹301.28 lakh) provided through reappropriation towards implementation of the recommendations of 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹70.80 lakh), reason for which have not been intimated (July 2025).

(b) Additional funds under ‘Contract / Outsource’ (₹149.43 lakh) and ‘Salary of Board / Corporation Staff Working in State Government’ (₹51.00 lakh) were provided through reappropriation towards payment of salary to staff working on contract basis / outsource and deputation basis in Karnataka Government Secretariat and also towards payment of arrears of revised pay scale to the staff working on contract basis.

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

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

|     | <i>Head</i>                                   | <i>Total<br/>appropriation</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-----------------------------------------------|--------------------------------|--------------------------------------------------------|----------------------------------|
| (1) | <b>2052 SECRETARIAT –GENERAL<br/>SERVICES</b> |                                |                                                        |                                  |
|     | <b>090 Secretariate</b>                       |                                |                                                        |                                  |
|     | 27 Vacant Post Provision                      |                                |                                                        |                                  |
|     | <i>O</i> 2,246.85                             |                                |                                                        |                                  |
|     | <i>R</i> (-) 2,246.85                         | ...                            | ...                                                    | ...                              |

Funds under ‘Other Allowance’ (₹2,246.85 lakh – entire provision) were reappropriated to other salary heads.

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

|     |                                                                                                  |        |        |           |
|-----|--------------------------------------------------------------------------------------------------|--------|--------|-----------|
| (1) | <b>2012 PRESIDENT, VICE<br/>PRESIDENT / GOVERNOR,<br/>ADMINISTRATOR OF<br/>UNION TERRITORIES</b> |        |        |           |
|     | <b>03 Governor / Administrator of<br/>Union Territories</b>                                      |        |        |           |
|     | <b>103 Household Establishment</b>                                                               |        |        |           |
|     | 01 Governor Office Establishment                                                                 |        |        |           |
|     | <i>O</i> 481.06                                                                                  |        |        |           |
|     | <i>S</i> 2.50                                                                                    |        |        |           |
|     | <i>R</i> (+) 69.49                                                                               | 553.05 | 493.97 | (-) 59.08 |

(a) Additional funds under ‘Contract / Outsource’ (₹2.50 lakh) were provided through reappropriation Supplementary Provision (Third and Final Instalment) towards salary expenses of contract / outsource employees of Hon’ble Governor Office Establishment.

(b) Additional funds under ‘Salaries’ (₹71.47 lakh) provided through reappropriation towards implementation of the recommendations of 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹59.08 lakh), reason for which have not been intimated (July 2025).

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

|     | <i>Head</i>                         |            | <i>Total<br/>appropriation</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-------------------------------------|------------|--------------------------------|--------------------------------------------------------|----------------------------------|
| (2) | <b>2062 VIGILANCE</b>               |            |                                |                                                        |                                  |
|     | <b>103 Lokayukta / Up-Lokayukta</b> |            |                                |                                                        |                                  |
|     | 02 Karnataka Lokayukta              |            |                                |                                                        |                                  |
|     | O                                   | 3,090.88   |                                |                                                        |                                  |
|     | S                                   | 195.00     |                                |                                                        |                                  |
|     | R                                   | (+) 750.36 | 4,036.24                       | 3,866.99                                               | (-) 169.25                       |

(a) Additional funds under ‘Transports Expenses’ (₹65.00 lakh) were provided through Supplementary Provision (Second, Third and Final Instalment) towards transport expenses of Karnataka Lokayukta.

(b) Additional funds under ‘General Expenses’ (₹70.00 lakh) and ‘Travel Expenses’ (₹10.00 lakh) were provided through Supplementary Provision (Second Instalment) towards general and travel expenses of Lokayukta.

(c) Additional funds under ‘Contract / Outsource’ (₹50.00 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards payment of salary expenses of contract / outsource staff of Karnataka Lokayukta.

(d) Additional funds under ‘Salaries’ (₹728.93 lakh) provided through reappropriation towards implementation of the recommendations of 7<sup>th</sup> State Pay Commission and for payment of salary and other allowances for the month of January 2025 and February 2025 to the officers / staff of Lokayukta proved excessive, in view of saving (₹169.25 lakh), reason for which have not been intimated (July 2025). Saving occurred under this head during 2023-24 also.

(e) Additional funds under ‘Machinery and Equipments’ (₹26.55 lakh) were provided through reappropriation towards purchase of computers.

|     |                                                          |            |           |           |            |
|-----|----------------------------------------------------------|------------|-----------|-----------|------------|
| (3) | <b>03 Director General – Bureau of<br/>Investigation</b> |            |           |           |            |
|     | O                                                        | 10,528.28  |           |           |            |
|     | S                                                        | 355.00     |           |           |            |
|     | R                                                        | (+) 986.04 | 11,869.32 | 11,577.90 | (-) 291.42 |

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

(a) Additional funds under ‘Subsidiary Expenses’ (₹155.00 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards Subsidiary Expenses of General – Bureau of Investigation.

(b) Additional funds under ‘General Expenses’ (₹238.90 lakh) were partly provided through Supplementary Provision (First, Third and Final Instalment) (₹200.00 lakh) to meet the General Expenses of Director General – Bureau of Investigation and partly through reappropriation (₹38.90 lakh) towards payment of postage to franking machinery and development of technology towards digitisation of records of police division.

(c) Additional funds under ‘Salaries’ (₹1,020.65 lakh) provided through reappropriation towards implementation of recommendations of 7<sup>th</sup> State Pay Commission and for payment of salary and other allowances for the month of January 2025 and February 2025 to the officers / staff of the Bureau proved excessive, in view of saving (₹287.80 lakh) due to vacant post in the cadre of officers in the Administration and Police division. Saving occurred under this head during 2022-23 and 2023-24 also.

(d) Additional funds under ‘Machinery and Equipments’ (₹36.05 lakh) were provided through reappropriation towards purchase of printers and Xerox machineries for office use.

(e) Saving under ‘Transport Expenses’ (₹69.20 lakh) and ‘Building Expenses’ (₹57.50 lakh) were reappropriated to other heads, without giving specific reason. Saving occurred under this head during 2023-24 also.

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

*Total grant Actual Excess (+)
 expenditure 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	1,89,91,72,14				
Supplementary	7,47,09,30		1,97,38,81,44	1,80,19,94,91	(-) 17,18,86,53
Amount surrendered during the year (March 2025)					3,32,90,47

Capital –

Original	7,85,75,15				
Supplementary	5,06,00		7,90,81,15	7,69,84,31	(-) 20,96,84
Amount surrendered during the year (March 2025)					9,60,83

NOTES AND COMMENTS:

(i) The expenditure under the Revenue Section ₹770.00 lakh was initially met through the additional release by an executive order was later on regularised through Supplementary Provision.

GRANT NO.5 - HOME AND TRANSPORT – contd.

(ii) An amount of ₹33,290.47 lakh was surrendered in the Revenue Section.

(iii) An amount of ₹960.83 lakh was surrendered in the Capital Section.

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

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(1)	2055 POLICE			
	001 Direction and Administration			
	07 Vacant Post Provision			
	O 2,15,255.43			
	R (-) 2,13,928.60	1,326.83	...	(-) 1,326.83

Funds under 'Other Allowance' (₹2,13,928.60 lakh) were reappropriated to other salary heads. Reason for final saving (₹1,326.83 lakh) have not been intimated (July 2025).

(2)	108 State Headquarters Police			
	13 Grants from Karnataka State Road Safety Fund			
	O 9,000.00			
	R (-) 1,100.36	7,899.64	7,899.64	...

Saving under 'General Expenses' (₹1,100.36) without giving specific reason, was surrendered.

(3)	116 Forensic Science			
	04 CSS – Central Share – Safe City Project	3,000.00	2,500.00	(-) 500.00

Reason for saving under 'General Expenses' (₹500.00 lakh) have not been intimated (July 2025).

(4)	05 CSS – State Share – Safe City Project	2,000.00	1,648.00	(-) 352.00
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Reason for saving under 'General Expenses' (₹352.00 lakh) have not been intimated (July 2025).

(5)	797 Transfers to / From Reserve Fund and Deposit Accounts			
	01 Transfers to Karnataka State Road Safety Fund	20,000.00	9,645.70	(-) 10,354.30

Reason for saving under 'Inter Account Transfers' (₹10,354.30 lakh) have not been intimated (July 2025).

GRANT NO.5 - HOME AND TRANSPORT – contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(6)	2070 OTHER ADMINSTRATIVE SERVICES				
	105 Special Commission of Enquiry				
	02 Other Commissions of Enquiry				
	O	100.00			
	R	(-) 80.47	19.53	19.53	...

Saving under 'Other Expenses' (₹80.47 lakh) without giving specific reason, was surrendered.

(7)	108 Fire Protection and Control				
	2 Protection and Control				
	O	...			
	S	9,897.00			
	R	(-) 9,897.00	...	...	...

(a) Funds under 'Central Share – Expansion and Modernisation of Fire Services (Grants from NDRF as per XV Finance Commission Recommendations) – Transportation Assets' (₹4,047.75 lakh) and 'Construction' (₹3,375.00 lakh) provided through Supplementary Provision (Second Instalment) towards expansion and modernisation of fire services in the State as per the recommendations of XV Finance Commission proved unnecessary, in view of saving (₹4,047.75 lakh – entire provision) and (₹3,375.00 lakh – entire provision) respectively surrendered, without giving specific reason.

(b) Funds under 'State Share – Expansion and Modernisation of Fire Services (Grants from NDRF as per XV Finance Commission Recommendations) – Transportation Assets' (₹1,349.25 lakh) and 'Construction' (₹1,125.00 lakh) provided through Supplementary Provision (Second Instalment) towards expansion and modernisation of fire services in the State as per the recommendations of XV Finance Commission proved unnecessary, in view of saving (₹1,349.25 lakh – entire provision) and 'Construction' (₹1,125.00 lakh – entire provision) respectively surrendered, without giving specific reason.

GRANT NO.5 - HOME AND TRANSPORT – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(8)	2202 GENERAL EDUCATION			
	80 General			
	107 Scholarships			
	07 Scholarship to Children of Yellow Board Taxi Drivers and Auto Drivers			
	O 700.00			
	R (-) 485.61	214.39	214.39	...

Saving under ‘Scholarships and Incentives’ (₹316.91 lakh), ‘Scheduled Caste Sub Plan’ (₹120.05 lakh) and ‘Tribal Sub Plan’ (₹48.65 lakh) was surrendered, without giving specific reason.

(9)	2235 SOCIAL SECURITY AND WELFARE			
	60 Other Social Security and Welfare Programmes			
	200 Other Programmes			
	1 Department of Sainik Welfare and Resettlement			
	O 746.29			
	R (-) 82.49	663.80	565.34	(-) 98.46

Saving under ‘Sainik Welfare Programmes includes assistance to Para Plegic Rehabilitation centre and Ex-gratia to recipients of Gallantry awards – Pension and Retirement Benefits’ (₹68.14 lakh) was surrendered, due to less number of beneficiaries. Reason for final saving (₹87.50 lakh) have not been intimated (July 2025).

(10)	3 Relief to Persons Affected by Riots			
	O ...			
	S 266.30			
	R (-) 266.30	...	...	...

Funds under ‘General Relief - Financial Assistance / Relief’ (₹266.30 lakh – entire provision) provided through Supplementary Provision (Second Instalment) towards compensation for damages to the shop owners and tenants who were victims of communal riots in Nagamangala, Mandya district which took place on 11.09.2024 during Ganesha visarjana procession proved unnecessary, in view of saving (₹266.30 lakh – entire provision) due to technical reason, was surrendered.

GRANT NO.5 - HOME AND TRANSPORT – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(11)	3055 ROAD TRANSPORT			
	001 Direction and Administration			
	50 Vacant Post Provision			
	O 4,227.66			
	R (-) 4,227.66	...	...	...

Funds under 'Other Allowances' (₹4,227.66 lakh – entire provision) was partly reappropriated (₹3,115.45 lakh) to other salary heads and partly surrendered (₹1,112.21 lakh) without giving specific reason.

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

(1)	2014 ADMINISTRATION OF JUSTICE			
	114 Legal Advisers and Counsels			
	02 Department of Prosecutions and Government Litigations			
	O 11,535.18			
	R (+) 966.76	12,501.94	12,492.45	(-) 9.49

(a) Additional funds under 'Salaries' (₹2,365.51 lakh) were provided through reappropriation to payment of salaries proved excessive, in view of saving (₹724.60 lakh) was surrendered, due to retirement of officers / officials and vacant post.

(b) Saving under 'Contract / Outsource' (₹524.51 lakh) was surrendered, without giving specific reason.

(c) Saving under 'General Expenses' (₹100.73 lakh) due to economy measures, was surrendered.

(2)	2041 TAXES ON VEHICLES			
	001 Direction and Administration			
	03 Karnataka State Transport Appellate Tribunal			
	O 55.80			
	R (+) 96.89	152.69	152.70	(+) 0.01

GRANT NO.5 - HOME AND TRANSPORT – contd.

(a) Additional funds under ‘Salaries’ (₹95.95 lakh) were provided through reappropriation towards payment of salaries proved excessive, in view of saving (₹18.54 lakh) was surrendered, without giving specific reason.

(b) Additional funds under ‘General Expenses’ (₹31.57 lakh) were provided through reappropriation without giving specific reason proved excessive, in view of saving (₹21.46 lakh) was surrendered, without giving specific reason.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(3)	101 Collection Charges			
	01 Regional Transport Authority			
	O 12,559.75			
	R (+) 458.31	13,018.06	13,018.06	...

(a) Additional funds under ‘Salaries’ (₹2,477.21 lakh) were provided through reappropriation towards payment of salaries proved excessive, in view of saving (₹1,596.69 lakh) without giving specific reason, was surrendered.

(b) Additional funds under ‘General Expenses’ (₹30.00 lakh) were provided through reappropriation without giving specific reason.

(c) Saving under ‘Telephone Charges’ (₹29.70 lakh), ‘Building Expenses’ (₹79.77 lakh) and ‘Transport Expenses’ (₹49.94 lakh) without giving specific reason, was surrendered.

(4)	797 Transfer to / from Reserve Funds and Deposit Accounts			
	02 Transfer to Green Tax Fund	1,500.00	2,093.60	(+) 593.60

Excess under ‘Inter Account Transfers’ (₹593.60 lakh) have not been intimated (July 2025).

(5)	2055 POLICE			
	001 Direction and Administration			
	01 Director General and Inspector General of Police			
	O 19,340.14			
	R (+) 3,304.06	22,644.20	20,025.01	(-) 2,619.19

(a) Additional funds under ‘Salaries’ (₹2,605.32 lakh) were provided through reappropriation towards payment of salaries proved excessive, in view of final saving (₹2,619.15 lakh), reason for which have not been intimated (July 2025).

GRANT NO.5 - HOME AND TRANSPORT – contd.

(b) Additional funds under 'Contract / Outsource' (₹150.00 lakh), 'General Expenses' (₹350.00 lakh), 'Building Expenses' (₹80.00 lakh), 'Secret Service Expenses' (₹100.00 lakh) and 'Transport Expenses' (₹100.00 lakh) were provided through reappropriation without giving specific reason.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(6)	101 Criminal Investigation and Vigilance			
	03 State Intelligence			
	O 12,009.16			
	R (+) 3,021.52	15,030.68	13,285.21	(-) 1,745.47

(a) Additional funds under 'Salaries' (₹27.73 lakh) were provided through reappropriation towards payment of salaries proved excessive, in view of saving (₹1,745.47 lakh), reason for which have not been intimated (July 2025).

(b) Additional funds under 'Subsidiary Expenses' (₹50.00 lakh) were provided through reappropriation towards payment of duty allowance to home guards.

(c) Additional funds under 'Travel Expenses' (₹45.00 lakh)', 'Secret Service Expenses' (₹200.00 lakh) and 'Transport Expenses' (₹40.00 lakh) were provided through reappropriation without giving specific reason.

(d) Saving under 'Machinery and Equipments' (₹81.95 lakh) were partly reappropriated (₹67.00 lakh) to other heads and partly surrendered (₹14.95 lakh), without giving specific reason.

(7)	05 Investigation Expenses			
	O 1,000.00			
	R (+) 49.39	1,049.39	1,049.39	...

Additional funds under 'General Expenses' (₹50.00 lakh) were provided through reappropriation without giving specific reason.

(8)	104 Special Police			
	01 KSRP, KARP and IRB			
	O 94,287.03			
	R (+) 16,020.18	1,10,307.21	94,454.87	(-) 15,852.34

GRANT NO.5 - HOME AND TRANSPORT – contd.

(a) Additional funds under ‘Salaries’ (₹16,334.15 lakh) were provided through reappropriation towards payment of salaries proved excessive, in view of final saving (₹15,852.34 lakh), reason for which have not been intimated (July 2025).

(b) Additional funds under ‘General Expenses’ (₹292.00 lakh) were provided through reappropriation without giving specific reason.

(c) Saving under ‘Travel Expenses’ (₹178.00 lakh), ‘Transport Expenses’ (₹259.00 lakh) and ‘Building Expenses’ (₹50.00 lakh) were reappropriated to other heads without giving specific reason.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(9)	109 District Police			
	1 Police Force			
	O 7,03,366.43			
	R (+) 1,02,839.71	8,06,206.14	7,08,854.52	(-) 97,351.62

(a) Additional funds under ‘Police Establishment in Existing Districts – Salaries’ (₹1,04,856.32 lakh) were provided through reappropriation towards payment of salaries on implementation of recommendations of the 7th State Pay Commission proved excessive, in view of saving (₹97,844.59 lakh), reason for which have not been intimated (July 2025).

(b) Additional funds under ‘Subsidiary Expenses’ (₹3,000.00 lakh) were provided through reappropriation towards payment of salaries to home guards, lecturers and for cash awards proved excessive, in view of saving (₹20.19 lakh) was surrendered, without giving specific reason.

(c) Additional funds under ‘Building Expenses’ (₹200.00 lakh) were provided through reappropriation without giving specific reason.

(d) Reason for excess under ‘Travel Expenses’ (₹492.97 lakh) have not been intimated (July 2025).

(e) Saving under ‘Contract / Outsource’ (₹287.58 lakh) were partly reappropriated to other heads (₹168.00 lakh) and partly surrendered (₹119.58 lakh) without giving specific reason.

GRANT NO.5 - HOME AND TRANSPORT – contd.

(f) Saving under ‘Telephone Charges’ (₹122.89 lakh) were partly reappropriated (₹64.00 lakh) to other heads due to economy measures and partly surrendered (₹58.89 lakh) without giving specific reason.

(g) Saving under ‘Materials and Supplies’ (₹1,200.56 lakh) were partly reappropriated (₹300.00 lakh) to other heads and partly surrendered (₹900.56 lakh) due to non-receipt of bills, was surrendered.

(h) Saving under ‘Transport Expenses’ (₹3,526.00 lakh) without giving specific reason, was surrendered.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(10)	118 Special Protection Group			
	01 KSISF – ISD – Coastal Security			
	O 23,696.08			
	R (+) 3,959.43	27,655.51	24,196.67	(-) 3,458.84

(a) Additional funds under ‘Special Protection Group-Salaries’ (₹4,200.00 lakh) were provided through reappropriation towards payment of salaries on implementation of recommendations of the 7th State Pay Commission proved excessive, in view of final saving (₹3,458.84 lakh), reason for final saving have not been intimated (July 2025).

(b) Additional funds under ‘Subsidiary Expenses’ (₹56.00 lakh) were provided through reappropriation towards payment of salaries to home guards, lecturers and for cash awards.

(c) Additional funds under ‘Travel Expenses’ (₹75.00 lakh) and ‘Transport Expenses’ (₹40.00 lakh) were provided through reappropriation without giving specific reason.

(d) Saving under ‘General Expenses’ (₹400.00 lakh) without giving specific reason, was reappropriated to other heads.

(11)	2056 JAILS				
	001 Direction and Administration				
	01 Inspector General of Prisons				
	O 1,239.87				
	R (+) 66.59	1,306.46	1,306.46	...	

GRANT NO.5 - HOME AND TRANSPORT – contd.

(a) Additional funds under ‘Inspector General of Prisons – Salaries’ (₹166.18 lakh) were provided through reappropriation towards payment of salaries on implementation of recommendations of the 7th State Pay Commission proved excessive, in view of saving (₹134.84 lakh) was surrendered, without giving specific reason.

(b) Additional funds under ‘Secret Services Expenses’ (₹49.00 lakh) were provided through reappropriation without giving specific reason.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(12)	03 Share on Account of Regional Training Institute for South Zone			
	O 75.00			
	R (+) 25.00	100.00	100.00	...

Additional funds under ‘Contributions’ (₹25.00 lakh) were provided through reappropriation towards payment of bills to APCO Training institute, Vellore.

(13)	102 Jail Manufactures			
	01 Jail Manufacturing Unit (Establishment and Administration)			
	O 1,317.00			
	R (+) 91.15	1,408.15	1,408.15	...

(a) Additional funds under ‘Salaries’ (₹35.76 lakh) were provided through reappropriation towards payment of salaries on implementation of recommendations of the 7th State Pay Commission proved unnecessary, in view of saving (₹47.03 lakh) due to vacant post, was surrendered.

(b) Additional funds under ‘Materials and Supplies’ (₹95.00 lakh) were provided through reappropriation without giving specific reason.

(14)	2070 OTHER ADMINISTRATIVE SERVICES			
	107 Home Guards			
	01 Directorate of Home Guards and Civil Defence			
	O 5,438.00			
	R (+) 3,210.43	8,648.43	8,588.20	(-) 60.23

GRANT NO.5 - HOME AND TRANSPORT – contd.

(a) Additional funds under ‘Home Guards – Salaries’ (₹405.57 lakh) were provided through reappropriation towards payment of salaries on implementation of recommendations of the 7th State Pay Commission proved excessive, in view of saving (₹374.80 lakh) due to vacant post, was surrendered.

(b) Additional funds ‘Subsidiary Expenses’ (₹3,200.00 lakh) were provided through reappropriation without giving specific reason.

(c) Reason for final saving under ‘Transport Expenses’ (₹59.96 lakh) have not been intimated (July 2025).

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(15)	108 Fire Protection and Control			
	1 Direction and Administration			
	O 47,322.00			
	R (+) 2,446.38	49,768.38	49,758.39	(-) 9.99

(a) (i) Additional funds under ‘Director of Fire Force – Salaries’ (₹8,830.00 lakh) were provided through reappropriation towards payment of salaries on implementation of recommendations of 7th State Pay Commission proved excessive, in view of saving (₹6,666.96 lakh) was surrendered, due to retirement of officers / staff and vacant posts.

(ii) Additional funds under ‘Travel Allowances’ (₹37.00 lakh) and ‘Transport Expenses’ (₹37.00 lakh) were provided through reappropriation without giving specific reason.

(iii) Saving under ‘Machinery and Equipments’ (₹64.06 lakh) was surrendered, due to saving in bidding process.

(iv) Saving under ‘Materials and Supplies’ (₹22.15 lakh) was surrendered, without giving specific reason.

(b) (i) Additional funds under ‘State Disaster Response Force – Salaries’ (₹636.47 lakh) were provided through reappropriation towards payment of salaries proved excessive, in view of saving (₹122.01 lakh) was surrendered, without giving specific reason.

GRANT NO.5 - HOME AND TRANSPORT – contd.

(ii) Saving under ‘Subsidiary Expenses’ (₹210.30 lakh) were partly reappropriated (₹189.00 lakh) to other heads and partly surrendered (₹21.30 lakh), without giving specific reason.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(16)	3055 ROAD TRANSPORT			
	190 Assistance to Public Sector and Other Undertakings			
	16 Shakthi Scheme			
	O 5,01,500.00			
	R (+) 60,000.00	5,61,500.00	5,61,500.00	...

Additional funds under ‘Subsidies’ (₹42,634.70 lakh), ‘Scheduled Caste Sub Plan’ (₹11,976.07 lakh) and ‘Tribal Sub Plan’ (₹5,389.23 lakh) were provided through reappropriation towards implementation of Shakthi Yojane Scheme.

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

(1)	4055 CAPITAL OUTLAY ON POLICE			
	207 State Police			
	05 Equipments and Armaments			
	O 5,000.00			
	R (-) 63.61	4,936.39	3,936.39	(-) 1,000.00

Saving under ‘Transportation Assets’ (₹ 63.61 lakh) without giving specific reason, was surrendered. Reason for final saving (₹1,000.00 lakh) have not been intimated (July 2025).

(2)	4059 CAPITAL OUTLAY ON PUBLIC WORKS			
	80 General			
	051 Construction			
	41 K.S.A.F.E			
	O 8,754.00			
	R (-) 4,583.35	4,170.65	4,170.64	(-) 0.01

Saving under ‘Transportation Assets’ (₹4,442.51 lakh) were reappropriated to other heads without giving specific reason.

GRANT NO.5 - HOME AND TRANSPORT – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(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) were reappropriated to other heads without giving specific reason.

(4)	4070 CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES			
	800 Other Expenditure			
	06 Purchase of Equipment and Other Works – State Disaster Response Force			
	O 300.00			
	R (-) 300.00	...	...	...

Saving under ‘Construction’ (₹300.00 lakh – entire provision) was reappropriated to other heads without giving specific reason.

(5)	5055 CAPITAL OUTLAY ON ROAD TRANSPORT			
	190 Investments in Public Sector and Other Undertakings			
	1 Karnataka State Road Transport Corporation			
	O 4,000.00			
	R (-) 686.00	3,314.00	3,314.00	...

Saving under ‘Scheduled Caste Sub Plan’ (₹686.00 lakh – entire provision) was surrendered, without giving specific reason.

GRANT NO.5 - HOME AND TRANSPORT – contd.

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

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(1)	4055 CAPITAL OUTLAY ON POLICE			
	211 Police Housing			
	01 KSPHC – Construction of Police Quarters – Mega Police Housing 2025			
	O 20,000.00			
	R (+) 5,688.55	25,688.55	25,688.55	...

Additional funds under ‘Capital Expenses’ (₹5,688.55 lakh) were provided through reappropriation towards construction of police quarters.

(2)	4070 CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES			
	003 Training			
	01 Home Guards Training Centre			
	O 50.15			
	S 6.00			
	R (+) 51.93	108.08	108.08	...

Additional funds under ‘Transportation Assets’ (₹59.96 lakh) were provided partly through Supplementary Provision (First Instalment) (₹6.00 lakh) and partly through reappropriation (₹53.96 lakh) towards purchase of vehicles.

(viii) 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 ₹3,937.84 lakh (Cr) as on 1 April 2024. The amount credited during the year was ₹2,093.60 lakh, an expenditure of ₹1,907.95 lakh was met out of the fund. The closing balance is ₹4,123.49 lakh (Cr) as on 31 March 2025.

GRANT NO.5 - HOME AND TRANSPORT – conclud.

(ix) 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 transactions from the fund account have commenced from the year 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 deposit head of account 8229-00-200-0-64.

There was an opening balance of ₹1,12,993.36 lakh (Cr) as on 1 April 2024. During the year, an amount of ₹37,901.21 lakh was credited to fund account and an expenditure of ₹66,386.84 lakh was met out of the fund. The closing balance at the credit of fund was ₹84,507.73 lakh (Cr) as on 31 March 2025.

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**GRANT NO.6 – INFRASTRUCTURE DEVELOPMENT  
(ALL VOTED)**

*Total grant      Actual      Excess (+)  
                                 expenditure      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                                        | 1,11,06,92 |  |            |          |              |
| Supplementary                                   | ...        |  | 1,11,06,92 | 98,47,69 | (-) 12,59,23 |
| Amount surrendered during the year (March 2025) |            |  |            |          | 5,08,40      |

**Capital –**

**Voted –**

|                                                 |            |  |            |            |              |
|-------------------------------------------------|------------|--|------------|------------|--------------|
| Original                                        | 8,72,51,00 |  |            |            |              |
| Supplementary                                   | ...        |  | 8,72,51,00 | 8,33,80,54 | (-) 38,70,46 |
| Amount surrendered during the year (March 2025) |            |  |            |            | 38,69,65     |

**NOTES AND COMMENTS:**

- (i)** An amount of ₹508.40 lakh was surrendered in the Revenue Section of the Voted Grant.
- (ii)** An amount of ₹3,869.65 lakh was surrendered in the Capital Section of the Voted Grant.



**GRANT NO.6 – INFRASTRUCTURE DEVELOPMENT – contd.**

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

|     | <i>Head</i>                             | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-----------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (1) | <b>3051 PORTS AND LIGHT HOUSES</b>      |                    |                                                        |                                  |
|     | <b>02 Minor Ports</b>                   |                    |                                                        |                                  |
|     | <b>001 Direction and Administration</b> |                    |                                                        |                                  |
|     | 50 Vacant Post Provision                |                    |                                                        |                                  |
|     | O 380.35                                |                    |                                                        |                                  |
|     | R (-) 380.35                            | ...                | ...                                                    | ...                              |

Funds under 'Other Allowance' (₹380.35 lakh – entire provision) was surrendered without giving specific reason.

|     |                                                              |          |          |            |
|-----|--------------------------------------------------------------|----------|----------|------------|
| (2) | <b>797 Transfer to Port Development Fund</b>                 |          |          |            |
|     | 02 Transfer of Receipt under Ports, Lighthouses and Shipping | 3,158.10 | 2,408.39 | (-) 749.71 |

Expenditure under 'Inter Account Transfers' (₹2,408.39 lakh) depends on actual collection of receipts under Ports, Light Houses and Shipping. Reason for saving (₹749.71 lakh) have not been intimated (July 2025).

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

|     |                                                                                    |        |        |     |
|-----|------------------------------------------------------------------------------------|--------|--------|-----|
| (1) | <b>5051 CAPITAL OUTLAY ON PORTS AND LIGHT HOUSES</b>                               |        |        |     |
|     | <b>02 Minor Ports</b>                                                              |        |        |     |
|     | <b>211 Development of Works under Sagarmala Project</b>                            |        |        |     |
|     | 02 CSS – Central Share of Sagarmala Project – Dredging Works and Break Water Works |        |        |     |
|     | O 1,250.00                                                                         |        |        |     |
|     | R (-) 749.21                                                                       | 500.79 | 500.79 | ... |

Saving under 'Capital Expenses' (₹749.21 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2022-23 and 2023-24 also.

|     |                                                                                         |        |        |     |
|-----|-----------------------------------------------------------------------------------------|--------|--------|-----|
| (2) | <b>03 CSS – State Share of Sagarmala Project – Dredging Works and Break Water Works</b> |        |        |     |
|     | O 3,000.00                                                                              |        |        |     |
|     | R (-) 2,800.00                                                                          | 200.00 | 200.00 | ... |

## GRANT NO.6 – INFRASTRUCTURE DEVELOPMENT – contd.

Saving under 'Capital Expenses' (₹2,800.00 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2022-23 and 2023-24 also.

| <i>Head</i>                                        | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|----------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (3) <b>80 General</b>                              |                    |                                                        |                                  |
| <b>001 Direction and Administration</b>            |                    |                                                        |                                  |
| 01 Capital Expenses of Karnataka<br>Maritime Board |                    |                                                        |                                  |
| O 1,500.00                                         |                    |                                                        |                                  |
| R (-) 156.44                                       | 1,343.56           | 1,343.56                                               | ...                              |

Saving under 'Capital Expenses' (₹156.44 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2022-23 and 2023-24 also.

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

|                                                             |          |          |     |  |
|-------------------------------------------------------------|----------|----------|-----|--|
| (1) <b>4711 CAPITAL OUTLAY ON<br/>FLOOD CONTROL PROJECT</b> |          |          |     |  |
| <b>02 Anti-Sea Erosion Project</b>                          |          |          |     |  |
| <b>103 Civil Works</b>                                      |          |          |     |  |
| 2 Lumpsum Provision for New<br>Works                        |          |          |     |  |
| O 1,500.00                                                  |          |          |     |  |
| R (+) 1,357.00                                              | 2,857.00 | 2,857.00 | ... |  |

Additional funds under 'Sea Erosion Control Works – Major Works' (₹1,357.00 lakh) were provided through reappropriation towards sea-erosion control works.

### (vi) 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 ₹14,32,970.04 lakh (Cr.). During the year 2024-25, an amount of ₹1,20,842.18 lakh was transferred as Resources from Infrastructure Cess.

## **GRANT NO.6 – INFRASTRUCTURE DEVELOPMENT – conclud.**

The expenditure on ‘Investment in General Financial and Trading Institution’ (₹25,000.00 lakh) under this grant, ‘Capital Outlay on Roads and Bridges (CMRRF)’ (₹49,613.55 lakh) under Grant No. 07 and Capital Outlay on Roads and Bridges’ (₹40,000.00 lakh) under Grant No. 20 shown as met out of this fund head.

The balance under the fund head ‘Infrastructure Initiative Fund’ as on 31 March 2025 was ₹14,39,198.67 lakh (Cr.).

The progressive balance under the ‘Infrastructure Initiative Fund Investment Account’ stood at ₹17,13,88.00 lakh (Dr.) as on 31 March 2025.

### **(vii) 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 ₹7,511.01 lakh (Cr.). During the year 2024-25, an amount of ₹2,408.38 lakh was credited to the Fund account. An expenditure of ₹4,138.00 lakh was shown as met out of this Fund, leaving a credit balance of ₹5,781.39 lakh as on 31 March 2025. The details of the transactions relating to the Fund during the year are given in Statement No.21 of the Finance Accounts for 2024-25.



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

*Total grant      Actual      Excess (+)  
expenditure      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**  
**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                                           | 1,24,39,03,72 |  |               |               |                 |
| Supplementary                                      | 4,78,11,50    |  | 1,29,17,15,22 | 1,03,43,03,62 | (-) 25,74,11,60 |
| Amount surrendered during the<br>year (March 2025) |               |  |               |               | 16,72,38,50     |

**Capital –**

|                                                    |             |  |             |             |                |
|----------------------------------------------------|-------------|--|-------------|-------------|----------------|
| Original                                           | 87,21,08,51 |  |             |             |                |
| Supplementary                                      | 10,81,98,00 |  | 98,03,06,51 | 96,19,36,75 | (-) 1,83,69,76 |
| Amount surrendered during the<br>year (March 2025) |             |  |             |             | 1,87,14,72     |

## GRANT NO.7 - RURAL DEVELOPMENT AND PANCHAYAT RAJ – contd.

### NOTES AND COMMENTS:

(i) The expenditure under the Revenue Section ₹6,861.49 lakh initially met through the additional releases by three executive orders was later on regularized through Supplementary Provision.

(ii) An amount of ₹1,67,238.50 lakh was surrendered in the Revenue Section.

(iii) An amount of ₹18,714.72 lakh was surrendered in the Capital Section.

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

|                                                                                                                                                                     | <i>Head</i>                                                           | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving(-)</i> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|--------------------|--------------------------------------------------------|---------------------------------|
| (1)                                                                                                                                                                 | <b>2210 MEDICAL AND PUBLIC HEALTH</b>                                 |                    |                                                        |                                 |
|                                                                                                                                                                     | <b>80 General</b>                                                     |                    |                                                        |                                 |
|                                                                                                                                                                     | <b>196 Assistance to Zilla Panchayats / District Level Panchayats</b> |                    |                                                        |                                 |
|                                                                                                                                                                     | 6 Zilla Panchayats – CSS / CPS                                        |                    |                                                        |                                 |
|                                                                                                                                                                     | O 26,146.00                                                           |                    |                                                        |                                 |
|                                                                                                                                                                     | R (-) 14,499.56                                                       | 11,646.44          | 11,646.44                                              | ...                             |
| Saving under ‘XV Finance Commission Grants for strengthening Primary Health Care – Lumpsum – ZP’ (₹14,499.56 lakh) was surrendered, without giving specific reason. |                                                                       |                    |                                                        |                                 |
| (2)                                                                                                                                                                 | <b>2215 WATER SUPPLY AND SANITATION</b>                               |                    |                                                        |                                 |
|                                                                                                                                                                     | <b>01 Water Supply</b>                                                |                    |                                                        |                                 |
|                                                                                                                                                                     | <b>198 Assistance to Grama Panchyats</b>                              |                    |                                                        |                                 |
|                                                                                                                                                                     | 6 Assistance to Taluka Panchayats                                     | 36,304.00          | 21,198.82                                              | (-) 15,105.18                   |

(a) Funds under ‘CSS – Central Share – Swachha Bharath Abhiyana (Grameena) – SCSP – Lumpsum – ZP’ (₹3,834.60 lakh) provided through reappropriation to meet expenditure towards payment of pending bills proved excessive, in view of saving (₹1,950.14 lakh), reason for which have not been intimated (July 2025).

(b) Funds under ‘CSS – State Share – Swachha Bharath Abhiyana (Grameena) – SCSP – Lumpsum – ZP’ (₹2,556.41 lakh) provided through reappropriation to meet expenditure towards payment of pending bills proved excessive, in view of saving (₹1,300.10 lakh), reason for which have not been intimated (July 2025).

## GRANT NO.7 - RURAL DEVELOPMENT AND PANCHAYAT RAJ – contd.

(c) Funds under ‘CSS – Central Share – Swachha Bharath Abhiyana (Grameena) – TSP – Lumpsum – ZP’ (₹1,065.12 lakh) provided through reappropriation to meet expenditure towards payment of pending bills proved excessive, in view of saving (₹331.59 lakh), reason for which have not been intimated (July 2025).

(d) Funds under ‘CSS – State Share – Swachha Bharath Abhiyana (Grameena) – TSP – Lumpsum – ZP’ (₹710.09 lakh) provided through reappropriation to meet expenditure towards payment of pending bills proved excessive, in view of saving (₹221.07 lakh), reason for which have not been intimated (July 2025).

(e) Saving under ‘CSS – Central Share – Swachha Bharath Mission (Grameena) – Lumpsum – ZP’ (₹5,202.11 lakh) was reappropriated to other heads, without giving specific reason. There was a final saving of ₹6,278.59 lakh under this head. Please refer Note (1) (i) at the end of the Grant.

(f) Saving under ‘CSS – State Share – Swachha Bharath Mission (Grameena) – Lumpsum – ZP’ (₹2,964.11 lakh) was reappropriated to other heads, without giving specific reason. There was a final saving of ₹5,023.69 lakh under this head. Please refer Note (1)(ii) at the end of the Grant.

| <i>Head</i> |                                                          | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving(-)</i> |
|-------------|----------------------------------------------------------|--------------------|--------------------------------------------------------|---------------------------------|
| (3)         | <b>2230 LABOUR, EMPLOYMENT<br/>AND SKILL DEVELOPMENT</b> |                    |                                                        |                                 |
|             | <b>01 Labour</b>                                         |                    |                                                        |                                 |
|             | <b>198 Assistance to Grama Panchayats</b>                |                    |                                                        |                                 |
|             | 6 Grama Panchayats – CSS / CPS                           |                    |                                                        |                                 |
|             | O                                                        | 100.00             |                                                        |                                 |
|             | R                                                        | (-) 90.64          | 9.36                                                   | 9.36 ...                        |

Saving under ‘Block Grants – Lumpsum – ZP’ (₹90.64 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2022-23 and 2023-24 also.

**GRANT NO.7 - RURAL DEVELOPMENT AND PANCHAYAT RAJ – contd.**

|     | <i>Head</i>                                                                                                             | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving(-)</i> |
|-----|-------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------------------------------------------|---------------------------------|
| (4) | <b>2505 RURAL EMPLOYMENT</b>                                                                                            |                    |                                                        |                                 |
|     | <b>02 Rural Employment Guarantee Scheme</b>                                                                             |                    |                                                        |                                 |
|     | <b>101 National Rural Employment Guarantee Scheme</b>                                                                   |                    |                                                        |                                 |
|     | 03 CSS – Central Share – Mahatma Gandhi National Rural Employment Assurance Scheme (Administrative Expenses) (100% GOI) |                    |                                                        |                                 |
|     | O                                                                                                                       | 20,000.00          |                                                        |                                 |
|     | S                                                                                                                       | 5,281.36           |                                                        |                                 |
|     | R                                                                                                                       | (-) 5,240.97       | 20,040.39                                              | 20,040.39 ...                   |

Additional funds under ‘General Expenses’ (₹5,281.36.00 lakh) provided through Supplementary Provision (Second, Third and Final Instalment) towards the Scheme proved excessive, in view of saving (₹5,240.97 lakh) surrendered, since the grants from Government of India provided through SNA SPARSH, bills were not drawn due to technical error in Khajane-II. Saving occurred under this head during 2023-24 also.

|     |                                                                                                                              |           |     |         |
|-----|------------------------------------------------------------------------------------------------------------------------------|-----------|-----|---------|
| (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 reason. Saving occurred under this head during 2023-24 also.

|     |                                                                                                          |           |     |         |
|-----|----------------------------------------------------------------------------------------------------------|-----------|-----|---------|
| (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 reason. Saving occurred under this head during 2023-24 also.

**GRANT NO.7 - RURAL DEVELOPMENT AND PANCHAYAT RAJ – contd.**

|     | <i>Head</i>                                                               | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|---------------------------------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (7) | <b>60 Other Programmes</b>                                                |                    |                                                        |                                  |
|     | <b>196 Assistance to Zilla Panchayats /<br/>District Level Panchayats</b> |                    |                                                        |                                  |
|     | 6 Zilla Panchayats – CSS / CPS                                            |                    |                                                        |                                  |
|     | O 2,39,000.00                                                             |                    |                                                        |                                  |
|     | S 1,580.13                                                                | 2,40,580.13        | 1,73,308.44                                            | (-) 67,271.69                    |

(a) Additional funds under ‘CSS – State Share – Mahatma Gandhi National Rural Employment Assurance Scheme – Lumpsum – ZP’ (₹3,327.11 lakh) were partly provided through Supplementary Provision (Second Instalment) (₹1,580.13 lakh) for the scheme and partly through reappropriation (₹1,746.98 lakh) towards State Share.

(b) Saving under ‘CSS – Central Share – Mahatma Gandhi National Rural Employment Assurance Scheme – Lumpsum – ZP’ (₹1,746.98 lakh) were reappropriated to other heads, without giving specific reason. Reason for final saving (₹67,271.69 lakh) have not been intimated (July 2025).

|     |                                                        |     |     |     |
|-----|--------------------------------------------------------|-----|-----|-----|
| (8) | <b>2515 OTHER RURAL<br/>DEVELOPMENT<br/>PROGRAMMES</b> |     |     |     |
|     | <b>001 Direction and Administration</b>                |     |     |     |
|     | 50 Vacant Post Provision                               |     |     |     |
|     | O 38,378.88                                            |     |     |     |
|     | R (-) 38,378.88                                        | ... | ... | ... |

Funds under ‘Other Allowance’ (₹38,378.88 lakh – entire provision) were partly reappropriated (₹17,259.86 lakh) to other salary heads and partly surrendered (₹21,119.02 lakh) without giving specific reason.

|     |                                  |       |       |     |
|-----|----------------------------------|-------|-------|-----|
| (9) | <b>101 Panchayati Raj</b>        |       |       |     |
|     | 11 Elections to PRI Institutions |       |       |     |
|     | O 6,000.00                       |       |       |     |
|     | R (-) 5,980.87                   | 19.13 | 19.13 | ... |

Saving under ‘Other Expenses’ (₹5.980.87 lakh) was surrendered, since elections to Panchayat Raj Institutions were not conducted. Saving occurred under this head during 2022-23 and 2023-24 also.



**GRANT NO.7 - RURAL DEVELOPMENT AND PANCHAYAT RAJ – contd.**

|      | <i>Head</i>                                                   | <i>Total grant</i> | <i>Actual expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|---------------------------------------------------------------|--------------------|----------------------------------------------------|----------------------------------|
| (10) | 31 CSS – Central Share – Rashtriya Gram Swaraj Abhiyan (RGSA) |                    |                                                    |                                  |
|      | O 2,000.00                                                    |                    |                                                    |                                  |
|      | R (-) 375.00                                                  | 1,625.00           | 1.625.00                                           | ...                              |

(a) Additional funds under ‘Scheduled Caste Sub Plan’ (₹57.00 lakh) were provided through reappropriation, without giving specific reason.

(b) Saving under ‘Other Expenses’ (₹396.50 lakh) were partly reappropriated (₹134.54 lakh) to other heads and partly surrendered (₹261.96 lakh), without giving specific reason.

(c) Saving under ‘Tribal Sub Plan’ (₹29.71 lakh) was surrendered, without giving specific reason.

|      |                                                                       |     |     |     |
|------|-----------------------------------------------------------------------|-----|-----|-----|
| (11) | <b>196 Assistance to Zilla Panchayats / District Level Panchayats</b> |     |     |     |
|      | 6 Zilla Panchayats – CSS / CPS                                        |     |     |     |
|      | O 13,185.00                                                           |     |     |     |
|      | R (-) 13,185.00                                                       | ... | ... | ... |

Saving under ‘XV Finance Commission Grants to ZP’s (60% Tied: 40% Basic) – Lumpsum – ZP’ (₹13,185.00 lakh – entire provision) was surrendered, without giving specific reason. Saving occurred under this head during 2022-23 and 2023-24 also.

|      |                                                                           |     |     |     |
|------|---------------------------------------------------------------------------|-----|-----|-----|
| (12) | <b>197 Assistance to Block Panchayats / Intermediate Level Panchayats</b> |     |     |     |
|      | 6 Taluk Panchayats – CSS / CPS                                            |     |     |     |
|      | O 26,370.00                                                               |     |     |     |
|      | R (-) 26,370.00                                                           | ... | ... | ... |

Saving under ‘XV Finance Commission Grants to TP’s (60% Tied: 40% Basic) – Lumpsum – ZP’ (₹26,370.00 lakh – entire provision) was surrendered, without giving specific reason.

|      |                                           |             |             |     |
|------|-------------------------------------------|-------------|-------------|-----|
| (13) | <b>198 Assistance to Grama Panchayats</b> |             |             |     |
|      | 6 Gram Panchayats – CSS / CPS             |             |             |     |
|      | O 2,24,145.00                             |             |             |     |
|      | R (-) 71,575.72                           | 1,52,569.28 | 1,52,569.28 | ... |

Saving under ‘XV Finance Commission Grants to GP’s (60% Tied: 40% Basic) – Lumpsum – ZP’ (₹71,575.72 lakh – entire provision) was surrendered, without giving specific reason.

**GRANT NO.7 - RURAL DEVELOPMENT AND PANCHAYAT RAJ – contd.**

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

|     | <i>Head</i>                                                               | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving(-)</i> |
|-----|---------------------------------------------------------------------------|--------------------|--------------------------------------------------------|---------------------------------|
| (1) | <b>2059 PUBLIC WORKS</b>                                                  |                    |                                                        |                                 |
|     | <b>80 General</b>                                                         |                    |                                                        |                                 |
|     | <b>196 Assistance to Zilla Panchayats /<br/>District Level Panchayats</b> |                    |                                                        |                                 |
|     | 1 Zilla Panchayats                                                        |                    |                                                        |                                 |
|     | O 21,419.99                                                               |                    |                                                        |                                 |
|     | R (+) 1,111.07                                                            | 22,531.06          | 22,518.72                                              | (-) 12.34                       |

(a) Additional funds under 'Block Assistance to Zilla Panchayats – Various Districts' (₹1,049.90 lakh) provided through reappropriation towards implementation of the recommendations of 7<sup>th</sup> State Pay Commission.

(b) Additional funds under 'Uttara Kannada'(₹61.17 lakh) provided through reappropriation towards implementation of the recommendations of 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹12.34 lakh), reason for which have not been intimated (July 2025). Saving occurred under this head during 2023-24 also.

(2) **2215 WATER SUPPLY AND  
SANITATION**

**01 Water Supply**

**001 Direction and Administration**

1 Direction

|   |              |           |           |          |
|---|--------------|-----------|-----------|----------|
| O | 15,516.03    |           |           |          |
| R | (+) 1,918.19 | 17,434.22 | 17,434.23 | (+) 0.01 |

(a) Additional funds under 'Rural Water Supply and Sanitation Department – Salaries' (₹4,754.14 lakh) provided through reappropriation towards implementation of recommendations of 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹2,686.87 lakh) was surrendered, without giving specific reason.

(b) Additional funds under 'Salary of Board / Corporation Staff working in State Government' (₹66.84 lakh) were provided through reappropriation towards payment of pay and allowances to the staff working in the board / Corporation.

## GRANT NO.7 - RURAL DEVELOPMENT AND PANCHAYAT RAJ – contd.

(c) Saving under ‘Transport Expenses’ (₹47.86 lakh), ‘Pension and Retirement Benefits’ (₹42.02 lakh), ‘Contract / Outsource’ (₹47.46 lakh), ‘Daily Wages’ (₹22.84 lakh) and ‘Telephone Charges’ (₹22.36 lakh) was surrendered, without giving specific reason.

|     | <i>Head</i>                                                    | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving(-)</i> |
|-----|----------------------------------------------------------------|--------------------|--------------------------------------------------------|---------------------------------|
| (3) | <b>102 Rural Water Supply Programmes</b>                       |                    |                                                        |                                 |
|     | <b>93 CSS – State Share – Swachha Bharath Mission Grameena</b> | ...                | 1,741.05                                               | (+) 1,741.05                    |

Expenditure was accounted under ‘Scheduled Caste Sub Plan’ (₹1,524.80 lakh) and ‘Tribal Sub Plan’ (₹216.25 lakh) respectively, although provision was not made in the Budget. Please refer Note (2) at the end of the Grant.

|     |                                                                      |           |        |            |
|-----|----------------------------------------------------------------------|-----------|--------|------------|
| (4) | <b>02 Sewerage and Sanitation</b>                                    |           |        |            |
|     | <b>105 Sanitation Services</b>                                       |           |        |            |
|     | <b>03 CSS – 100% State Share – SBM (Grameena) State Top-Up Funds</b> |           |        |            |
|     | O                                                                    | 500.00    |        |            |
|     | S                                                                    | 313.00    |        |            |
|     | R                                                                    | (-) 63.60 | 749.40 | 1,249.40   |
|     |                                                                      |           |        | (+) 500.00 |

Funds under ‘Minor Works’ (₹313.00 lakh) provided through Supplementary Provision (First Instalment) provided towards the Drainage (UGD) Works of Sattur Village, Nanjangud Taluk, Mysuru District proved insufficient, in view of excess (₹500.00 lakh), reason for which have not been intimated (July 2025).

|     |                                                                |           |          |          |
|-----|----------------------------------------------------------------|-----------|----------|----------|
| (5) | <b>2515 OTHER RURAL DEVELOPMENT PROGRAMMES</b>                 |           |          |          |
|     | <b>001 Direction and Administration</b>                        |           |          |          |
|     | <b>05 Chief Engineer, Panchayat Raj Engineering Department</b> |           |          |          |
|     | O                                                              | 1,301.02  |          |          |
|     | R                                                              | (+) 49.41 | 1,350.43 | 1,346.10 |
|     |                                                                |           |          | (-) 4.33 |

(a) Additional funds under ‘Salaries’ (₹253.71 lakh) provided through reappropriation towards implementation of recommendations of 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹167.96 lakh) surrendered, without giving specific reason.

(b) Saving under ‘Non-salary’ heads (₹36.34 lakh) was surrendered, without giving specific reason (July 2025).

**GRANT NO.7 - RURAL DEVELOPMENT AND PANCHAYAT RAJ – contd.**

|     | <i>Head</i>                     | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving(-)</i> |
|-----|---------------------------------|--------------------|--------------------------------------------------------|---------------------------------|
| (6) | <b>101 Panchayati Raj</b>       |                    |                                                        |                                 |
|     | 09 Rural Development Activities |                    |                                                        |                                 |
|     | O 2,242.61                      |                    |                                                        |                                 |
|     | S 366.96                        |                    |                                                        |                                 |
|     | R (+) 682.86                    | 3,292.43           | 3,324.72                                               | (+) 32.29                       |

(a) Additional funds under ‘Grants-in-Aid – General’ (₹1,050.96 lakh) were provided partly through Supplementary Provision (Second Instalment) (₹366.96 lakh) towards Rural Development Activities and partly through reappropriation (₹684.00 lakh), without giving specific reason.

(b) Additional funds under ‘Salaries’ (₹24.14 lakh) provided through reappropriation, towards implementation of recommendations of 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹15.66 lakh) surrendered, without giving specific reason. Reason for final excess (₹23.77 lakh) have not been intimated (July 2025).

|     |                                                                |          |          |     |
|-----|----------------------------------------------------------------|----------|----------|-----|
| (7) | 32 CSS – State Share – Rashtriya<br>Gram Swaraj Abhiyan (RGSA) |          |          |     |
|     | O 1,000.00                                                     |          |          |     |
|     | R (+) 83.33                                                    | 1,083.33 | 1,083.33 | ... |

Additional funds under ‘Other Expenses’ (₹63.25 lakh) and ‘Scheduled Caste Sub Plan’ (₹14.29 lakh) were provided through reappropriation, without giving specific reason.

|     |                                                                     |        |        |     |
|-----|---------------------------------------------------------------------|--------|--------|-----|
| (8) | <b>102 Community Development</b>                                    |        |        |     |
|     | 08 Abdul Nazir Sab State Institute of<br>Rural Development (ANSIRD) |        |        |     |
|     | O 486.73                                                            |        |        |     |
|     | R (+) 172.19                                                        | 658.92 | 658.92 | ... |

Additional funds under ‘Grants-in-Aid – Salaries’ (₹198.46 lakh) provided through reappropriation to meet the expenditure towards payment of arrears of salary due to implementation of recommendation of 7<sup>th</sup> State Pay Commission and salary for the month of January / February 2001 and for payment of pay and allowances to officers / staff who had reported against vacant posts proved excessive, in view of saving (₹26.26 lakh) surrendered, without giving specific reason.

|     |                                                                         |           |           |           |
|-----|-------------------------------------------------------------------------|-----------|-----------|-----------|
| (9) | <b>196 Assistance to Zilla Panchayats<br/>District Level Panchayats</b> |           |           |           |
|     | 1 Zilla Panchayats                                                      |           |           |           |
|     | O 51,702.75                                                             |           |           |           |
|     | R (+) 1,835.86                                                          | 53,538.61 | 53,474.37 | (-) 64.24 |

**GRANT NO.7 - RURAL DEVELOPMENT AND PANCHAYAT RAJ – contd.**

(a) Additional funds under ‘Creche for Children (Koosina Mane) – Lumpsum – ZP’ (₹3,000.00 lakh) provided through reappropriation proved excessive, in view of saving (₹23.51 lakh), reason for which have not been intimated (July 2025).

(b) Saving under ‘Maintenance Grants – Zilla Panchayats including Consolidated Salaries Lumpsum – ZP’ (₹1,844.00 lakh) was reappropriated to other heads, as elections to the post of Chairman and Vice Chairman of Zilla Panchayat were not conducted. Reason for final saving (₹40.72 lakh) have not been intimated (July 2025).

|      | <i>Head</i>                                  | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving(-)</i> |
|------|----------------------------------------------|--------------------|--------------------------------------------------------|---------------------------------|
| (10) | <b>3054 ROADS AND BRIDGES</b>                |                    |                                                        |                                 |
|      | <b>80 General</b>                            |                    |                                                        |                                 |
|      | <b>001 Direction and Administration</b>      |                    |                                                        |                                 |
|      | 02 KRRDA – Project Division and Sub Division |                    |                                                        |                                 |
|      | O                                            | 5,546.71           |                                                        |                                 |
|      | R                                            | (+) 522.55         | 6,069.26                                               | 6,002.66                        |
|      |                                              |                    |                                                        | (-) 66.60                       |

(a) Additional funds under ‘Salaries’ (₹991.60 lakh) provided through reappropriation towards implementation of recommendations of 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹619.62 lakh) surrendered, without giving specific reason. Reason for final saving (₹66.60 lakh) have not been intimated (July 2025).

(b) Additional funds under ‘Contract / Outsource’ (₹241.00 lakh) provided through reappropriation to meet expenditure towards payment of monthly salary to the employees working on contract basis proved excessive, in view of saving (₹24.99 lakh) surrendered, without giving specific reason.

(c) Saving mainly under ‘Building Expenses’ (₹39.48 lakh) surrendered, without giving specific reason.

|      |                                                                         |           |           |            |
|------|-------------------------------------------------------------------------|-----------|-----------|------------|
| (11) | <b>196 Assistance to Zilla Panchayats<br/>District Level Panchayats</b> |           |           |            |
|      | 1 Zilla Panchayats                                                      | 33,414.23 | 33,679.57 | (+) 265.34 |

Reason for excess under ‘Special Grants for Rural Roads – Lumpsum – ZP (₹276.24 lakh) have not been intimated (July 2025).

## **GRANT NO.7 - RURAL DEVELOPMENT AND PANCHAYAT RAJ – conclud.**

**NOTE 1:** (i) An expenditure of ₹3,192.32 lakh in respect of Central Accounting Unit (CAU) accounts for the year 2023-24 has been included below the object head '300-Lumpsum' under the Head of Account 2215-01-198-6-01 [Please refer SI. No. (2) (e) below para (iv) of Notes and Comments at Page No. 95].

(ii) An expenditure of ₹2,128.21 lakh in respect of Central Accounting Unit (CAU) accounts for the year 2023-24 has been included below the object head '300-Lumpsum' under the Head of Account 2215-01-198-6-02 [Please refer SI. No.(2) (f) below para (iv) of Notes and Comments at Page No. 95].

**NOTE 2:** Excess of ₹1,524.80 lakh and ₹216.25 lakh under the object heads '422-Scheduled Caste Sub Plan' and '423-Tribal Sub Plan' is due to inclusion of expenditure under Central Accounting Unit (CAU) accounts for the year 2023-24 against 'NIL' budget provision [Please refer SI. No.(3) of para (v) of Notes and Comments at page No. 100].

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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	18,65,53,12				
Supplementary	2,72,05,20		21,37,58,32	18,12,55,16	(-) 3,25,03,16
Amount surrendered during the year (March 2025)					2,56,26,60

Charged –

Original	15,15,00				
Supplementary	...		15,15,00	7,47,50	(-) 7,67,50
Amount surrendered during the year (March 2025)					3,83

Capital –

Voted –

Original	6,09,81,00				
Supplementary	3,00,00,00		9,09,81,00	7,86,11,06	(-) 1,23,69,94
Amount surrendered during the year (March 2025)					1,23,69,94

NOTES AND COMMENTS:

(i) The expenditure under the Revenue Section of the Voted Grant ₹17,659.43 lakh initially met through the additional releases by eight executive orders, was later on regularised through Supplementary provision.

(ii) An amount of ₹25,626.60 lakh was surrendered in the Revenue Section of the Voted Grant.

GRANT NO.8 - FOREST, ECOLOGY AND ENVIRONMENT – contd.

(iii) An amount of ₹3.83 lakh was surrendered in the Revenue Section of the *Charged* Appropriation.

(iv) An amount of ₹12,369.94 lakh was surrendered in the Capital Section of the Voted Grant.

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

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(1)	2406 FORESTRY AND WILD LIFE			
	01 Forestry			
	001 Direction and Administration			
	1 Direction			
	O 18,693.84			
	R (-) 18,693.82	0.02	0.02	...

Funds under ‘Vacant Post Provision – Other Allowance’ (₹18,692.82 lakh – entire provision) were partly reappropriated (₹14,205.49 lakh) towards the implementation of the recommendations of the 7th State Pay Commission and partly surrendered (₹4,487.33 lakh) towards non-filling up of vacant posts.

(2)	02 Environmental Forestry and Wild Life			
	110 Wild Life Preservation			
	02 CSS – Central Share – Project Tiger and Elephant			
	O 2,500.00			
	S 1,290.63			
	R (-) 989.37	2,801.26	2,801.26	...

(a) Additional funds under ‘Tribal Sub Plan’ (₹1,290.63 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards Central Share under Tribal Sub Plan to Centrally Sponsored Scheme Tiger Project.

(b) Saving under ‘Minor Works’ (₹940.05 lakh) and ‘Scheduled Caste Sub Plan’ (₹49.32 lakh) due to non-release of funds as per action Plan approved by the Government of India, was surrendered. Saving occurred under this head during 2022-23 and 2023-24 also.

(3)	32 CSS – State Share – Project Tiger and Elephant			
	O 1,633.00			
	S 1,296.31			
	R (-) 395.84	2,533.47	2,533.46	(-) 0.01

GRANT NO.8 - FOREST, ECOLOGY AND ENVIRONMENT – contd.

(a) Additional funds under ‘Scheduled Cast Sub Plan’ (₹37.65 lakh) and ‘Tribal Sub Plan’ (₹1,258.66 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards the State Share under Tribal Sub Plan to centrally Sponsored Scheme Tiger project.

(b) Saving under ‘Minor Works’ (₹395.84 lakh) due to the non-release of funds from the Government of India, was surrendered.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(4)	47 CSS – Central Share – Integrated Development of Wild Life Habitats				
		O 1,558.00			
		R (-) 757.17	800.83	800.83	...

Saving under ‘Minor Works’ (₹699.57 lakh), ‘Scheduled Caste Sub Plan’ (₹28.80 lakh) and ‘Tribal Sub Plan’ (₹28.80 lakh) due to non-release of funds from the Government of India, was surrendered. Saving occurred under this head during 2022-23 and 2023-24 also.

(5)	53 CSS – Central Share – Green India Mission				
		O 376.00			
		S 187.73			
		R (-) 64.61	499.12	499.12	...

(a) Additional funds under ‘Minor Works’ (₹162.69 lakh) and ‘Tribal Sub Plan’ (₹25.04 lakh) were provided through Supplementary Provision (Second Instalment) towards the Centrally Sponsored Green India Mission to Central Share.

(b) Saving under ‘Scheduled Caste Sub Plan’ (₹64.61 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2022-23 and 2023-24 also.

(6)	56 CSS – State Share – Green India Mission				
		O 250.00			
		S 119.27			
		R (-) 43.00	326.27	326.27	...

(a) Additional Funds under ‘Minor Works’ (₹103.59 lakh) and ‘Tribal Sub Plan’ (₹15.68 lakh) were provided through Supplementary Provision (Second Instalment) towards the Centrally Sponsored Green India Mission to State Share.

GRANT NO.8 - FOREST, ECOLOGY AND ENVIRONMENT – contd.

(b) Saving under ‘Scheduled Caste Sub Plan’ (₹43.00 lakh) due to non-release of funds from the Government of India, was surrendered. Saving occurred under this head during 2022-23 and 2023-24 also.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(7)	57 CSS – State Share – Integrated Development of Wild Life Habitats			
	O 1,218.00			
	R (-) 683.75	534.25	534.25	...

Saving under ‘Minor Works’ (₹494.87 lakh), ‘Scheduled Caste Sub Plan’ (₹94.44 lakh) and ‘Tribal Sub Plan’ (₹94.44 lakh) due to non-release of funds from the Government of India, was surrendered. Saving occurred under this head during 2022-23 and 2023-24 also.

(8) **04 Afforestation and ecology Development**

103 State Compensatory Afforestation (SCAF)

1 Compensatory Afforestation

O	17,652.51			
S	20,350.49			
R	(-) 5,451.68	32,551.32	23,354.31	(-) 9,197.01

(a) Additional funds under ‘Compensatory Afforestation – Minor Works’ (₹9,379.00 lakh) were provided through Supplementary Provision (Second Instalment) towards CAMPA activities proved excessive, in view of saving (₹4,970.66 lakh) surrendered, due to funds earmarked for SMC and fencing work, remedial plantation, survey and demarcation.

(b) Additional funds under ‘Net Present Value of Forest Land – Minor Works’ (₹6,258.00 lakh) were provided through Supplementary Provision (Second Instalment) towards CAMPA activities.

(c) Additional funds under ‘Other works undertaken under SCAF – Minor Works’ (₹4,590.00 lakh) were provided through Supplementary Provision (Second, Third and Final Instalment) towards CAMPA activities proved excessive, in view of saving (₹29.60 lakh) surrendered, due to funds earmarked for the advance work of the wildlife mitigation Plan.

GRANT NO.8 - FOREST, ECOLOGY AND ENVIRONMENT – contd.

(d) Additional funds under ‘Catchment Area Treatment Plan – Minor Works’ (₹95.00 lakh) provided through Supplementary Provision (Second Instalment) towards CAMPA activities proved unnecessary, in view of saving (₹98.19 lakh) surrendered, due to funds earmarked for CATP advance work.

(e) (i) Additional funds under ‘Work undertaken out of the interest earned from SCAF – Contract / Outsource’ (₹21.49 lakh) were provided through Supplementary Provision (Second Instalment) towards CAMPA activities proved unnecessary, in view of saving (₹47.49 lakh) surrendered, due to salaries of outsourced employees working in the PCCF (FC) units were not paid from the CAMPA accounts head.

(ii) Saving under ‘Work Undertaken out of the Interest Earned from SCAF – Minor Works’ (₹303.63 lakh) was surrendered, without giving specific reason. Reason for final saving (₹9,196.00 lakh) have not been intimated (July 2025).

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>	
(9) 3435 ECOLOGY AND ENVIRONMENT			
03 Environmental Research and Ecological Regeneration			
003 Environmental Education / Training / Extension			
15 Environment Management and Policy Research Institute			
O 520.35			
R (-) 235.21	285.14	285.14	...

Saving under ‘Grants-in-Aid – General’ (₹121.93 lakh) and ‘Grants-in-Aid – Salaries’ (₹101.87 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

(10) 50 Vacant Post Provision			
O 156.02			
R (-) 156.02	...	...	...

Funds under ‘Other Allowance’ (₹156.02 lakh – entire provision) were partly reappropriated (₹15.88 lakh) towards the implementation of recommendations of 7th State Pay Commission and partly surrendered (₹140.14 lakh) without giving specific reason.

GRANT NO.8 - FOREST, ECOLOGY AND ENVIRONMENT – contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(11)	103 Research and Ecological Regeneration				
	06 Protection of Bio-diversity in the State				
	O	354.34			
	R	(-) 68.81	285.53	285.53	...

Saving under 'Grants-in-Aid – General' (₹56.66 lakh) was surrendered, without giving specific reason.

(12)	60 Others				
	800 Other Expenditure				
	03 Coastal Management				
	O	165.76			
	S	72.77			
	R	(-) 45.73	192.80	192.78	(-) 0.02

(a) Additional Funds under 'General Expenses' (₹72.77 lakh) were provided through Supplementary Provision (First Instalment) towards payment of balance amount for preparation of Coastal Zone Management Plan.

(b) Saving under 'Salaries' (₹45.97 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

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

(1)	2406 FORESTRY AND WILD LIFE				
	01 Forestry				
	001 Direction and Administration				
	2 Executive Establishment				
	O	78,066.10			
	R	(+) 1,026.90	79,093.00	79,093.00	...

(a) Additional funds under 'Forest Department Establishment and Administrative Expenditure – Salaries' (₹13,539.46 lakh) were provided through reappropriation towards the payment of salaries, medical and other allowances of officers and staff of Forest Department proved excessive, in view of saving (₹10,479.12 lakh) was surrendered, due to the implementation of recommendations of 7th State Pay Commission to the Karnataka State Government Employees.

GRANT NO.8 - FOREST, ECOLOGY AND ENVIRONMENT – contd.

(b) Additional funds under 'General Expenses' (₹251.00 lakh) provided through reappropriation towards the shortage of funds to cover the expenses of the 27th National Forest Games proved excessive, in view of saving (₹156.27 lakh) surrendered, without giving specific reason.

(c) Additional funds under 'Pension and Retirement Benefits' (₹70.00 lakh) provided through reappropriation to pay Gratuity to daily wage workers proved excessive, in view of saving (₹16.62 lakh) surrendered, without giving specific reason.

(d) Saving under 'Daily Wages' (₹1,686.37 lakh) were partly reappropriated (₹1,066.34 lakh) towards absenteeism and premature death of daily wage workers and partly surrendered (₹620.03 lakh) as per the instructions to pay the salary after the completion of financial year to daily wage employees.

(e) Saving under 'Transport Expenses' (₹338.48 lakh), 'Contract / Outsource' (₹122.30 lakh) and 'Telephone Charges' (₹24.44 lakh) was surrendered, without giving specific reason.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>		
(2)	003 Education and Training			
	01 Working Plan, Research and Training Institutions			
	O	1,300.00		
	R	(+) 326.83	1,626.83	1,626.84
				(+) 0.01

Additional funds under 'Subsidiary Expenses' (₹345.34 lakh) provided through reappropriation towards the payment of salary allowances for the training period of Indian Forest Service officers of the State Cadre proved excessive, in view of saving (₹14.92 lakh) surrendered, without giving specific reason.

GRANT NO.8 - FOREST, ECOLOGY AND ENVIRONMENT – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(3)	101 Forest Conservation, Development and Regeneration			
	2 Other Schemes			
	O 4,435.00			
	S 1,942.00			
	R (+) 336.98	6,713.98	6,946.12	(+) 232.14

(a) Additional funds under ‘Afforestation in Other Areas – Minor Works’ (₹1,026.00 lakh) were provided through Supplementary Provision (Second, Third and Final Instalment) towards Afforestation Work.

(b) (i) Additional funds under ‘CSS – State Share – National Bamboo Mission – Minor Works’ (₹353.49 lakh) were provided through Supplementary Provision (Second, Third and Final Instalment) towards Centrally Sponsored Scheme National Bamboo Mission to State Share.

(ii) Additional funds under ‘Scheduled Caste Sub Plan’ (₹79.22 lakh) were provided through Supplementary Provision (Second, Third and Final Instalment) towards Centrally Sponsored Scheme National Bamboo Mission to Central Share.

(iii) Additional funds ‘Tribal Sub Plan’ (₹33.29 lakh) were provided through Supplementary Provision (Second, Third and Final Instalment) towards Centrally Sponsored Scheme National Bamboo Mission to State Share.

(c) Additional funds under ‘CSS – Central Share – National Bamboo Mission – Minor Works’ (₹341.00 lakh), ‘Scheduled Caste Sub Plan’ (₹77.00 lakh) and ‘Tribal Sub Plan’ (₹32.00 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards Centrally Sponsored Scheme National Bamboo Mission to Central Share proved insufficient, in view of excess (₹189.71 lakh), (₹29.39 lakh) and (₹13.25 lakh) respectively, reason for which have not been intimated (July 2025).

(d) Additional funds under ‘Forest Protection, Regeneration and Cultural Operation – Minor Works’ (₹400.00 lakh) were provided through reappropriation towards wildfire control measures.

GRANT NO.8 - FOREST, ECOLOGY AND ENVIRONMENT – contd.

(e) Saving under ‘CSS – State Share – Implementation Management Action Plan for Mangroves – Minor Works’ (₹50.00 lakh – entire provision) due to non-release of funds from the Government of India, was surrendered.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(4)	797 Transfer to Reserve Funds and Deposit Accounts			
	04 Transfer to Afforestation Receipts to Afforestation Fund for Compensatory and Environmental Losses	5,000.00	7,584.89	(+) 2,584.89

Expenditure under ‘Inter Account Transfers’ (₹7,584.89 lakh) depends on the actual collection of receipts from sanctuaries that stood transferred to the fund under Public Account of the State. Excess (₹2,584.89 lakh) indicates that the actual receipts are more than the estimated receipts.

(5)	02 Environmental Forestry and Wild Life			
	110 Wild Life Preservation			
	54 Nature Conservation Wild life Habitat Management			
	O	5,338.61		
	R	(+) 45.77	5,384.38	5,384.38 ...

(a) Additional funds under ‘Contract / Outsource’ (₹226.26 lakh) were provided through reappropriation towards payment of hardship allowance to personnel working on contract / outsource basis in the work force teams and outsourcing employees.

(b) Saving mainly under ‘Financial Assistance / Relief’ (₹168.00 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

GRANT NO.8 - FOREST, ECOLOGY AND ENVIRONMENT – contd.

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

<i>Head</i>	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>(In lakhs of rupees)</i>		
(1) 2406 FORESTRY AND WILD LIFE			
01 Forestry			
797 Transfer to Reserve Funds and Deposit Accounts			
01 Transfer of Forest Development Fee to Karnataka Forest Development Fund	1,500.00	736.32	(-) 763.68

Expenditure under ‘Inter Account Transfers’ (₹736.32 lakh) depends on the actual collection of receipts from sanctuaries that stood transferred to the fund under Public Account of the State. Saving (₹763.68 lakh) indicates that the actual receipts were less than the estimated receipts.

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

(1) 4406 CAPITAL OUTLAY ON FORESTRY AND WILD LIFE			
01 Forestry			
101 Forest Conservation, Development and Regeneration			
02 Flexi Fund			
O 20,250.00			
S 30,000.00			
R (-) 12,357.96	37,892.04	37,892.04	...

Additional funds under ‘Major Works’ (₹30,000.00 lakh) provided through Supplementary Provision (Second Instalment) to meet the expenditure of Karnataka Forest Development Fund proved excessive, in view of saving (₹12,357.66 lakh) surrendered, without giving specific reason.

(ix) 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.

GRANT NO.8 - FOREST, ECOLOGY AND ENVIRONMENT – contd.

There was an opening balance of ₹3,03,775.85 lakh as on 1 April 2024. During the year 2024-25, an amount of ₹736.32 lakh was credited to the Fund. An expenditure of ₹30,000.00 lakh under this Grant was met out of the Fund. The closing balance was ₹2,74,512.17 lakh as on 31 March 2025. The details of the transactions of the Fund are given in Statement No.21 of the Finance Accounts 2024-25 and stands included under ‘8229 – Development and Welfare Funds – Other Development and Welfare Fund’.

(x) 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 ₹277.16 lakh as on 1 April 2024. During the year 2024-25, an amount of ₹99.98 lakh received as ‘Receipts from Sanctuaries’ was credited to the Fund Head. An expenditure of ₹2.42 lakh under this Grant was met out of the Fund Head during the year, leaving a balance of ₹179.61 lakh as on 31 March 2025.

The details of the transactions of the Fund are given in Statement No.21 of the Finance Accounts 2024-25 and stands included under ‘8229 – Development and Welfare Fund – Other Development and Welfare Fund’.

GRANT NO.8 - FOREST, ECOLOGY AND ENVIRONMENT – contd.

(xi) 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 ₹22,838.54 lakh as on 1 April 2024. During the year 2024-25, an amount of ₹6,531.35 lakh was credited to the Fund Head. An expenditure of ₹2,029.36 lakh under this Grant was shown as met out of the Fund Head, leaving a balance of ₹27,340.53 lakh as on 31 March 2025.

The details of the transactions of the Fund are given in Statement No.21 of the Finance Accounts 2024-25 and stands included under '8229 – Development and Welfare Fund – Other Development and Welfare Fund'.

(xii) 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)

GRANT NO.8 - FOREST, ECOLOGY AND ENVIRONMENT – conclud.

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. It should be ensured that the 10% of Central Share of funds realised from User Agencies into SCAF is transferred National fund on monthly basis.

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 ₹76,484.83 lakh as on 1 April 2024. During the year 2024-25, 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 ₹66,791.88 lakh under Major Head 8121. An expenditure of ₹23,354.31 lakh was shown as met out of the Fund Head. The total balance in the State Compensatory Afforestation Fund as on 31 March 2025 was ₹1,19,922.41 lakh.

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**GRANT NO.9 – CO-OPERATION  
(ALL VOTED)**

|              |                                                         | <i>Total grant</i>              | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|--------------|---------------------------------------------------------|---------------------------------|-------------------------------|----------------------------------|
|              |                                                         | <i>(In thousands of rupees)</i> |                               |                                  |
| MAJOR HEADS: |                                                         |                                 |                               |                                  |
| 2425         | CO-OPERATION                                            |                                 |                               |                                  |
| 3475         | OTHER GENERAL ECONOMIC<br>SERVICES                      |                                 |                               |                                  |
| 4425         | CAPITAL OUTLAY ON<br>COOPERATION                        |                                 |                               |                                  |
| 5475         | CAPITAL OUTLAY ON OTHER<br>GENERAL ECONOMIC<br>SERVICES |                                 |                               |                                  |
| 6408         | LOANS FOR FOOD STORAGE<br>AND WAREHOUSING               |                                 |                               |                                  |
| 6416         | LOANS TO AGRICULTURAL<br>FINANCIAL INSTITUTIONS         |                                 |                               |                                  |

**Revenue –**

|                                                    |             |             |             |                |
|----------------------------------------------------|-------------|-------------|-------------|----------------|
| Original                                           | 20,49,75,55 |             |             |                |
| Supplementary                                      | 36,80       | 20,50,12,35 | 19,03,91,19 | (-) 1,46,21,16 |
| Amount surrendered during the<br>year (March 2025) |             |             |             | 1,45,66,21     |

**Capital –**

|                                                    |            |            |            |           |
|----------------------------------------------------|------------|------------|------------|-----------|
| Original                                           | 2,29,65,20 |            |            |           |
| Supplementary                                      | 45,00      | 2,30,10,20 | 2,29,99,74 | (-) 10,46 |
| Amount surrendered during the<br>year (March 2025) |            |            |            | 10,46     |

**NOTES AND COMMENTS:**

**(i)** An amount of ₹14,566.21 lakh was surrendered in the Revenue Section.

**(ii)** An amount of ₹10.46 lakh was surrendered in the Capital Section.

## GRANT NO.9 – CO-OPERATION – contd.

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

|     | <i>Head</i>                             | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-----------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (1) | <b>2425 CO-OPERATION</b>                |                    |                                                        |                                  |
|     | <b>001 Direction and Administration</b> |                    |                                                        |                                  |
|     | 50 Vacant Post Provision                |                    |                                                        |                                  |
|     | O 8,016.64                              |                    |                                                        |                                  |
|     | R (-) 8,016.64                          | ...                | ...                                                    | ...                              |

Funds under 'Other Allowance' (₹8,016.64 lakh – entire provision) was partly reappropriated (₹5,862.74 lakh) to other heads and partly surrendered (₹2,153.90 lakh), without giving specific reason.

|     |                                     |        |        |          |
|-----|-------------------------------------|--------|--------|----------|
| (2) | <b>004 Research and Evaluation</b>  |        |        |          |
|     | 03 Co-operative Election Commission |        |        |          |
|     | O 385.24                            |        |        |          |
|     | R (-) 80.15                         | 305.09 | 305.07 | (-) 0.02 |

(a) Additional funds under 'Salaries' (₹48.10 lakh) provided through reappropriation towards implementation of the recommendation of 7<sup>th</sup> State Pay Commission proved unnecessary, in view of saving (₹158.58 lakh) surrendered, without giving specific reason.

(b) Additional funds under 'General Expenses' (₹40.00 lakh) were provided through reappropriation to meet the expenditure towards payment of fees to Senior Advocate.

|     |                                                                  |        |       |           |
|-----|------------------------------------------------------------------|--------|-------|-----------|
| (3) | <b>108 Assistance to Other Co-operatives</b>                     |        |       |           |
|     | 39 Establishment of Marketing Infrastructure to LAMPS Federation |        |       |           |
|     |                                                                  | 100.00 | 50.00 | (-) 50.00 |

Reason for saving under 'Tribal Sub Plan' (₹50.00 lakh) have not been intimated (July 2025).

## GRANT NO.9 – CO-OPERATION – contd.

(iv) Excess in the Revenue Section occurred under:

|     | <i>Head</i>                                                                                                  |   | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|--------------------------------------------------------------------------------------------------------------|---|--------------------|--------------------------------------------------------|----------------------------------|
| (1) | <b>2425 CO-OPERATION</b>                                                                                     |   |                    |                                                        |                                  |
|     | <b>001 Direction and Administration</b>                                                                      |   |                    |                                                        |                                  |
|     | 02 CSS – Central Share –<br>Computerisation of office of the<br>Registrar of Co-operative<br>Societies (RCS) |   |                    |                                                        |                                  |
|     |                                                                                                              | O | ...                |                                                        |                                  |
|     |                                                                                                              | S | 13.08              |                                                        |                                  |
|     |                                                                                                              | R | (+) 35.15          | 48.23                                                  | 48.23                            |
|     |                                                                                                              |   |                    |                                                        | ...                              |

Additional funds under ‘Other Expenses’ (₹48.23 lakh) were provided partly through Supplementary Provision (First Instalment) (₹13.08 lakh) and partly through reappropriation (₹35.15 lakh) as Central Share towards computerization of RCS office.

|     |                                                                                                            |   |           |       |       |
|-----|------------------------------------------------------------------------------------------------------------|---|-----------|-------|-------|
| (2) | 04 CSS – State Share –<br>Computerisation of office of the<br>Registrar of Co-operative<br>Societies (RCS) |   |           |       |       |
|     |                                                                                                            | O | ...       |       |       |
|     |                                                                                                            | S | 8.72      |       |       |
|     |                                                                                                            | R | (+) 23.43 | 32.15 | 32.15 |
|     |                                                                                                            |   |           |       | ...   |

Additional funds under ‘Other Expenses’ (₹32.15 lakh) were provided partly through Supplementary Provision (First Instalment) (₹8.72 lakh) and partly through reappropriation (₹23.43 lakh) as State Share against Central release under CSS – Computerization of RCS office.

|     |                                   |   |            |          |          |
|-----|-----------------------------------|---|------------|----------|----------|
| (3) | <b>101 Audit of Co-operatives</b> |   |            |          |          |
|     | 01 Co-operative Audit             |   |            |          |          |
|     |                                   | O | 4,764.94   |          |          |
|     |                                   | R | (+) 290.41 | 5,055.35 | 5,055.34 |
|     |                                   |   |            |          | (-) 0.01 |

(a) Additional funds under ‘Salaries’ (₹1,444.12 lakh) provided through reappropriation towards implementation of recommendation of 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹1,078.85 lakh) surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

(b) Saving mainly under ‘Contract / Outsource’ (₹56.14 lakh) was partly reappropriated (₹10.00 lakh) to other heads and partly surrendered (₹46.14 lakh), without giving specific reason.

**GRANT NO.9 – CO-OPERATION – conclud.**

|     | <i>Head</i>                                                          | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|----------------------------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (4) | <b>108 Assistance to Other<br/>Co-operatives</b>                     |                    |                                                        |                                  |
|     | 52 Karnataka State Co-operative<br>Spinning Mills Federation Limited |                    |                                                        |                                  |
|     | O 8.53                                                               |                    |                                                        |                                  |
|     | R (+) 5.31                                                           | 13.84              | 13.84                                                  | ...                              |

Additional funds under 'Grants-in-Aid – Salaries' (₹6.29 lakh) were provided through reappropriation to meet expenditure towards payment of salary to staff (three in number) of Karnataka State Co-operative Spinning Mills Federation Limited.

|     |                                                                                                                             |        |        |     |
|-----|-----------------------------------------------------------------------------------------------------------------------------|--------|--------|-----|
| (5) | 58 Enrolment of BPL, SC, ST, BC,<br>Minority Women and Physically<br>Challenged as Members of all<br>Types of Co-operatives |        |        |     |
|     | O 100.00                                                                                                                    |        |        |     |
|     | R (+) 149.58                                                                                                                | 249.58 | 249.58 | ... |

Additional funds under 'Scheduled Caste Sub Plan' (₹100.00 lakh) and 'Tribal Sub Plan' (₹50.00 lakh) were provided through reappropriation towards registration of SC and ST as members in various co-operative societies.

(6) **3475 OTHER GENERAL  
ECONOMIC SERVICES**

**107 Regulation of Markets**

**02 Marketing Committees**

|   |            |          |          |     |
|---|------------|----------|----------|-----|
| O | 7,548.66   |          |          |     |
| R | (+) 278.11 | 7,826.77 | 7,826.77 | ... |

(a) Additional funds under 'Salaries' (₹1,802.56 lakh) provided through reappropriation towards implementation of recommendation of 7<sup>th</sup> State Pay Commission and also to meet expenditure towards payment of arrears of pay and allowances to officers / staff proved excessive, in view of saving (₹1,482.79 lakh) due to technical error in HRMS and Khazane-2, payment of difference of pay and allowances was not made to officers/staff, was surrendered.

(b) Saving mainly under 'General Expenses' (₹32.71 lakh) was surrendered, since Elections/By-elections was not conducted to APMC.

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**GRANT NO.10 – SOCIAL WELFARE
(ALL VOTED)**

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
<i>(In thousands of rupees)</i>				
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 –				
Original	1,01,23,28,95			
Supplementary	10,17,19,70	1,11,40,48,65	1,03,82,52,87	(-) 7,57,95,78
Amount surrendered during the year (March 2025)				5,07,17,45
Capital –				
Original	32,10,43,12			
Supplementary	6,32,04,40	38,42,47,52	38,12,11,13	(-) 30,36,39
Amount surrendered during the year (March 2025)				20,36,18

NOTES AND COMMENTS:

- (i) The expenditure in the Revenue Section ₹43,068.53 lakh initially met through the additional releases by seven executive orders, was later on regularised through Supplementary provision.
- (ii) An amount of ₹5,07,17.45 lakh was surrendered in the Revenue Section.
- (iii) The expenditure in the Capital Section ₹51,828.40 lakh initially met through the additional release by five executive orders, was later on regularised through Supplementary provision.
- (iv) An amount of ₹2,036.18 lakh was surrendered in Capital Section.

GRANT NO.10 - SOCIAL WELFARE – contd.

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

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(1)	2225 WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES			
	01 Welfare of Scheduled Castes			
	001 Direction and Administration			
	07 Karnataka State Commission for SCs and STs			
	O 345.51			
	R (-) 65.62	279.89	292.88	(+) 12.99

(a) Additional funds under ‘Salaries’ (₹39.17 lakh) provided through reappropriation towards implementing the recommendations of the 7th State Pay Commission proved excessive, in view saving (₹38.51 lakh) was surrendered, without giving specific reason.

(b) Saving under ‘Non-Salaries’ (₹66.28 lakh) was surrendered, without giving specific reason.

(2)	50 Vacant Post Provision			
	O 18,862.87			
	R (-) 18,855.98	6.89	...	(-) 6.89

Saving under ‘Other Allowance’ (₹18,855.98 lakh – entire provision) was partly reappropriated (₹18,473.88 lakh) to other heads and partly surrendered (₹382.10 lakh), without giving specific reason.

(3)	277 Education			
	66 CSS – Central Share – Conducting Seminars and Workshops			
	O 100.00			
	R (-) 49.39	50.61	50.61	...

Saving under ‘Other Expenses’ (₹49.39 lakh) was surrendered, due to non-release of funds from the Government of India.

(4)	67 CSS – Central Share – Eradication of Untouchability			
	O 3,000.00			
	R (-) 685.00	2,315.00	2,315.00	...

GRANT NO.10 - SOCIAL WELFARE – contd.

Saving under ‘General Expenses’ (₹685.00 lakh) was surrendered, due to non-release of funds from the Government of India.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(5)	69 Karnataka State Safai Karmachari Commission				
	O	341.46			
	R	(-) 73.08	268.38	298.48	(+) 30.10

(a) Additional funds under ‘Salaries’ (₹27.29 lakh) provided through reappropriation toward implementing the recommendations of the 7th State Pay Commission proved unnecessary, in view of saving (₹76.42 lakh) was surrendered, without giving specific reason.

(b) Reason for excess under ‘Office Expenses’ (₹24.04 lakh) has not been intimated (July 2025).

(6)	70 CSS – State Share – Conducting Seminars and Workshops				
	O	100.00			
	R	(-) 50.00	50.00	50.00	...

Saving under ‘Other Expenses’ (₹50.00 lakh) was surrendered, without giving specific reason.

(7)	71 CSS – State Share – Eradication of Untouchability				
	O	3,000.00			
	R	(-) 1,500.00	1,500.00	1,500.00	...

Saving under ‘General Expenses’ (₹1,500.00 lakh) was surrendered, without giving specific reason.

(8)	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	15,000.00			
	R	(-) 14,398.59	601.41	601.41	...

Saving under ‘Other Expenses’ (₹14,398.59 lakh) was partly reappropriated to other heads (₹1,710.86 lakh) and partly surrendered (₹12,687.73 lakh), without giving specific reason.

GRANT NO.10 - SOCIAL WELFARE – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(9)	796 Tribal Area Sub-Plan			
	01 CSS – Central Share – Compensation to SC / ST victims			
	O 5,000.00			
	R (-) 2,500.00	2,500.00	2,500.00	...

Saving under ‘Financial Assistance / Relief’ (₹2,500.00 lakh) was surrendered, without giving specific reason.

(10)	03 CSS – State Share – Compensation to SC / ST victims			
	O 5,000.00			
	R (-) 2,500.00	2,500.00	2,500.00	...

Saving under ‘Financial Assistance / Relief’ (₹2,500.00 lakh) was surrendered, without giving specific reason.

(11)	02 Welfare of Scheduled Tribes			
	001 Direction and Administration			
	50 Vacant Post Provision			
	O 2,941.50			
	R (-) 2,941.50	...	...	...

Funds under ‘Other Allowance’ (₹2,941.50 lakh – entire provision) was partly reappropriated (₹387.03 lakh) to other heads and partly surrendered (₹2,554.47 lakh) without giving specific reason.

(12)	197 Assistance to Block Panchayats / Intermediate Level Panchayats			
	6 Taluk Panchayats – CSS / CPS			
	O 17,400.00			
	S 3,333.34			
	R (-) 3,133.33	17,600.01	17,600.01	...

(a) Additional Funds under ‘CSS – State Share – Post-Matric Scholarships to ST Students – Lumpsum – ZP’ (₹2,333.34 lakh) were provided through Supplementary Provision (Second Installment) towards Post-Matric Scholarship Programme for ST Students proved excessive, in view of saving (₹1,166.67 lakh) was surrendered due to unutilized grant released as against the Central Share by the State Government.

GRANT NO.10 - SOCIAL WELFARE – contd.

(b) Additional funds under ‘CSS – Central Share – Post-Matric Scholarships to ST Students’ (₹1,000.00 lakh) were provided through Supplementary Provision (Second Instalment) towards Post-Matric Scholarship Programme for ST Students proved excessive, in view of saving (₹500.00 lakh) was surrendered, due to unutilised grant released as against the Central Share by the State Government.

(c) Saving under ‘CSS – State Share – Pre-Matric Scholarship to ST Students’ (₹166.66 lakh) was surrendered due to unutilised grant released as against the Central Share by the State Government.

(d) Saving under ‘CSS – Central Share – Pre-Matric Scholarship to ST Students’ (₹1,300.00 lakh) was surrendered, due to unutilised grant released as against the Central Share from State Government.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(13)	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 surrendered, due to non-release of funds from the Government of India.

(14)	03 Schemes under Article 275 (1) of The Constitution			
	O 10,000.00			
	R (-) 5,272.74	4,727.26	4,727.26	...

Saving under ‘Other Expenses’ (₹5,272.74 lakh) was surrendered, without giving specific reason.

(15)	04 CSS – Central (100% GOI) – Special Central Assistance for Tribal Sub Plan			
	O 2,500.00			
	R (-) 2,500.00	...	...	...

GRANT NO.10 - SOCIAL WELFARE – contd.

Saving under ‘Other Expenses’ (₹2,500.00 lakh – entire provision) was surrendered, due to non-release of funds from the Government of India.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(16)	03 Welfare of Backward Classes			
	001 Direction and Administration			
	05 Vividha Samudhayagala Abhivridhi			
	O 19,100.00			
	S 14,283.00	33,383.00	27,974.00	(-) 5,409.00

Additional funds under ‘Grants-in-Aid – General’ (₹14,283.00 lakh) were provided through Supplementary Provision (First, Second, Third and Final Installment) towards Vividha Samudayagala Abhivridhi and building construction proved excessive, in view of final saving (₹5,409.00 lakh), reason for which have not been intimated (July 2025).

(17)	07 Vacant Post Provision			
	O 19,626.58			
	R (-) 19,626.58	...	...	...

Saving under ‘Other Allowance’ (₹19,626.58 lakh – entire provision) were partly reappropriated (₹15,353.82 lakh) and partly surrendered (₹4,272.76 lakh) without giving specific reason.

(18)	102 Economic Development			
	16 Special Cell for overall development of Idiga / Billava Community	1,000.00	...	(-) 1,000.00

Reason for saving under ‘Grants-in-Aid – General’ (₹1,000.00 lakh – entire provision) have not been intimated (July 2025).

(19)	283 Housing			
	03 Food and Accommodation Assistance –Vidyasiri			
	O 10,000.00			
	R (-) 5,045.05	4,954.95	4,954.95	...

Saving under ‘Other Expenses’ (₹5,045.05 lakh) was partly reappropriated to other heads (₹5,004.12 lakh) and partly surrendered (₹40.93 lakh) without giving specific reason.

GRANT NO.10 - SOCIAL WELFARE – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(20)	04 Welfare of Minorities			
	001 Direction and Administration			
	01 Karnataka State Minorities Commission			
	O 238.04			
	R (-) 36.08	201.96	201.97	(+) 0.01

Saving mainly under ‘Grants-in-Aid – Contract / Outsource’ (₹25.19 lakh) was surrendered, without giving specific reason.

(21)	50 Vacant Post Provision			
	O 8,700.71			
	R (-) 3,868.38	4,832.33	...	(-) 4,832.33

Funds under ‘Other Allowance’ (₹3,868.38 lakh) was reappropriated to other heads towards implementing the recommendations of the 7th State Pay Commission. Reason for final saving (₹4,832.33 lakh – entire provision) have not been intimated (July 2025).

(22)	102 Economic Development			
	02 CSS – Central Share – Pradhan Mantri Jana Vikas Program	16,500.00	10,200.00	(-) 6,300.00

Reason for saving under ‘Other Expenses’ (₹6,300.00 lakh) have not been intimated (July 2025).

(23)	08 CSS – State Share – Pradhan Mantri Jana Vikas Program			
	O 13,300.00			
	R (-) 1,400.00	11,900.00	6,800.00	(-) 5,100.00

Saving under ‘Other Expenses’ (₹1,400.00 lakh) were reappropriated to other heads without giving specific reason. Reason for final saving (₹5,100.00 lakh) have not been intimated (July 2025).

(24)	277 Education			
	05 Vidyasiri Scheme for Minority students			
	O 2,499.00			
	R (-) 1,415.40	1,083.60	1,083.60	...

Saving under ‘Other Expenses’ (₹1,415.40 lakh) were reappropriated to other heads without giving specific reason.

GRANT NO.10 - SOCIAL WELFARE – contd.

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

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+)</i> <i>Saving (-)</i>
(1)	2225 WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES			
	01 Welfare of Scheduled Castes			
	001 Direction and Administration			
	06 Research Institute under Dr. B.R. Ambedkar Birth Centenary Programme			
	O 136.62			
	R (+) 31.78	168.40	173.52	(+) 5.12

Additional funds under 'Salaries' (₹53.31 lakh) were provided through reappropriation towards implementation of 7th State Pay Commission recommendations and to meet expenditure towards payment of salary to officers / staff of research institutes proved excessive, in view of saving (₹23.73 lakh) was surrendered, without giving specific reason.

(2)	102 Economic Development			
	11 Dr. B. R. Ambedkar Development Corporation – Ganga Kalyana			
	O 4,000.00			
	R (+) 5,000.00	9,000.00	9,000.00	...

Additional funds under 'Other Expenses' (₹5,000.00 lakh) were provided through reappropriation towards Ganga Kalyan Yojana.

(3)	190 Assistance to Public Sector and Other Undertakings			
	2 Dr. B. R. Ambedkar Development Corporation			
	O 12,000.00			
	R (+) 5,000.00	17,000.00	17,000.00	...

Additional funds under 'Dr. Ambedkar Development Corporation Self Employee Scheme – Grant-in-Aid – General' (₹5,000.00 lakh) were provided through reappropriation towards Corporation's self-employment Scheme.

GRANT NO.10 - SOCIAL WELFARE – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(4)	196 Assistance to Zilla Panchayats / District Level Panchayats			
	1 Zilla Panchayats			
	O 53,566.52			
	R (+) 1,547.81	55,114.33	55,114.33	...

Additional funds under 'Block Grants' (₹1,547.81 lakh) were provided through reappropriation to all Districts towards 7th State Pay Commission recommendation.

(5)	197 Assistance to Block Panchayats / Intermediate Level Panchayats			
	1 Taluk Panchayats			
	O 74,780.01			
	R (+) 1,412.90	76,192.91	76,105.89	(-) 87.02

Additional funds under 'Block Grants – All Districts' (₹1,412.90 lakh) were provided through reappropriation towards payment of interim relief to Staff of Zila Panchayath proved excessive, in view of final saving (₹87.02 lakh), reason for which have not been intimated (July 2025).

(6)	277 Education			
	53 Karnataka Residential Educational Institutions Society (KREIS)			
	O 618.39			
	R (+) 131.80	750.19	750.19	...

Additional funds mainly under 'Grants-in-Aid' (₹140.00 lakh) were provided through reappropriation without giving specific reason.

(7)	65 Maintenance of Residential Schools (MDRSs) (KREIS)			
	O 88,790.51			
	S 24,500.00			
	R (+) 4,500.00	1,17,790.51	1,17,790.51	...

Additional funds under 'Other Expenses' (₹29,000.00 lakh) were provided partly through Supplementary Provision (Second, Third and Final Instalment) (₹24,500.00 lakh) and partly through reappropriation (₹4,500.00 lakh) towards maintenance of Residential Schools (KREIS).

GRANT NO.10 - SOCIAL WELFARE – contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(8)	793 Special Central Assistance for Scheduled Castes – Component Plan				
	02 CSS – Central Pradhan Mantri Adarsh Grama Yojane				
	O	...			
	R	(+) 1,710.86	1,710.86	1,710.85	(-) 0.01

Additional funds under ‘Other Expenses’ (₹1,710.86 lakh) were provided through reappropriation without giving specific reason.

(9)	03 Welfare of Backward Classes				
	001 Direction and Administration				
	01 Director of Backward classes				
	O	632.45			
	R	(+) 29.46	661.91	670.66	(+) 8.75

(a) Additional funds under ‘Salaries’ (₹118.19 lakh) were provided through reappropriation towards implementation of 7th State Pay Commission recommendation proved unnecessary, in view of saving (₹133.14 lakh) was surrendered, without giving specific reason.

(b) Additional funds mainly under ‘General Expenses’ (₹60.67 lakh) provided through reappropriation towards maintenance of student hostels proved insufficient, in view of final excess (₹8.72 lakh), reason for which have not been intimated (July 2025).

(10)	196 Assistance to Zilla Panchayats / District Level Panchayats				
	1 Zilla Panchayats				
	O	1,63,941.66			
	S	5,000.00			
	R	(+) 19,272.90	1,88,214.56	1,88,209.06	(-) 5.50

Additional funds under ‘Block Grants’ mainly in respect of following Districts provided through reappropriation of Supplementary Provision (Third and Final Instalment) towards maintenance of Hostels in District Sector.

GRANT NO.10 - SOCIAL WELFARE – contd.

(₹ in lakh)

Districts	Additional Funds through Supplementary	Additional Funds through Reappropriation	Saving Reappropriated to other heads
Bengaluru (Urban)	280.00	10,144.31	...
Bengaluru (Rural)	50.00	200.76	...
Chitradurga	215.00	256.75	...
Kolar	48.00	...	1,593.75
Shivamogga	300.00	2,496.28	...
Tumakuru	228.00	538.38	...
Mysuru	325.00	291.42	...
Chikkamagaluru	215.00	942.34	...
Dakshin Kannada	74.00	1,575.68	...
Hassan	11.00	936.18	...
Kodagu	30.00	...	878.18
Mandya	300.00	391.91	...
Belagavi	240.00	636.93	...
Vijayapura	150.00	897.42	...
Dharwar	270.00	1,321.17	...
Uttara Kannada	150.00	...	1,159.83
Kalaburagi	230.00	1,014.64	...
Ballari	...	571.01	...
Bidar	50.00	1,281.14	...
Raichur	200.00	1,037.65	...
Yadgir	70.00	321.54	...
Davangere	230.00	504.74	...
Ramanagara	90.00	...	1,020.22
Chikkaballapur	35.00	...	303.17
Chamarajanagar	...	527.75	...
Udupi	34.00	...	1,269.84
Bagalkote	280.00	153.44	...
Gadag	400.00	95.65	...
Haveri	225.00	...	431.31
Koppal	230.00	61.98	...
Vijayanagara	40.00	...	269.87

GRANT NO.10 - SOCIAL WELFARE – contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(11)	197 Assistance to Block Panchayats / Intermediate Level Panchayats				
	1 Taluk Panchayats				
	O	2,654.47			
	R	(+) 130.13	2,784.60	2,772.62	(-) 11.98

Additional funds under 'Block Grants – All district' (₹130.13 lakh) were provided through reappropriation except Kodagu, towards payment of interim relief to staff of Zilla Panchayat.

(12)	04 Welfare of Minorities				
	001 Direction and Administration				
	02 Karnataka Wakf Board				
	O	1,897.58			
	S	150.00			
	R	(+) 424.77	2,472.35	2,472.35	...

(a) Additional funds under 'Grants-in-Aid – General' (₹150.00 lakh) were provided through Supplementary Provision (First Instalment) towards administrative expenses of Karnataka State Haj Committee and maintenance of Haj Bhavan.

(b) Additional funds under 'Grants-in-Aid – Pensions' (₹425.08 lakh) were provided through reappropriation without giving specific reason.

(13)	03 Director of Minorities				
	O	1,718.44			
	R	(+) 11.87	1,730.31	1,750.27	(+) 19.96

(a) Additional funds under 'Salaries' (₹79.79 lakh) were provided through reappropriation towards implementation of implementing the recommendations of the 7th State Pay Commission proved excessive, in view of saving (₹67.57 lakh) was surrendered, without giving specific reason.

(b) Additional funds under 'Salary of Board / Corporation Staff Working in State Government' (₹25.86 lakh) were provided through reappropriation towards implementation of recommendations of the 7th State Pay Commission.

(c) Saving under 'Building Expenses' (₹22.13 lakh) was surrendered, without giving specific reason.

GRANT NO.10 - SOCIAL WELFARE – contd.

(d) Reason for saving under ‘Contract / Outsource’ (₹18.29 lakh) have not been intimated (July 2025).

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(14)	102 Economic Development			
	13 Post Matric Hostels for Minorities			
	O 550.00			
	S 1,000.00			
	R (+) 999.82	2,549.82	2,549.82	....

Additional funds under ‘Other Expenses’ (₹2,000.00 lakh) were provided partly through Supplementary Provision (Third and Final Instalment) (₹1,000.00 lakh) and partly through reappropriation (₹1,000.00 lakh) towards maintenance of newly opened men’s hostels.

(15)	196 Assistance to Zilla Panchayats / District Level Panchayats			
	1 Zilla Panchayats			
	O 13,534.33			
	S 142.00			
	R (+) 192.80	13,869.13	13,762.64	(-) 106.49

(a) Additional funds under ‘Block Grants – Various Districts (₹334.80 lakh) were partly provided through reappropriation (₹192.80 lakh) to the following Districts towards implementing the recommendations of the 7th State Pay Commission and partly through Supplementary Provision (Third and Final Installment) (₹142.00 lakh) towards outsource employee salary working in hostels in District sector.

(₹ in lakh)			
Districts	Additional Funds through Supplementary	Additional Funds through Reappropriation	Final Saving
Tumakuru	82.00	12.62	...
Vijayanagara	20.00	4.00	...
Bengaluru (Urban)	15.00	9.38	15.00
Kalaburagi	13.00	19.96	...

(b) Reason for saving under ‘Block Grants – Lumpsum – ZP’ (₹91.41 lakh) has not been intimated (July 2025).

GRANT NO.10 - SOCIAL WELFARE – conclud.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(16)	277 Education				
	04 Scholarships for Minorities and Fee Reimbursement				
	O	19,000.00			
	S	5,000.00			
	R	(+) 1,414.93	25,414.93	25,414.93	...

Additional funds under ‘Scholarships and Incentives’ (₹6,415.40 lakh) were provided partly through supplementary provision (Third and Final Instalment) (₹5,000.00 lakh) towards scholarships and fee reimbursement to minority students and partly through reappropriation (₹1,415.40 lakh) towards Fee-reimbursement programme.

(17)	09 Maintenance of Moulana Azad Schools				
	O	9,622.68			
	S	812.00			
	R	(+) 497.93	10,932.61	10,832.15	(-) 100.46

(a) Additional funds under ‘Salaries’ (₹931.12 lakh) provided through reappropriation towards implementing the recommendations of the 7th State Pay Commission proved excessive, in view of saving (₹798.56 lakh) was surrendered, without giving specific reason.

(b) Additional funds under ‘Other Expenses’ (₹812.00 lakh) provided through supplementary provision (Second Instalment) towards maintenance of 50 New Maulana Azad Schools.

(c) Additional funds under ‘Contract / Outsource’ (₹316.71 lakh) provided through reappropriation towards maintenance of newly constructed hostels proved excessive, in view of final saving (₹109.38 lakh), reason for which have not been intimated (July 2025).

(d) Additional funds under ‘Building Expenses’ (₹83.29 lakh) provided through reappropriation proved excessive, in view of saving (₹20.78 lakh) was surrendered, without giving specific reason.

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**GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT  
(ALL VOTED)**

|                                    |                                                      | <i>Total grant</i>              | <i>Actual expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------------------------------------|------------------------------------------------------|---------------------------------|---------------------------|----------------------------------|
|                                    |                                                      | <i>(In thousands of rupees)</i> |                           |                                  |
| <b>MAJOR HEADS:</b>                |                                                      |                                 |                           |                                  |
| <b>2235</b>                        | <b>SOCIAL SECURITY AND WELFARE</b>                   |                                 |                           |                                  |
| <b>2236</b>                        | <b>NUTRITION</b>                                     |                                 |                           |                                  |
| <b>4235</b>                        | <b>CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE</b> |                                 |                           |                                  |
| <b>Revenue –</b>                   |                                                      |                                 |                           |                                  |
| Original                           | 3,43,07,04,37                                        | 3,44,27,37,28                   | 3,45,31,98,53             | (+) 1,04,61,25                   |
| Supplementary                      | 1,20,32,91                                           |                                 |                           |                                  |
| Amount surrendered during the year |                                                      |                                 |                           |                                  |
|                                    |                                                      |                                 |                           | NIL                              |
| <b>Capital –</b>                   |                                                      |                                 |                           |                                  |
| Original                           | 98,91,00                                             | 2,13,19,76                      | 2,75,04,58                | (+) 61,84,82                     |
| Supplementary                      | 1,14,28,76                                           |                                 |                           |                                  |
| Amount surrendered during the year |                                                      |                                 |                           |                                  |
|                                    |                                                      |                                 |                           | NIL                              |

**NOTES AND COMMENTS:**

- (i) In the Revenue Section of the Voted Grant, expenditure exceeded the provision by ₹1,04,61,24,979/- which requires regularisation.
- (ii) The expenditure in the Revenue Section ₹6,086.55 lakh initially met through the additional releases by five executive orders was later on regularized through Supplementary provision.
- (iii) In the Capital Section of the Voted Grant, expenditure exceeded the provision by ₹61,84,82,250/- which requires regularisation.
- (iv) The expenditure in the Capital Section ₹40.23 lakh initially met through the additional releases by two executive orders, was later on regularized through Supplementary provision.

## GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – contd.

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

|     | <i>Head</i>                                  | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|----------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (1) | <b>2235 SOCIAL SECURITY AND WELFARE</b>      |                    |                                                        |                                  |
|     | <b>02 Social Welfare</b>                     |                    |                                                        |                                  |
|     | <b>001 Direction and Administration</b>      |                    |                                                        |                                  |
|     | 01 Directorate of Women and Children Welfare |                    |                                                        |                                  |
|     | O                                            | 2,076.65           |                                                        |                                  |
|     | S                                            | 50.00              |                                                        |                                  |
|     | R                                            | (+ 292.68          | 2,419.33                                               | 2,295.52                         |
|     |                                              |                    |                                                        | (-) 123.81                       |

(a) Additional funds under ‘Salaries’ (₹139.43 lakh) provided through reappropriation towards Payment of salaries on implementation on 7<sup>th</sup> State Pay Commission proved unnecessary in view of final saving (₹146.08 lakh), reason for which have not been intimated (July 2025).

(b) Additional funds under ‘General Expenses’ (₹142.72 lakh) provided partly through Supplementary provision (Third and Final Instalment) (₹50.00 lakh) towards the Women Parliament Programme to be held in New Delhi and partly through reappropriation (₹92.72 lakh) without giving specific reason proved insufficient, in view of final excess (₹43.80 lakh), reason for which have not been intimated (July 2025).

(c) Additional funds under ‘Contract/Outsource’ (₹55.38 lakh) was provided through reappropriation towards payment of salary to newly appointed Group D’s.

(d) Reason for final excess under ‘Transport Expenses’ (₹19.01 lakh) have not been intimated (July 2025).

|     |                                    |          |        |           |
|-----|------------------------------------|----------|--------|-----------|
| (2) | <b>05 Directorate for Disabled</b> |          |        |           |
|     | O                                  | 220.73   |        |           |
|     | R                                  | (+ 90.48 | 311.21 | 287.09    |
|     |                                    |          |        | (-) 24.12 |

Additional funds under ‘Salaries’ (₹96.18 lakh) provided through reappropriation towards implementation of 7<sup>th</sup> State Pay Commission recommendations proved excessive, in view of final saving (₹32.82 lakh), reason for which have not been intimated (July 2025).

**GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – contd.**

|     | <i>Head</i>                                                           |           | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-----------------------------------------------------------------------|-----------|--------------------|--------------------------------------------------------|----------------------------------|
| (3) | 06 Women's Development Corporation – Establishment and Administration |           |                    |                                                        |                                  |
|     | O                                                                     | 492.51    |                    |                                                        |                                  |
|     | R                                                                     | (+) 75.24 | 567.75             | 567.74                                                 | (-) 0.01                         |

Additional funds under 'Grants-in-Aid – Salaries' (₹75.24 lakh) was provided through reappropriation for payment of salary to officers / staff of Women's Development Corporation and difference in pay and allowances in respect of Shri. Fayaz Ahmed, car driver.

(4) **101 Welfare of Handicapped**

47 Commissionerate for Persons with Disability Act-1995

|   |           |        |        |           |
|---|-----------|--------|--------|-----------|
| O | 91.26     |        |        |           |
| R | (+) 68.02 | 159.28 | 137.99 | (-) 21.29 |

(a) Additional funds under 'Salaries' (₹22.02 lakh) was provided through reappropriation towards 7<sup>th</sup> State Pay Commission recommendation proved excessive, in view of final saving (₹19.29 lakh), reason for which have not been intimated (July 2025).

(b) Additional funds under 'Contract / Outsource' (₹43.00 lakh) was provided through reappropriation for paying of salaries to State Commissioner.

(5) **102 Child Welfare**

36 CSS – Salary – Integrated Child Protection Scheme

|   |            |          |          |            |
|---|------------|----------|----------|------------|
| O | 5,717.32   |          |          |            |
| R | (+) 693.94 | 6,411.26 | 6,282.40 | (-) 128.86 |

Additional funds under 'Salaries' (₹693.94 lakh) was provided through reappropriation towards payment of salaries on implementation of 7<sup>th</sup> State Pay Commission recommendation proved unnecessary, in view of final saving (₹128.86 lakh), reason for which have not been intimated (July 2025).

(6) 54 CSS – Central Share (100% GoI)  
– Mission Vaatsalya – Child Help  
Line

|          |          |           |
|----------|----------|-----------|
| 1,000.00 | 1,027.12 | (+) 27.12 |
|----------|----------|-----------|

Reason for excess under 'Grants-in-Aid – General' (₹27.12 lakh) have not been intimated (July 2025).



**GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – contd.**

|     | <i>Head</i> |                                                                                             | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-------------|---------------------------------------------------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (7) | 55          | CSS – Central Share – Non<br>Institutional Care – Sponsorship /<br>Foster Care / After Care |                    |                                                        |                                  |
|     |             | O      211.00                                                                               |                    |                                                        |                                  |
|     |             | S      3,374.32                                                                             | 3,585.32           | 6,274.23                                               | (+) 2,688.91                     |

Additional funds under ‘Grants-in-Aid – General’ (₹3,374.32 lakh) was provided through Supplementary Provision (First Instalment) towards Central Share of CSS – Non-Institutional Care – Sponsorship / Foster Care / After Care Scheme proved insufficient, in view of excess (₹2,688.91 lakh), reason for which have not been intimated (July 2025).

|     |    |                                                                                           |          |          |              |
|-----|----|-------------------------------------------------------------------------------------------|----------|----------|--------------|
| (8) | 56 | CSS – State Share – Non<br>Institutional Care – Sponsorship /<br>Foster Care / After Care |          |          |              |
|     |    | O      141.00                                                                             |          |          |              |
|     |    | S      2,249.21                                                                           | 2,390.21 | 4,182.82 | (+) 1,792.61 |

Additional funds under ‘Grants-in-Aid – General’ (₹2,249.21 lakh) provided through Supplementary Provision (First Instalment) towards Central Share of CSS – Non-Institutional Care – Sponsorship / Foster Care / After Care Scheme proved insufficient, in view of excess of (₹1,792.61 lakh), reason for which have not been intimated (July 2025).

|     |    |                                                                                                                         |        |        |           |
|-----|----|-------------------------------------------------------------------------------------------------------------------------|--------|--------|-----------|
| (9) | 99 | Bal Bhavan, Bravery Awards &<br>Children’s and Women’s Day and<br>Juvenile Service Bureau and Child<br>Guidance Clinics |        |        |           |
|     |    | O      213.24                                                                                                           |        |        |           |
|     |    | R      (+) 178.68                                                                                                       | 391.92 | 360.13 | (-) 31.79 |

Additional funds under ‘Grant-in-Aid – Salaries’ (₹178.68 lakh) was provided through reappropriation without giving specific reason proved excessive, in view of final saving (₹31.79 lakh), reason for which have not been intimated (July 2025).

|      |                            |                  |        |        |          |
|------|----------------------------|------------------|--------|--------|----------|
| (10) | <b>103 Women’s Welfare</b> |                  |        |        |          |
|      | 41                         | Stree Shakti     |        |        |          |
|      |                            | O      198.18    |        |        |          |
|      |                            | R      (+) 19.87 | 218.05 | 224.33 | (+) 6.28 |

Additional funds under ‘Salaries’ (19.87 lakh) were provided towards payment of salaries on implementation of 7<sup>th</sup> State Pay Commission recommendation.

**GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – contd.**

|      | <i>Head</i>                                                    | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|----------------------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (11) | 52 Scheme for Protection of Women<br>against Domestic Violence |                    |                                                        |                                  |
|      | O 1,389.64                                                     |                    |                                                        |                                  |
|      | R (+) 239.53                                                   | 1,629.17           | 1,610.20                                               | (-) 18.97                        |

(a) Additional funds under ‘Salaries’ (₹156.66 lakh) was provided through reappropriation towards payment of salary on implementation of 7<sup>th</sup> State Pay Commission recommendation.

(b) Additional funds under ‘Contract / Outsource’ (₹82.87 lakh) provided through reappropriation towards payment of salary for outsource employees proved excessive, in view of final saving (₹25.64 lakh), reason for which have not been intimated (July 2025).

|      |                                                                   |           |           |              |
|------|-------------------------------------------------------------------|-----------|-----------|--------------|
| (12) | 61 CSS – Central Share – Pradhana<br>Mantri Maatru Vandana Yojane |           |           |              |
|      | O 13,600.00                                                       |           |           |              |
|      | R (-) 1,246.59                                                    | 12,353.41 | 15,995.53 | (+) 3,642.12 |

(a) Reason for excess under ‘Other Expenses’ (₹3,642.12 lakh) have not been intimated (July 2025).

(b) Saving under ‘Scheduled Caste Sub Plan’ (₹903.63 lakh) and ‘Tribal Sub Plan’ (₹342.96 lakh) was reappropriated to other heads without giving specific reason.

|      |                                                                 |          |           |              |
|------|-----------------------------------------------------------------|----------|-----------|--------------|
| (13) | 68 CSS – State Share – Pradhana<br>Mantri Maatru Vandana Yojane | 9,000.00 | 10,663.81 | (+) 1,663.81 |
|------|-----------------------------------------------------------------|----------|-----------|--------------|

Reason for excess under ‘Other Expenses’ (₹446.99 lakh), ‘Scheduled Caste Sub Plan’ (₹913.95 lakh) and ‘Tribal Sub Plan’ (₹302.87 lakh) have not been intimated (July 2025).

|      |                                                       |           |           |           |
|------|-------------------------------------------------------|-----------|-----------|-----------|
| (14) | <b>104 Welfare of Aged, Infirm and<br/>Destitutes</b> |           |           |           |
|      | 2 Probation and Aftercare Service<br>Department       |           |           |           |
|      | O 8,699.00                                            |           |           |           |
|      | S 500.00                                              |           |           |           |
|      | R (+) 1,468.94                                        | 10,667.94 | 10,623.23 | (-) 44.71 |

(a) (i) Additional funds under ‘Senior Citizen Policy – Salaries’ (₹37.03 lakh) was provided through reappropriation towards payment of salaries on implementation of 7<sup>th</sup> State Pay Commission recommendation.

## GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – contd.

(ii) Additional funds under ‘Grants-in-Aid – General’ (₹126.00 lakh) was provided through reappropriation towards grant for Senior Citizen Welfare Scheme. Reason for final saving (₹29.93 lakh) have not been intimated (July 2025).

(b) Additional funds under ‘Finance Assistance to Special School for Physically Challenged run by NGO’s – Grants-in-Aid – General’ (₹1,805.91 lakh) was partly provided through Supplementary Provision (Third and Final Instalment) (₹500.00 lakh) and partly through reappropriation (₹1,305.91 lakh) towards for the Child Centric Special Schools and regularise the demand.

| <i>Head</i> |                                      | <i>Total grant</i>          | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-------------|--------------------------------------|-----------------------------|---------------------------|------------------------------|
|             |                                      | <i>(In lakhs of rupees)</i> |                           |                              |
| (15)        | <b>106 Correctional Services</b>     |                             |                           |                              |
|             | 06 State Homes and Reception Centres |                             |                           |                              |
|             | O                                    | 776.20                      |                           |                              |
|             | R (+)                                | 115.48                      | 891.68                    | 814.73                       |
|             |                                      |                             |                           | (-) 76.95                    |

(a) Additional funds under ‘Salaries’ (₹75.48 lakh) were provided through reappropriation towards payment of salaries on implementation of 7<sup>th</sup> State Pay Commission recommendation, proved excessive, in view of final saving (₹73.52 lakh), reason for which have not been intimated (July 2025).

(b) Additional funds under ‘Materials and Supplies’ (₹20.27 lakh) was provided through reappropriation without giving specific reason.

|      |                                                                       |          |          |           |
|------|-----------------------------------------------------------------------|----------|----------|-----------|
| (16) | <b>196 Assistance to Zilla Panchayats / District Level Panchayats</b> |          |          |           |
|      | 1 Zilla Panchayats                                                    |          |          |           |
|      | O                                                                     | 8,741.67 |          |           |
|      | S                                                                     | 202.20   |          |           |
|      | R (+)                                                                 | 563.39   | 9,507.26 | 9,464.04  |
|      |                                                                       |          |          | (-) 43.22 |

(a) (i) Additional funds under ‘Block Grants’ were provided to all Districts except Bidar (₹139.12 lakh) were provided to all districts through reappropriation towards payment of salaries on implementation of the recommendation of 7<sup>th</sup> State Pay Commission.

(ii) Additional funds under Bidar district’ (₹29.91 lakh) provided through reappropriation towards payment of salaries on implementation of the recommendation of 7<sup>th</sup> State Pay Commission proved excessive, in view of final saving (₹26.91 lakh), reason for which have not been intimated (July 2025).

# GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – contd.

(b) Additional funds under ‘Block Grants (Physically Handicapped) in various Districts’ (₹361.06 lakh) were provided partly through Supplementary Provision (Second and Third Instalment) (₹201.20 lakh) and partly reappropriated (₹159.86 lakh) towards payment of salaries on implementation of 7<sup>th</sup> State Pay Commission.

(c) Additional funds under ‘CSS – Salary Share – ICDS (30 Distinct ICDS cell) all Districts’ (₹235.50 lakh) were partly provided through Supplementary Provision (First Instalment) (₹1.00 lakh) towards payments of salaries and allowances for the Integrated Child Development Scheme of Zilla Panchayats Districts and partly through reappropriation (₹234.50 lakh) without giving specific reason.

| <i>Head</i> |                                                                           | <i>Total grant</i>          | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-------------|---------------------------------------------------------------------------|-----------------------------|---------------------------|------------------------------|
|             |                                                                           | <i>(In lakhs of rupees)</i> |                           |                              |
| (17)        | <b>197 Assistance to Block Panchayats / Intermediate Level Panchayats</b> |                             |                           |                              |
|             | 1 Taluk Panchayats                                                        |                             |                           |                              |
|             | O 1,61,965.68                                                             |                             |                           |                              |
|             | S 1.00                                                                    |                             |                           |                              |
|             | R (+) 8,49,244.93                                                         | 10,11,211.61                | 10,13,231.05              | (+) 2,019.44                 |

(a) Additional fund under ‘Gruha Lakshmi – Lumpsum – ZP’ (₹8,57,487.28 lakh) provided partly through Supplementary Provision (First Instalment) (₹1.00 lakh) and partly through reappropriation (₹8,57,486.28 lakh), towards Financial Assistance to Rural area beneficiaries proved insufficient, in view of final excess (₹2,020.04 lakh), reason for which have not been intimated (July 2025).

(b) (i) Saving under ‘CSS – Salary – Integrated Child Development Service (204 ICDS)’ to the following districts were reappropriated to other heads without giving specific reason.

| <i>(₹ in lakh)</i> |                                                 |                  |                                                 |
|--------------------|-------------------------------------------------|------------------|-------------------------------------------------|
| <b>Districts</b>   | <b>Additional Funds through Reappropriation</b> | <b>Districts</b> | <b>Additional Funds through Reappropriation</b> |
| Bengaluru (Urban)  | 221.61                                          | Dharwar          | 122.11                                          |
| Bengaluru (Rural)  | 93.22                                           | Uttara Kannada   | 358.06                                          |
| Kolar              | 357.12                                          | Kalaburagi       | 537.20                                          |
| Shivamogga         | 326.44                                          | Ballari          | 141.89                                          |
| Tumakuru           | 482.38                                          | Bidar            | 227.72                                          |
| Mysuru             | 320.19                                          | Raichur          | 374.11                                          |
| Chikkamagaluru     | 171.81                                          | Yadgir           | 143.56                                          |

**GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – contd.**

(₹ in lakh)

| Districts       | Additional Funds through Reappropriation | Districts      | Additional Funds through Reappropriation |
|-----------------|------------------------------------------|----------------|------------------------------------------|
| Dakshin Kannada | 30.82                                    | Davangere      | 99.52                                    |
| Hassan          | 472.41                                   | Ramanagara     | 167.52                                   |
| Mandya          | 305.74                                   | Chikkaballapur | 239.40                                   |
| Belagavi        | 701.78                                   | Chamarajanagar | 205.23                                   |
| Vijayapura      | 236.44                                   | Udupi          | 153.51                                   |
| Haveri          | 257.07                                   | Bagalkote      | 253.26                                   |
| Koppal          | 161.91                                   | Gadag          | 77.94                                    |
| Vijayanagar     | 135.91                                   | Chitradurga    | 319.33                                   |
| Kodagu          | 107.78                                   |                |                                          |

(ii) Saving under ‘Lumpsum – ZP’ (₹500.00 lakh – entire provision) were reappropriated to other heads without giving specific reason.

**(vi) Saving in the Revenue section occurred mainly under:**

|     | <i>Head</i>                                                 | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakhs of rupees)</i> | <i>Excess (+)</i><br><i>Saving (-)</i> |
|-----|-------------------------------------------------------------|--------------------|----------------------------------------------------------|----------------------------------------|
| (1) | <b>2235 SOCIAL SECURITY AND WELFARE</b>                     |                    |                                                          |                                        |
|     | <i>02 Social Welfare</i>                                    |                    |                                                          |                                        |
|     | <b>001 Direction and Administration</b>                     |                    |                                                          |                                        |
|     | 03 Social Service Complex – Anupalana Gruha – Manasa Kendra |                    |                                                          |                                        |
|     | O                                                           | 428.17             |                                                          |                                        |
|     | R                                                           | (+) 4.22           | 432.39                                                   | 382.34                                 |
|     |                                                             |                    |                                                          | (-) 50.05                              |

(a) Reason for final saving under ‘Grants-in-Aid – General’ (₹33.01 lakh) have not been intimated (July 2025).

(b) Reason for excess under 'Diet Expenses' (₹32.97 lakh) have not been intimated (July 2025).

|     |                                   |   |           |        |        |          |
|-----|-----------------------------------|---|-----------|--------|--------|----------|
| (2) | <b>101 Welfare of Handicapped</b> |   |           |        |        |          |
|     | 50 Hostel for Disabled Women      |   |           |        |        |          |
|     |                                   | O | 450.00    |        |        |          |
|     |                                   | R | (-) 67.81 | 382.19 | 382.18 | (-) 0.01 |

## GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – contd.

Saving under 'Grants-in-Aid – General' (₹67.81 lakh) were reappropriated to other heads without giving specific reason.

|     | <i>Head</i>                         | <i>Total grant</i> | <i>Actual expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-------------------------------------|--------------------|----------------------------------------------------|----------------------------------|
| (3) | 53 NPDRP Programme for the Disabled |                    |                                                    |                                  |
|     | O 7,201.00                          |                    |                                                    |                                  |
|     | R (-) 1,142.73                      | 6,058.27           | 6,041.82                                           | (-) 16.45                        |

Saving under 'Honorarium' (₹1,142.73 lakh) were reappropriated to other heads without giving specific reason.

|     |                                |     |       |           |
|-----|--------------------------------|-----|-------|-----------|
| (4) | <b>102 Child Welfare</b>       |     |       |           |
|     | 13 CSS – Central Share – Palna |     |       |           |
|     | O 100.00                       |     |       |           |
|     | R (-) 100.00                   | ... | 56.12 | (+) 56.12 |

Saving under 'Grants-in-Aid – General' (₹100.00 lakh) was reappropriated to other heads without giving specific reason. Reason for final excess (₹56.12 lakh) have not been intimated (July 2025).

|     |                              |       |       |          |
|-----|------------------------------|-------|-------|----------|
| (5) | 21 CSS – State Share – Palna | 66.00 | 37.42 | (-)28.58 |
|-----|------------------------------|-------|-------|----------|

Reason for final saving under 'Grants-in-Aid – General' (₹28.58 lakh) have not been intimated (July 2025).

|     |                                                  |       |       |           |
|-----|--------------------------------------------------|-------|-------|-----------|
| (6) | 24 Prevention of Trafficking in Women & Children | 75.00 | 33.90 | (-) 41.10 |
|-----|--------------------------------------------------|-------|-------|-----------|

Reason for final saving under 'Grants-in-Aid – General' (₹41.10 lakh) have not been intimated (July 2025).

|     |                                                              |        |        |           |
|-----|--------------------------------------------------------------|--------|--------|-----------|
| (7) | 28 Karnataka State Commission for Protection of Child Rights |        |        |           |
|     | O 234.53                                                     |        |        |           |
|     | R 17.17                                                      | 251.70 | 194.92 | (-) 56.78 |

Reason for final saving under 'Salaries' (₹37.51 lakh) have not been intimated (July 2025).

|     |                                                              |     |     |     |
|-----|--------------------------------------------------------------|-----|-----|-----|
| (8) | 41 CSS – Central Share – Beti Bachao, Beti Padhao (100% GoI) |     |     |     |
|     | O 900.00                                                     |     |     |     |
|     | R (-) 900.00                                                 | ... | ... | ... |

## GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – contd.

Saving under 'Other Expenses' (₹900.00 lakh – entire provision) were reappropriated to other heads, without giving specific reason.

|     | <i>Head</i>                                          |              | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|------------------------------------------------------|--------------|--------------------|----------------------------------------------------------|----------------------------------|
| (9) | 42 CSS – Central Share – One Stop Central (100% GoI) |              |                    |                                                          |                                  |
|     |                                                      | O 1,500.00   |                    |                                                          |                                  |
|     |                                                      | R (-) 618.41 | 881.59             | 881.59                                                   | ...                              |

Saving under 'Other Expenses' (₹618.41 lakh) were reappropriated to other heads without giving specific reason.

|      |                                                                      |                |          |          |     |
|------|----------------------------------------------------------------------|----------------|----------|----------|-----|
| (10) | 43 CSS – Central Share – Poshan Abhiyan (National Nutrition Mission) |                |          |          |     |
|      |                                                                      | O 13,500.00    |          |          |     |
|      |                                                                      | R (-) 8,014.38 | 5,485.62 | 5,485.62 | ... |

Saving under 'General Expenses' (₹8,014.38 lakh) were reappropriated to other head of accounts without giving specific reason.

|      |                                                                    |                |          |          |     |
|------|--------------------------------------------------------------------|----------------|----------|----------|-----|
| (11) | 47 CSS – State Share – Poshan Abhiyan (National Nutrition Mission) |                |          |          |     |
|      |                                                                    | O 9,100.00     |          |          |     |
|      |                                                                    | R (-) 5,442.92 | 3,657.08 | 3,657.08 | ... |

Saving under 'Other Expenses' (₹5,442.92 lakh) were reappropriated to other heads without giving specific reason.

|      |                                                                                 |                |          |          |     |
|------|---------------------------------------------------------------------------------|----------------|----------|----------|-----|
| (12) | 48 CSS – Central Share – Integrated Child Protection Scheme (Mission Vaatsalya) |                |          |          |     |
|      |                                                                                 | O 6,000.00     |          |          |     |
|      |                                                                                 | R (-) 2,926.33 | 3,073.67 | 3,073.67 | ... |

Saving under 'Transfer of Salary Share to SNA' (₹952.48 lakh) and 'Grants-in-Aid – General' (₹1,973.85 lakh) were reappropriated to other heads without giving specific reason.

**GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – contd.**

|      | <i>Head</i> |                                                                                  | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|-------------|----------------------------------------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (13) | 49          | CSS – State Share – Integrated<br>Child Protection Scheme (Mission<br>Vaatsalya) |                    |                                                        |                                  |
|      |             | O      4,000.00                                                                  |                    |                                                        |                                  |
|      |             | S      (-) 1,950.89                                                              | 2,049.11           | 2,049.11                                               | ...                              |

Saving under ‘Transfer of Salary Share to SNA’ (₹634.98 lakh) and ‘Grants-in-Aid – General’ (₹1,315.91 lakh) were reappropriated to other heads without giving specific reason.

|      |    |                                             |       |       |     |
|------|----|---------------------------------------------|-------|-------|-----|
| (14) | 50 | CSS – Central Share – ICDS<br>District Cell |       |       |     |
|      |    | O      299.00                               |       |       |     |
|      |    | R      (-) 210.00                           | 89.00 | 89.00 | ... |

Saving under ‘Transfer of Salary Share to SNA’ (₹210.00 lakh) were reappropriated to other heads without giving specific reason.

|      |    |                                       |        |        |     |
|------|----|---------------------------------------|--------|--------|-----|
| (15) | 51 | CSS-State Share ICDS District<br>Cell |        |        |     |
|      |    | O      308.00                         |        |        |     |
|      |    | R      (-) 140.00                     | 168.00 | 168.00 | ... |

Saving under ‘Transfer of Salary Share to SNA’ (₹140.00 lakh) were reappropriated to other heads without giving specific reason.

|      |    |                                                                                     |           |           |     |
|------|----|-------------------------------------------------------------------------------------|-----------|-----------|-----|
| (16) | 52 | CSS – State Share – Integrated<br>Child Development Services<br>(204 ICDS Projects) |           |           |     |
|      |    | O      43,158.00                                                                    |           |           |     |
|      |    | R      (-) 13,535.72                                                                | 29,622.28 | 29,622.28 | ... |

(a) Additional funds under General Expenses’ (₹4,040.12 lakh) were provided through reappropriation towards centrally sponsored Anganwadi Services Scheme.

(b) Saving under ‘Transfer of Salary Share to SNA’ (₹4,258.00 lakh – entire provision) and ‘Honorarium’ (₹13,317.84 lakh) were reappropriated to other heads without giving specific reason.



**GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – contd.**

|                                                                                                                                                                                            | <i>Head</i>                                                                            |                | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|----------------|--------------------|--------------------------------------------------------|----------------------------------|
| (17)                                                                                                                                                                                       | 53 CSS – State Share – Integrated<br>Child Development Services (204<br>ICDS Projects) |                |                    |                                                        |                                  |
|                                                                                                                                                                                            |                                                                                        | O 28,839.00    |                    |                                                        |                                  |
|                                                                                                                                                                                            |                                                                                        | R (-) 9,057.48 | 19,781.52          | 19,781.52                                              | ...                              |
| (a) Additional funds under ‘Other Expenses’ (₹2,693.41 lakh) were provided through reappropriation towards centrally sponsored Anganwadi Services Scheme.                                  |                                                                                        |                |                    |                                                        |                                  |
| (b) Saving under ‘Transfer of Salary Share to SNA’ (₹2,839.00 lakh) and ‘Honorarium’ (₹8,911.89 lakh) were reappropriated to other heads without giving specific reason.                   |                                                                                        |                |                    |                                                        |                                  |
| (18)                                                                                                                                                                                       | <b>103 Women’s Welfare</b>                                                             |                |                    |                                                        |                                  |
|                                                                                                                                                                                            | 32 CSS – Central Share – State Hub<br>for Empowerment of Women<br>(SAMARTHYA)          |                |                    |                                                        |                                  |
|                                                                                                                                                                                            |                                                                                        | O 600.00       |                    |                                                        |                                  |
|                                                                                                                                                                                            |                                                                                        | R (-) 352.53   | 247.47             | 381.84                                                 | (+) 134.37                       |
| Saving under ‘Other Expenses’ (₹352.53 lakh) were reappropriated to other heads without giving specific reason. Reason for final excess (₹134.36 lakh) has not been intimated (July 2025). |                                                                                        |                |                    |                                                        |                                  |
| (19)                                                                                                                                                                                       | 33 CSS – State Share – State Hub for<br>Empowerment of Women<br>(SAMARTHYA)            |                |                    |                                                        |                                  |
|                                                                                                                                                                                            |                                                                                        | O 400.00       |                    |                                                        |                                  |
|                                                                                                                                                                                            |                                                                                        | R (-) 11.07    | 388.93             | 254.56                                                 | (-) 134.37                       |
| Reason for final saving under ‘Other Expenses’ (₹134.37 lakh) have not been intimated (July 2025).                                                                                         |                                                                                        |                |                    |                                                        |                                  |
| (20)                                                                                                                                                                                       | 46 CSS – Central Share – Scheme for<br>Adolescent Girls (SAG)                          |                | 23.00              | ...                                                    | (-) 23.00                        |
| Reason for saving under ‘Other Expenses’ (₹23.00 lakh – entire provision) has not been intimated (July 2025).                                                                              |                                                                                        |                |                    |                                                        |                                  |
| (21)                                                                                                                                                                                       | 62 CSS – State Share – Sakhi Nivas<br>– Working Women Hostel<br>(SAMARTHYA)            |                |                    |                                                        |                                  |
|                                                                                                                                                                                            |                                                                                        | O ...          |                    |                                                        |                                  |
|                                                                                                                                                                                            |                                                                                        | S 83.33        | 83.33              | ...                                                    | (-) 83.33                        |

## GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – contd.

Funds under ‘Financial Assistance / Relief’ (₹83.33 lakh) provided through Supplementary Provision (Third and Final Instalment) towards State Share CSS – Sakhi Nivas – Working Women Hostel (SAMARTHYA) proved unnecessary, in view of saving (₹83.33 lakh – entire provision), reason for which have not been intimated (July 2025).

|      | <i>Head</i>                                                  | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|--------------------------------------------------------------|--------------------|----------------------------------------------------------|----------------------------------|
| (22) | 64 CSS – Central Share – Sakhi Sadan (Swadhar Greh, Ujjwala) |                    |                                                          |                                  |
|      | O 800.00                                                     |                    |                                                          |                                  |
|      | R (-) 708.70                                                 | 91.30              | 211.92                                                   | (+) 120.62                       |

Saving under ‘Other Expenses’ (₹708.70 lakh) were reappropriated to other heads without giving specific reason. Reason for final excess (₹120.62 lakh) have not been intimated (July 2025).

|      |                                                                     |       |     |           |
|------|---------------------------------------------------------------------|-------|-----|-----------|
| (23) | 69 CSS – State Share – Adolescent Scheme for Adolescent Girls (SAG) | 23.00 | ... | (-) 23.00 |
|------|---------------------------------------------------------------------|-------|-----|-----------|

Reason for saving under ‘Other Expenses’ (₹23.00 lakh – entire provision) have not been intimated (July 2025).

|      |                                                            |        |        |            |
|------|------------------------------------------------------------|--------|--------|------------|
| (24) | 70 CSS – State Share – Sakhi Sadan (Swadhar Greh, Ujjwala) |        |        |            |
|      | O 400.00                                                   |        |        |            |
|      | R (-) 138.10                                               | 261.90 | 141.28 | (-) 120.62 |

Saving under ‘Other Expenses’ (₹138.10 lakh) were reappropriated to other heads without giving any specific reason. Reason for final saving (₹120.62 lakh) have not been intimated (July 2025).

|      |                   |              |              |     |
|------|-------------------|--------------|--------------|-----|
| (25) | 73 Gruha Lakshmi  |              |              |     |
|      | O 28,60,840.00    |              |              |     |
|      | R (-) 7,59,507.32 | 21,01,332.68 | 21,01,332.68 | ... |

Saving under ‘Financial Assistance / Relief’ (₹5,68,324.41 lakh), ‘Schedule Caste Sub Plan’ (₹1,37,486.66 lakh) and ‘Tribal Sub Plan’ (₹53,696.25 lakh) were reappropriated to other heads without giving specific reason.

**GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – contd.**

|      | <i>Head</i>                                       | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|---------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (26) | 82 CSS – Central Share – Women<br>Helpline (100%) | 75.60              | 16.60                                                  | (-) 59.00                        |

Reason for saving under ‘Financial Assistance / Relief’ (₹59.00 lakh) have not been intimated (July 2025).

|      |                                |          |          |            |
|------|--------------------------------|----------|----------|------------|
| (27) | 99 Welfare Programme for Women |          |          |            |
|      | O 2,600.00                     |          |          |            |
|      | R (-) 189.17                   | 2,410.83 | 2,286.19 | (-) 124.64 |

(a) Saving under ‘Contract / Outsource’ (₹27.00 lakh) was reappropriated to other heads without giving specific reason. Reason for final saving (₹45.27 lakh) have not been intimated (July 2025).

(b) Saving under ‘Building Expenses’ (₹162.17 lakh) was reappropriated to other heads without giving any specific reason.

(c) Reason for saving under ‘General Expenses’ (₹61.19 lakh) and ‘Financial Assistance / Relief’ (₹31.18 lakh) have not been intimated (July 2025).

|      |                                                            |     |     |     |
|------|------------------------------------------------------------|-----|-----|-----|
| (28) | <b>60 Other Social Security and<br/>Welfare Programmes</b> |     |     |     |
|      | <b>001 Direction and Administration</b>                    |     |     |     |
|      | 03 Vacant Post Provision                                   |     |     |     |
|      | O 8,760.00                                                 |     |     |     |
|      | S (-) 8,760.00                                             | ... | ... | ... |

Funds under ‘Other Allowance’ (₹8,760.00 lakh – entire provision) was reappropriated to other salary heads.

|      |                                                                                 |           |           |          |
|------|---------------------------------------------------------------------------------|-----------|-----------|----------|
| (29) | <b>2236 NUTRITION</b>                                                           |           |           |          |
|      | <b>02 Distribution of Nutritious Food<br/>and Beverages</b>                     |           |           |          |
|      | <b>197 Assistance to Block<br/>Panchayats/Intermediate Level<br/>Panchayats</b> |           |           |          |
|      | 1 Taluk Panchayats                                                              |           |           |          |
|      | O 74,000.00                                                                     |           |           |          |
|      | R (-) 10,800.00                                                                 | 63,200.00 | 63,196.85 | (-) 3.15 |

(a) (i) Additional funds under ‘Nutrition Program Additional grants from Government of Karnataka (Ksheera Bhagya, Srusti, Maatru Poorna) was provided through reappropriation to the following Districts towards Ksheera Bhagya Scheme.

**GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – contd.**

(₹ in lakh)

| Districts       | Additional Funds through Reappropriation | Districts      | Additional Funds through Reappropriation |
|-----------------|------------------------------------------|----------------|------------------------------------------|
| Bangalore Urban | 506.82                                   | Chikkaballapur | 99.24                                    |
| Kolar           | 109.88                                   | Uttara Kannada | 4.95                                     |
| Shivamogga      | 145.00                                   | Chamarajanagar | 346.00                                   |
| Tumakuru        | 62.76                                    | Hassan         | 350.95                                   |
| Mysuru          | 634.51                                   | Vijayanagar    | 31.50                                    |
| Chikkamagaluru  | 282.37                                   | Chitradurga    | 85.00                                    |
| Kodagu          | 229.86                                   | Kalaburagi     | 47.96                                    |
| Mandya          | 381.23                                   | Bidar          | 200.00                                   |
| Belagavi        | 219.00                                   | Ramanagara     | 90.68                                    |
| Vijayapura      | 91.00                                    |                |                                          |

(ii) Saving under ‘Lumpsum – ZP’ (₹14,800.00 lakh) were reappropriated to other heads without giving specific reason.

| <i>Head</i>             | <i>Total grant</i> | <i>Actual expenditure</i>   | <i>Excess (+) Saving (-)</i> |
|-------------------------|--------------------|-----------------------------|------------------------------|
|                         |                    | <i>(In lakhs of rupees)</i> |                              |
| (30) 6 Taluk Panchayats |                    |                             |                              |
| O 1,09,000.00           |                    |                             |                              |
| R (-) 27,002.08         | 81,997.92          | 81,997.92                   | ...                          |

(a) Saving under ‘CSS – Central Share – ICDS – SNP – Lumpsum – ZP’ (₹13,001.04 lakh) was reappropriated to other heads without giving specific reason.

(b) Saving under ‘CSS – State Share – Integrated Child Development Service (SNP) – Lumpsum – ZP’ (₹14,001.04 lakh) were reappropriated to other heads without giving specific reason.

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

(1) **4235 CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE**

**02 Social Welfare**

**102 Child Welfare**

**1 NABARD Works**

|   |           |           |           |              |
|---|-----------|-----------|-----------|--------------|
| O | 1,001.00  |           |           |              |
| S | 11,388.53 | 12,389.53 | 18,980.89 | (+) 6,591.36 |

## GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – concld.

(a) Additional fund under ‘CSS – Central Share – Upgration of Anganawadi Building – Construction’ (₹11,388.53 lakh) were provided through Supplementary Provision (First and Second Instalment) towards Central Share of CSS – Upgradation of Anganawadi Building Scheme.

(b) Reason for Excess under ‘CSS – State Share – Upgration of Anganawadi Building – Construction’ (₹6,593.36 lakh) have not been intimated (July 2025).

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

|     | <i>Head</i>                                                                                 | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|---------------------------------------------------------------------------------------------|--------------------|----------------------------------------------------------|----------------------------------|
| (1) | <b>4235 CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE</b>                                   |                    |                                                          |                                  |
|     | <b>02 Social Welfare</b>                                                                    |                    |                                                          |                                  |
|     | <b>102 Child Welfare</b>                                                                    |                    |                                                          |                                  |
|     | 08 CSS – Central Share-Creation of Capital Assets-Construction of CCIs including JJBs, CWCs |                    |                                                          |                                  |
|     | O 234.00                                                                                    |                    |                                                          |                                  |
|     | R (-) 90.00                                                                                 | 144.00             | 40.48                                                    | (-) 103.52                       |

Saving under ‘Grants-in-Aid – Assets Creation’ (₹90.00 lakh) were reappropriated to other heads without giving specific reason. Reason for final saving (₹103.52 lakh) have not been intimated (July 2025).

|     |                                                                                                 |        |       |            |
|-----|-------------------------------------------------------------------------------------------------|--------|-------|------------|
| (2) | 09 CSS – Central Share – Creation of Capital Assets – Construction of CCIs including JJBs, CWCs | 156.00 | 26.99 | (-) 129.01 |
|-----|-------------------------------------------------------------------------------------------------|--------|-------|------------|

Reason for saving under ‘Grants-in-Aid for Assets Creation’ (₹129.01 lakh) have not been intimated (July 2025).

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**GRANT NO.12 - INFORMATION, TOURISM AND YOUTH SERVICES
(ALL VOTED)**

*Total grant Actual Excess (+)
expenditure 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	5,12,62,09				
Supplementary	1,69,21,61		6,81,83,70	6,39,80,79	(-) 42,02,91
Amount surrendered during the year (March 2025)					42,25,85

Capital –

Original	1,82,41,00				
Supplementary	1,31,45,22		3,13,86,22	3,10,79,49	(-) 3,06,73
Amount surrendered during the year (March 2025)					3,06,73

NOTES AND COMMENTS:

(i) The expenditure in the Revenue Section ₹13,166.61 lakh initially met through the additional releases by seven executive orders, was later on regularized through Supplementary provision.

(ii) An amount of ₹4,225.85 lakh was surrendered in the Revenue Section.

(iii) The expenditure in the Capital Section ₹13,145.22 lakh initially met through the additional release by an executive order, was later on regularised through Supplementary Provision.

(iv) An amount of ₹306.73 lakh was surrendered in the Capital Section.

GRANT NO.12 - INFORMATION, TOURISM AND YOUTH SERVICES – contd.

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

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(1)	2204 SPORTS AND YOUTH SERVICES				
	001 Direction and Administration				
	50 Vacant Post Provision				
		O	369.13		
		R	(-) 369.13	...	...

Funds under 'Other Allowance' (₹369.13 lakh – entire provision) were partly reappropriated (₹163.44 lakh) to other salary heads to implement 7th State Pay Commission recommendation and partly surrendered (₹205.69 lakh) without giving specific reason.

(2)	103 Youth Welfare Programmes for Non-Students				
	27 Implementation of Youth Policy				
		O	400.00		
		S	50.00		
		R	(-) 50.00	400.00	400.00
			

Additional funds under 'Other Expenses' (₹50.00 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards State Level Yuvajanoostava Program organised at Davanagere for the year 2024-25 proved unnecessary, in view of saving (₹50.00 lakh) surrendered, without giving specific reason.

(3)	2205 ART AND CULTURE				
	102 Promotion of Arts and Culture				
	78 Development Authority (Sahyadri, Lakkundi, Chalukya, Hampi)				
		O	110.76		
		R	(-) 47.87	62.89	62.89
			

Saving under 'Grants-in-Aid – Salaries' (₹47.87 lakh) was surrendered, without giving specific reason.

(4)	2220 INFORMATION AND PUBLICITY				
	01 Films				
	800 Other Expenditure				
	14 Establishment of Memorials				
		O	1,500.00		
		R	(-) 930.93	569.07	569.07
			

GRANT NO.12 - INFORMATION, TOURISM AND YOUTH SERVICES – contd.

Saving under 'Financial Assistance / Relief' (₹930.93 lakh) was surrendered, without giving specific reasons.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(5)	60 Others			
	001 Direction and Administration			
	01 Directorate of Information and Publicity			
	O	3,481.81		
	R	(-) 430.42	3,051.39	3,065.37
				(+) 13.98

(a) Additional funds under 'Salaries' (₹321.05 lakh) provided through reappropriation towards payment of salaries for implementation of 7th State Pay Commission recommendations proved unnecessary, in view of saving (₹386.97 lakh) surrendered, without giving specific reason.

(b) Additional funds under 'Maintenance Expenditure' (₹95.41 lakh) provided through reappropriation proved excessive, in view of saving (₹48.14 lakh) surrendered, without giving specific reason.

(c) Saving under 'Subsidies' (₹361.09 lakh) was partly reappropriated (₹95.41 lakh) to release incentive funds to Sri Padma Cinemas and Sri Yashasvi Cinemas under the Janata Chitra Cinema Scheme and partly surrendered (₹265.68 lakh) without giving specific reason.

(d) Saving under 'Transport Expenses' (29.28 lakh) was surrendered, without giving specific reason.

(6)	50 Vacant Post Provision			
	O	802.04		
	R	(-) 802.04	...	...
		

Funds under 'Other Allowance' (₹802.04 lakh – entire provision) were partly reappropriated (₹549.84 lakh) to other salary heads and partly surrendered (₹252.20 lakh) without giving specific reason.

GRANT NO.12 - INFORMATION, TOURISM AND YOUTH SERVICES – contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(7)	103 Press Information Services				
	03 Karnataka Press Academy				
	O	51.43			
	S	200.00			
	R	(-) 114.40	137.03	137.03	...

Additional funds under ‘Grants-in-Aid – General’ (₹200.00 lakh) provided through Supplementary Provision (Third and Final Instalment) towards distribution of awards and carrying out activities of Karnataka Press Academy proved excessive, in view of saving (₹115.00 lakh) surrendered, without giving specific reason.

(8)	106 Field Publicity				
	04 Mass Communication and Field Publicity				
	O	1,766.00			
	S	800.00			
	R	(-) 408.34	2,157.66	2,157.64	(-) 0.02

(a) Additional funds under ‘General Expenses’ (₹800.00 lakh) provided through Supplementary Provision (Second Instalment) towards Belagavi Congress Centenary Program proved excessive, in view of saving (₹413.58 lakh) surrendered, without giving specific reason.

(b) Additional funds under ‘Salaries’ (₹193.42 lakh) provided through reappropriation towards implementation of 7th State Pay Commission recommendation proved excessive, in view of saving (₹171.23 lakh) surrendered, without giving specific reason.

(9)	3053 CIVIL AVIATION				
	80 General				
	003 Training and Education				
	01 Government Flying School				
	O	772.01			
	R	(-) 242.32	529.69	529.54	(-) 0.15

(a) Saving under ‘Contract / Outsource’ (₹22.95 lakh), ‘Machinery and Equipments’ (₹50.24 lakh) and ‘Transport Expenses’ (₹38.91 lakh) was reappropriated to other heads, without giving specific reason.

(b) Saving under ‘Salaries’ (₹27.88 lakh) was surrendered without giving specific reason.

GRANT NO.12 - INFORMATION, TOURISM AND YOUTH SERVICES – contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(10)	3452 TOURISM				
	80 General				
	001 Direction and Administration				
	50 Vacant Post Provision				
		O	515.54		
		R	(-) 515.54	...	...

Funds under 'Other Allowance' (₹515.54 lakh – entire provision) was reappropriated to other salary heads without giving specific reason.

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

(1)	2204 SPORTS AND YOUTH SERVICES				
	001 Direction and Administration				
	1 Directorate of Youth Services and Sports				
		O	3,493.24		
		R	(+) 84.80	3,578.04	3,578.03 (-) 0.01

(a) Additional funds under 'Building Expenses' (₹115.35 lakh) were provided through reappropriation for payment of building tax of Youth Services and Sports Department.

(b) Additional funds under 'Salaries' (₹94.65 lakh) provided through reappropriation towards implementation of 7th State Pay Commission recommendations proved unnecessary, in view of saving of (₹117.88 lakh) surrendered, without giving specific reason.

(2)	196 Assistance to Zilla Panchayats / District Level Panchayats				
	1 Zilla Panchayats				
		O	3,414.54		
		R	(+) 45.09	3,459.63	3,452.95 (-) 6.68

Additional funds under 'Block Grants-Variou Districts' (₹45.09 lakh) were provided through reappropriation to implement 7th State Pay Commission recommendation.

GRANT NO.12 - INFORMATION, TOURISM AND YOUTH SERVICES – conclud.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(3)	2205 ART AND CULTURE			
	103 Archaeology			
	01 Department of Archaeology Museum and Heritage			
	O	1,680.81		
	R	(+) 160.45	1,841.28	(+) 0.02

(a) Additional funds under ‘Contract / Outsource’ (₹111.30 lakh) were provided through reappropriation towards payment of salaries to outsource employees.

(b) Additional funds under ‘Salaries’ (₹164.63 lakh) provided through reappropriation for payment of outsourced employees proved excessive, in view of saving (₹105.55 lakh) surrendered, without giving specific reason.

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**GRANT NO.13 - FOOD AND CIVIL SUPPLIES  
(ALL VOTED)**

|                                                 |                                                   | <i>Total grant</i>              | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-------------------------------------------------|---------------------------------------------------|---------------------------------|---------------------------|------------------------------|
|                                                 |                                                   | <i>(In thousands of rupees)</i> |                           |                              |
| MAJOR HEADS:                                    |                                                   |                                 |                           |                              |
| 2408                                            | FOOD, STORAGE AND WAREHOUSING                     |                                 |                           |                              |
| 3456                                            | CIVIL SUPPLIES                                    |                                 |                           |                              |
| 3475                                            | OTHER GENERAL ECONOMIC SERVICES                   |                                 |                           |                              |
| 4408                                            | CAPITAL OUTLAY ON FOOD, STORAGE AND WAREHOUSING   |                                 |                           |                              |
| 5475                                            | CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES |                                 |                           |                              |
| Revenue –                                       |                                                   |                                 |                           |                              |
| Original                                        |                                                   | 99,56,83,28                     |                           |                              |
| Supplementary                                   |                                                   | 75,80                           | 99,57,59,08               | 97,67,68,11                  |
| Amount surrendered during the year (March 2025) |                                                   |                                 |                           | (-) 1,89,90,97               |
|                                                 |                                                   |                                 |                           | 2,20,88,55                   |
| Capital –                                       |                                                   |                                 |                           |                              |
| Original                                        |                                                   | 6,51,00                         |                           |                              |
| Supplementary                                   |                                                   | 15,00,00                        | 21,51,00                  | 19,47,57                     |
| Amount surrendered during the year (March 2025) |                                                   |                                 |                           | (-) 2,03,43                  |
|                                                 |                                                   |                                 |                           | 2,03,43                      |

**NOTES AND COMMENTS:**

(i) The expenditure under the Revenue Section ₹38.79 lakh initially met through additional release by an executive order was later on regularised through Supplementary Provision.

(ii) An amount of ₹22,088.55 lakh was surrendered in the Revenue Section.

(iii) An amount of ₹203.43 lakh was surrendered in the Capital Section.

**GRANT NO.13 - FOOD AND CIVIL SUPPLIES – contd.**

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

|     | <i>Head</i>                                                                                                         | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|---------------------------------------------------------------------------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (1) | <b>2408 FOOD STORAGE AND<br/>WAREHOUSE</b>                                                                          |                    |                                                        |                                  |
|     | <b>01 Food</b>                                                                                                      |                    |                                                        |                                  |
|     | <b>101 Procurement and Supply</b>                                                                                   |                    |                                                        |                                  |
|     | 05 CSS – State Share – Assistance to<br>Intra State Movement of Food<br>Grains and FPS Dealers Margin<br>under NFSA |                    |                                                        |                                  |
|     | O                                                                                                                   | ...                |                                                        |                                  |
|     | R                                                                                                                   | ...                | ...                                                    | 11,218.00 (+) 11,218.00          |

Expenditure has been incurred under ‘Subsidies’ (₹8,504.00 lakh), ‘Scheduled Caste Sub Plan’ (₹1,929.00 lakh) and ‘Tribal Sub Plan’ (₹785.00 lakh) without Budget Provision.

|     |                                                                                                                       |     |     |                         |
|-----|-----------------------------------------------------------------------------------------------------------------------|-----|-----|-------------------------|
| (2) | 06 CSS – Central Share – Assistance<br>to Intra State Movement of Food<br>Grains and FPS Dealers Margin<br>under NFSA |     |     |                         |
|     | O                                                                                                                     | ... |     |                         |
|     | R                                                                                                                     | ... | ... | 11,218.00 (+) 11,218.00 |

Expenditure has been incurred under ‘Subsidies’ (₹8,504.00 lakh), ‘Scheduled Caste Sub Plan’ (₹1,929.00 lakh) and ‘Tribal Sub Plan’ (₹785.00 lakh) without Budget Provision.

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

|     |                                                                       |            |        |            |
|-----|-----------------------------------------------------------------------|------------|--------|------------|
| (1) | <b>5475 CAPITAL OUTLAY ON<br/>OTHER GENERAL<br/>ECONOMIC SERVICES</b> |            |        |            |
|     | <b>115 Financial Support for<br/>Infrastructure Development</b>       |            |        |            |
|     | 01 Strengthening of weights and<br>Measures Infrastructure            |            |        |            |
|     | O                                                                     | 650.00     |        |            |
|     | R                                                                     | (-) 202.43 | 447.57 | 447.57 ... |

Saving mainly under ‘Capital Expenses’ (₹202.04 lakh) was surrendered, without giving specific reason.

## **GRANT NO.13 - FOOD AND CIVIL SUPPLIES – contd.**

### **(vi) 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 2024 was ₹83.51 lakh. During the year 2024-25, an amount of ₹23.83 lakh was credited to the Fund and an expenditure of ₹15.90 lakh initially booked under the Revenue Section of the grant was shown met from the fund head, although, no provision was made in the budget for transfer of expenditure. The balance in the Consumer Welfare Fund as on 31 March 2025 was ₹91.43 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.

### GRANT NO.13 - FOOD AND CIVIL SUPPLIES – conclud.

There was an opening balance of ₹43.69 lakh as on 1 April 2024. During 2024-25, no amount was credited to the Fund Account. The closing balance stood at ₹43.69 lakh (Cr) as on 31 March 2025.

**(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 2024. During 2024-25, no amount was credited to the Fund Account. Balance under Corpus Fund stood at ₹1,508.75 lakh as on 31 March 2025.

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 2024-25.

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GRANT NO.14 - REVENUE

<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
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(In thousands of rupees)

MAJOR HEADS:

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	1,59,35,59,69	2,33,95,62,35	2,27,97,00,98	(-) 5,98,61,37
Supplementary	74,60,02,66			
Amount surrendered during the year (March 2025)				7,41,88,88

GRANT NO.14 - REVENUE – contd.

		<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In thousands of rupees)</i>		
Capital –				
Voted –				
Original	2,34,02,00			
Supplementary	96,00,00	3,30,02,00	3,24,50,73	(-) 5,51,27
Amount surrendered during the year (March 2025)				5,51,26
Capital –				
Charged –				
Original	1,00			
Supplementary	52,79	53,79	52,80	(-) 99
Amount surrendered during the year (March 2025)				99

NOTES AND COMMENTS:

(i) The expenditure under the Revenue Section of the Voted Grant ₹2,94,934.92 lakh initially met through the additional releases by six executive orders, was later on regularised through Supplementary Provision.

(ii) An amount of ₹74,188.88 lakh was surrendered in the Revenue Section of the Voted Grant.

(iii) The expenditure under the Capital Section of the Voted Grant ₹8,100.00 lakh initially met through the additional releases by two executive order, was later on regularised through Supplementary Provision.

(iv) An amount of ₹551.26 lakh was surrendered in the Capital Section of the Voted Grant.

(v) The expenditure under the Capital Section of the *Charged* Appropriation ₹52.79 lakh initially met through the additional release by an executive order, was later on regularised through Supplementary Provision.

(vi) An amount of ₹0.99 lakh was surrendered in the Capital Section of the *Charged* Appropriation.

GRANT NO.14 - REVENUE – contd.

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

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+)</i> <i>Saving (-)</i>
(1)	2029 LAND REVENUE			
	797 Transfer to Reserve Funds and Deposit Accounts			
	02 Transfer of Atal Janasnehi User Fund	9,700.00	6,754.05	(-) 2,945.95

Expenditure under ‘Inter Account Transfers’ (₹6,754.05 lakh) depends on the actual collection of the user charges. Saving (₹2,945.95 lakh) indicated that the actual receipts were less than the estimated receipts that stood transferred to the Fund Head under Public Account of the State.

(2)	2053 DISTRICT ADMINISTRATION			
	093 District Establishments			
	01 Vacant Post Provision			
	O 41,329.81			
	R (-) 41,329.81	...	...	...

Funds under ‘Other Allowance’ (₹41,329.81 lakh – entire provision) were partly reappropriated (₹39,333.13 lakh) to other salary heads and partly surrendered (₹1,996.68 lakh), without giving specific reason.

(3)	2070 OTHER ADMINISTRATIVE SERVICES			
	105 Special Commission of Enquiry			
	04 Competent Authority appointed to conduct inquiries under the KPID Act (Kanva and Others)			
	O 35.00			
	S 151.00			
	R (-) 40.48	145.52	145.53	(+) 0.01

(a) Funds under ‘Grants-in-Aid – General’ (₹151.00 lakh) provided through Supplementary Provision (Second, Third and Final Instalment) towards the office expenses for the management of KPID cases to the Office of the Regional Commissioner, Bengaluru Division and Competent Authorities (Kanva and Group Companies and other KPID cores), Bengaluru to pay the outstanding bills of advertisement expenses in newspaper proved excessive, in view of saving (₹44.36 lakh) surrendered, without giving specific reason.

GRANT NO.14 - REVENUE – contd.

(b) Additional funds under ‘Grants-in-Aid – Salaries’ (₹34.96 lakh) provided through reappropriation towards payment of arrears of salary and salary proved unnecessary, in view of saving (₹45.56 lakh) surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

(c) Additional funds under ‘GIA Contract / Outsource’ (₹21.94 lakh) were provided through reappropriation towards payment and arrears of pay. Saving occurred under this head during 2023-24 also.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(4)	112 Rent Control			
	01 House Rent and Accommodation			
	Controller – Bengaluru Division			
	O 315.00			
	R (-) 66.65	248.35	248.36	(+) 0.01

Additional funds under ‘Salaries’ (₹65.98 lakh) provided through reappropriation towards implementation of recommendations of 7th State Pay Commission proved unnecessary, in view of saving (₹132.63 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2022-23 and 2023-24 also.

(5)	2235 SOCIAL SECUTIRTY AND WELFARE			
	02 <i>Social Welfare</i>			
	101 Welfare of Handicapped			
	20 CSS – Central Share – Monthly			
	Financial Assistance to the			
	Physically Challenged and the			
	Disabled Poor (NSAP)			
	O 1,662.00			
	R (-) 1,196.99	465.01	787.06	(+) 322.05

(a) Saving under ‘Social Security Pension’ (₹744.00 lakh) and ‘Tribal Sub Plan’ (₹133.76 lakh) reappropriated to other heads, due to less number of beneficiaries proved injudicious, in view of final excess (₹293.04 lakh) and (₹29.01 lakh) respectively, reason for which have not been intimated (July 2025).

GRANT NO.14 - REVENUE – contd.

(b) Saving under ‘Scheduled Caste Sub Plan’ (₹319.23 lakh) were partly reappropriated (₹201.00 lakh) to other heads, due to less number of beneficiaries and partly surrendered (₹118.23 lakh) due to release of ₹96.27 lakh from Government of India against the Budget allocation. Saving occurred under this head during 2023-24 also.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(6)	60 Other Social Security and Welfare Programmes			
	107 Swatantrata Sainik Samman Pension Scheme			
	01 State Freedom Fighters Pensions			
	O 5,370.00			
	R (-) 2,481.00	2,889.00	2,889.00	...

Saving under ‘Pension and Retirement Benefits’ (₹2,481.00 lakh) were reappropriated to other heads, due to less number of beneficiaries than anticipated. Saving occurred under this head during 2023-24 also.

(7)	08 Goa Freedom Fighters Pension			
	O 729.00			
	R (-) 119.34	609.66	609.66	...

Saving under ‘Pension and Retirement Benefits’ (₹119.00 lakh) were reappropriated to other heads, due to less number of beneficiaries than anticipated under the scheme. Saving occurred under this head during 2023-24 also.

(8)	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			
	O 18,300.00			
	R (-) 18,300.00	...	...	...

Saving under ‘Inter Account Transfers’ (₹18,300 lakh – entire provision) was surrendered, without giving specific reason. Saving occurred under this head during 2022-23 and 2023-24 also.

GRANT NO.14 - REVENUE – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(9)	10 Transfer of State Share to State Disaster Mitigation Fund	6,100.00	...	(-) 6,100.00

Reason for saving under 'Inter Account Transfers' (₹6,100.00 lakh – entire provision) have not been intimated (July 2025). Saving occurred under this head during 2022-23 and 2023-24 also.

(10) **08 State Disaster Mitigation Fund**

101 Disaster Mitigation

01 State Disaster Mitigation Fund

O	24,400.00			
R	(-) 13,700.18	10,699.82	10,699.82	...

Saving under 'Other Expenses' (₹13,700.18 lakh) were partly reappropriated to other heads (₹10,000.00 lakh) without giving specific reason and partly surrendered (₹3,700.18 lakh) due to non-release of grants from Government of India. Saving occurred under this head during 2022-23 and 2023-24 also.

(11) **80 General**

102 Management of Natural Disasters, Contingency Plans in disaster prone areas

01 State Disaster Response Fund

O	97,600.00			
S	3,45,422.00			
R	(-) 44,586.91	3,98,435.09	3,98,435.09	...

(a) Additional funds under 'Other Expenses' (₹3,45,422.00 lakh) provided through Supplementary Provision (First Instalment) from Government of India under NDRF for drought (Khariff) relief for the year 2023-24, to meet expenses towards crop loss compensation and for gratuitous relief to drought affected dry land / rainfed families proved excessive, in view of saving (₹21,159.25 lakh) partly reappropriated (₹16,000.00 lakh) to other heads, without giving specific reason and partly surrendered (₹5,159.25 lakh) due to non-occurrence of any drought or flood during 2024-25. Saving occurred under this head during 2023-24 also.

(b) Saving under 'Minor Works' (₹14,000.00 lakh) were reappropriated to other heads, without giving specific reason. Saving occurred under this head during 2023-24 also.

GRANT NO.14 - REVENUE – contd.

(c) Saving under ‘General Expenses’ (₹9,427.66 lakh) were partly reappropriated (₹5,000.00 lakh) to other heads, without giving specific reason and partly surrendered (₹4,427.66 lakh) as there was non-floods / drought during 2024-25. Saving occurred under this head during 2023-24 also.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(12)	2250 OTHER SOCIAL SERVICES			
	103 Upkeep of Shrines, Temples etc.,			
	1 Kudalasangama Development Board			
	O 106.35			
	R (-) 60.68	45.67	45.67	...

Saving mainly under ‘Grants-in-Aid – General’ (₹50.00 lakh – entire provision) was surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

(13)	8 Kittooru Abhivruddhi Pradhikara			
	O 4,000.00			
	R (-) 335.00	3,665.00	905.00	(-) 2,760.00

Saving under ‘Other Expenses’ (₹335.00 lakh) was reappropriated to other heads, without giving specific reason. Reason for final saving (₹2,760.00 lakh) have not been intimated (July 2025). Saving occurred under this head during 2023-24 also.

(14)	2506 LAND REFORMS			
	101 Regulation of Land Holding and Tenancy			
	4 Annuity Payable to Religious, Charitable and Other Institutions			
	O 2,267.65			
	R (-) 306.49	1,961.16	1,961.16	...

Saving under ‘Compensation to Non-Inam Lands – Grants-in-Aid – General’ (₹306.49 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2022-23 and 2023-24 also.

GRANT NO.14 - REVENUE – contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(15)	103 Maintenance of Land Records				
	02 Karnataka State Land Records Management Programme				
	O	3,000.00			
	R	(-) 436.72	2,563.28	2,563.28	...

Saving under 'Other Expenses' (₹436.72 lakh) was partly reappropriated (₹200.00 lakh) to other heads as the tender process was under progress and partly surrendered (₹236.72 lakh) without giving specific reason. Saving occurred under this head during 2022-23 and 2023-24 also.

(viii) 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	5,376.35			
R	(+) 770.92	6,147.27	6,147.26	(-) 0.01

(a) Additional funds under 'Contract / Outsource' (₹831.34 lakh) provided through reappropriation towards payment of service compensation to 1,634 Bandu jawans proved excessive, in view of saving (₹27.55 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

(b) Additional funds under 'Salaries' (₹237.00 lakh) provided through reappropriation towards implementation of recommendations of 7th State Pay Commission proved unnecessary, in view of saving (₹259.37 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

(2) **04 Commissionerate of Revenue**

O	315.56			
R	(+) 74.67	390.23	383.35	(-) 6.88

(a) Additional funds under 'Salaries' (₹59.49 lakh) were provided through reappropriation, towards implementation of recommendations of 7th State Pay Commission and for payment of arrears of pay to the officers / staff.

GRANT NO.14 - REVENUE – contd.

(b) Additional funds under ‘Contract / Outsource’ (32.36 lakh) were provided through reappropriation towards payment of salary to outsource employees for payment of arrears of salary to Law Officer working on contract basis.

(c) Additional funds under ‘Machinery and Equipments’ (₹25.00 lakh) were provided through reappropriation towards purchase of machineries.

(d) Saving mainly under ‘Office Expenses’ (₹25.00 lakh) were reappropriated to other heads, without giving specific reason.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving(-)</i>
(3)	103 Land Records			
	1 Survey Settlement and Land Records			
	O	40,151.60		
	R	(+) 251.64	40,403.24	40,472.83
				(+) 69.59

(a) (i) Additional funds under ‘Executive Establishment – Salaries’ (₹7,775.73 lakh) provided through reappropriation towards implementation of recommendation of 7th State Pay Commission proved unnecessary, in view of saving (₹7,847.01 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

(ii) Additional funds under ‘General Expenses’ (₹8.00 lakh) provided through reappropriation to meet expenses towards purchase of stationery and receipt book for maintaining 184 land records in the Office of the Assistant Director proved insufficient, in view of final excess (₹49.08 lakh), reason for which have not been intimated (July 2025).

(iii) Saving mainly under ‘Transport Expenses’ (₹231.52 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

(b) (i) Additional funds under ‘Expenses incurred under Atal Janasnehi Centre – Contract / Outsource’ (₹1,000.00 lakh) provided through reappropriation towards payment of arrears of salary to outsource employees proved excessive, in view of saving (₹370.70 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

GRANT NO.14 - REVENUE – contd.

(ii) Saving under ‘Building Expenses’ (₹26.55 lakh) and ‘Office Expenses’ (₹27.19 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving(-)</i>
(4) 797 Transfer to Reserve Funds and Deposit Accounts			
01 Transfer of Mojini User Fund	15,000.00	15,963.82	(+) 963.82

Expenditure under ‘Inter Account Transfers’ (₹15,963.82 lakh) depends on the actual collection of the user charges. Excess (₹963.82 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) **2052 SECRETARIAT – GENERAL SERVICES**

099 Board of Revenue

01 Karnataka Appellate Tribunal			
O	1,031.70		
R	(+) 222.72	1,254.42	1,253.23
			(-) 1.19

(a) Additional funds under ‘Salaries’ (₹234.64 lakh) provided through reappropriation towards implementation of recommendation of 7th Pay Commission and for payment of arrears of revised allowance to Judicial Officers proved excessive, in view of saving (₹160.18 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

(b) Additional funds under ‘General Expenses’ (₹116.47 lakh) and ‘Transport Expenses’ (₹45.42 lakh) were provided through reappropriation without giving specific reason.

(c) Additional funds under ‘Travel Expenses’ (₹83.16 lakh) provided through reappropriation towards payment of arrears of revised allowances to Judicial Officers proved excessive, in view of saving (₹55.48 lakh) was surrendered, without giving specific reason.

(6) **2053 DISTRICT ADMINISTRATION**

094 Other Establishments

1 Assistant Commissioners			
O	5,492.01		
S	2.74		
R	(+) 105.45	5,600.20	5,576.88
			(-) 23.32

GRANT NO.14 - REVENUE – contd.

(a) (i) Additional funds under ‘Assistant Commissioners – Establishment – Pension and Retirement Benefits’ (₹2.74 lakh) provided through Supplementary Provision (First Instalment) towards payment of gratuity of retired daily wages employees of Assistant Commissioner’s Office proved unnecessary, in view of saving (₹2.74 lakh – entire provision) surrendered without giving specific reason.

(ii) Additional funds under ‘Salaries’ (₹937.81 lakh) provided through reappropriation towards implementation of recommendation of 7th State Pay Commission proved unnecessary, in view of saving (₹1,022.60 lakh) was surrendered, without giving specific reason.

(iii) Additional funds under ‘General Expenses’ (₹192.89 lakh) provided through reappropriation to meet expenses towards payment for advertising expenses for paper publications proved excessive, in view of saving (₹21.27 lakh) was surrendered, without giving specific reason.

(iv) Additional funds under ‘Contract / Outsource’ (₹120.51 lakh) were provided through reappropriation towards payment of arrears of salary.

(v) Saving mainly under ‘Building Expenses’ (₹22.43 lakh) was surrendered, without giving specific reason.

(vi) Reason for saving under ‘Maintenance Expenditure’ (₹22.37 lakh) have not been intimated (July 2025).

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving(-)</i>
(7)	5 Acquisition of Land on behalf of Other Acquiring Bodies			
	O 135.00			
	R (+) 15.01	150.01	150.02	(+) 0.01

Additional funds under ‘Bangalore Division – Salaries’ (₹58.24 lakh) provided through reappropriation towards implementation of recommendation of 7th State Pay Commission proved excessive, in view of saving (₹43.23 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2022-23 and 2023-24 also.

(8)	7 Taluk Establishment			
	O 45,894.98			
	R (+) 462.66	46,357.64	46,347.44	(-) 10.20

GRANT NO.14 - REVENUE – contd.

(a) (i) Additional funds under ‘Taluka Officers – Establishment – Salaries’ (₹9,447.46 lakh) provided through reappropriation towards implementation of recommendation of 7th Pay Commission and for payment of arrears of salary to officer / staff proved excessive, in view of saving (₹8,407.14 lakh) was surrendered, without giving specific reason.

(ii) Saving under ‘Maintenance Expenditure’ (₹266.04 lakh) were partly reappropriated (₹193.11 lakh) to other heads and partly surrendered (₹72.93 lakh), without giving specific reason.

(iii) Saving under ‘Transport Expenses’ (₹95.86 lakh), ‘Contract / Outsource’ (₹77.31 lakh), ‘Building Expenses’ (₹34.63 lakh), ‘Travel Expenses’ (₹23.41 lakh) and ‘Telephone Charges’ (₹21.80 lakh) was surrendered, without giving specific reason.

(b) Additional funds under ‘Janasnehi Kendras – Salaries’ (₹12.05 lakh) provided through reappropriation towards implementation of recommendation of 7th State Pay Commission proved unnecessary, in view of saving (₹22.05 lakh) surrendered, without giving specific reason.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving(-)</i>
		<i>(In lakhs of rupees)</i>		
(9)	101 Commissioners			
	05 Regional Commissioners			
	Establishment			
	O	3,415.68		
	R	(+) 44.87	3,460.55	3,461.55
				(+) 1.00

(a) Additional funds under ‘Salaries’ (₹703.94 lakh) provided through reappropriation towards implementation of recommendation of 7th State Pay Commission and for payment of arrears of salary to officer / staff proved unnecessary, in view of saving (₹791.43 lakh) was surrendered, without giving specific reason.

(b) Additional funds under ‘Building Expenses’ (₹200.00 lakh) provided through reappropriation proved excessive, in view of saving (₹72.03 lakh) was surrendered, without giving specific reason.

(c) Additional funds under ‘Contract / Outsource’ (₹44.86 lakh) were provided through reappropriation towards payment of arrears of pay to contract / outsource employees of the establishment.

GRANT NO.14 - REVENUE – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving(-)</i>
(10)	2070 OTHER ADMINSTRATIVE SERVICES			
	105 Special Commission of Enquiry			
	41 Enquiring Authority – Deception by IMA and related Companies			
	O 530.66			
	S 1.00			
	R (+) 488.41	1,020.07	1,018.56	(-) 1.51

(a) Funds under ‘Salaries’ (₹20.00 lakh) partly provided through Supplementary Provision (Second Instalment) (₹1.00 lakh) towards payment of reimbursement of medical expenses of the officers / staff of the Special Officer and the Competent Authority Deception by IMA and related companies and partly through reappropriation (₹19.00 lakh) proved unnecessary, in view of saving (₹19.87 lakh) was surrendered, without giving specific reason.

(b) Additional funds under ‘General Expenses’ (₹494.06 lakh) were provided through reappropriation to meet expenses towards payment of pending bills of advertisement expenses in paper publication.

(c) Additional funds under ‘Transport Expenses’ (₹18.58 lakh) were provided through reappropriation to meet the expenses towards payment of pending bills.

(11) **2235 SOCIAL SECURITY AND WELFARE**

02 Social Welfare

101 Welfare of Handicapped

43 CSS – State Share – Monthly Financial Assistance to the Physically Challenged and the Disabled Poor (NSAP)

O	1,43,493.00			
R (+)	12,923.07	1,56,416.07	1,56,416.07	...

(a) Additional funds under ‘Social Security Pensions’ (₹15,916.00 lakh) provided through reappropriation as there was an increase in number of beneficiaries than anticipated under the scheme proved excessive, in view of saving (₹302.93 lakh) was surrendered, due to less number of beneficiaries than anticipated.

GRANT NO.14 - REVENUE – contd.

(b) Saving under ‘Scheduled Caste Sub Plan’ (₹2,213.00 lakh) and ‘Tribal Sub Plan’ (₹477.00 lakh) were reappropriated to other heads due to less number of beneficiaries than anticipated under this scheme.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving(-)</i>
(12)	103 Women’s Welfare				
	53 Pension to Devadasis				
	O	4,860.00			
	R	(+) 752.14	5,612.14	5,612.14	...

Additional funds under ‘Scheduled Caste Sub Plan’ (₹761.00 lakh) were provided through reappropriation as there was increase in number of beneficiaries than anticipated under the scheme.

(13)	60 Other Social Security and Welfare Programmes				
	001 Direction and Administration				
	02 New Social Security (Sandhya Suraksha) (NSAP)				
	O	4,16,231.27			
	S	17,050.75			
	R	(+) 1,285.45	4,34,567.47	4,34,567.46	(-) 0.01

(a) Additional funds under ‘Social Security Pension’ (₹15,807.00 lakh) provided through Supplementary Provision (Third and Final Instalment) towards payment of pension for the month of February 2025 to the Social Security (Sandhya Suraksha) under the Social Security and Pension Scheme proved excessive, in view of saving (₹698.80 lakh) was surrendered, due to less number of beneficiaries under the scheme. Saving occurred under this head during 2023-24 also.

(b) Additional funds under ‘Tribal Sub Plan’ (₹1,715.00 lakh) were provided partly through Supplementary Provision (Third and Final Instalment) (₹1,243.75 lakh) towards payment of pension for the month of February 2025 to the Social Security (Sandhya Suraksha) Tribal Sub Scheme and partly through reappropriation (₹471.25 lakh) as there was increase in number of beneficiaries than anticipated under the scheme. Saving occurred under this head during 2023-24 also.

(c) Additional funds under ‘Scheduled Caste Sub Plan’ (₹1,513.00 lakh) were provided through reappropriation as there was increase in number of beneficiaries than anticipated under the scheme.

GRANT NO.14 - REVENUE – contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving(-)</i>
(14) 102 Pensions under Social Security Schemes			
1 Old Age Pension Scheme			
O 2,76,387.51			
S 4,107.00			
R (+) 24,151.49	3,04,646.00	3,11,453.05	(+) 6,807.05

(a) (i) Additional funds under ‘CSS – State Share – Old Age Pension (NSAP)’ (₹41,612.00 lakh) were provided partly through Supplementary Provision (Third and Final Instalment) (₹3,570.00 lakh) towards payment of pension for the month of January 2025 to the old age pension under the Social Security and Pension Scheme and partly through reappropriation (₹38,042.00 lakh) as there was increase in number of beneficiaries than anticipated proved excessive, in view of saving (₹190.39 lakh) was surrendered, due to less number of beneficiaries under the scheme. Saving occurred under this head during 2022-23 and 2023-24 also.

(ii) Additional funds under ‘Scheduled Caste Sub Plan’ (₹7,438.00 lakh) and ‘Tribal Sub Plan’ (₹1,853.00 lakh) were provided through reappropriation as there was increase in number of beneficiaries under the scheme.

(b) (i) Additional funds under ‘Widow Pension for Farmers Suicide Cases – Financial Assistance / Relief’ (₹517.00 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards payment of compensation for farmer suicide, snake bite / accidental death under Social Security and Pension Schemes. Saving occurred under this head during 2022-23 and 2023-24 also.

(ii) Additional funds under ‘Social Security Pensions’ (₹78.00 lakh) provided through reappropriation as there was increase in number of beneficiaries proved excessive, in view of saving (₹48.60 lakh) was surrendered, due to less number of beneficiaries under this scheme. Saving occurred under this head during 2022-23 and 2023-24 also.

(iii) Saving under ‘Scheduled Caste Sub Plan’ (₹50.00 lakh) and ‘Tribal Sub Plan’ (₹33.00 lakh) were reappropriated to other heads due to less number of beneficiaries under the scheme.

GRANT NO.14 - REVENUE – contd.

(c) Additional funds under ‘Mythri – Social Security Pensions’ (₹49.00 lakh) were provided partly through Supplementary Provision (Third and Final Instalment) (₹20.00 lakh) towards payments of pension for the month of January 2025 to the Mythri Scheme was the Social Security and Pension Scheme and partly through reappropriation (₹29.00 lakh) as there was increase in number of beneficiaries under the scheme. Saving occurred under this head during 2022-23 and 2023-24 also.

(d) Saving under ‘CSS – Central Share – Old Age Pension (NSAP) – Social Security Pension’ (₹13,487.00 lakh), ‘Scheduled Caste Sub Plan’ (₹5,836.00 lakh) and ‘Tribal Sub Plan’ (₹1,621.60 lakh) reappropriated to other heads proved injudicious, in view of final excess (₹2,423.94 lakh), (₹1,373.16 lakh) and (₹3,010.00 lakh) respectively, reason for which have not been intimated (July 2025).

(e) (i) Saving under ‘Manaswini – Social Security Pensions’ (₹691.97 lakh) were partly reappropriated (₹544.00 lakh) to other heads and partly surrendered (₹147.97 lakh) due to less number of beneficiaries than anticipated under this scheme. Saving occurred under this head during 2022-23 and 2023-24 also.

(ii) Saving under ‘Tribal Sub Plan’ (₹159.00 lakh) and ‘Scheduled Caste Sub Plan’ (₹50.00 lakh) were reappropriated to other heads, due to less number of beneficiaries than anticipated under this scheme.

(f) (i) Saving under ‘CSS – State Share – National Family Benefit Scheme (NSAP) – Financial Assistance / Relief’ (₹653.19 lakh) were surrendered, due to less number of beneficiaries under the scheme.

(ii) Saving under ‘Scheduled Caste Sub Plan’ (₹342.75 lakh) and ‘Tribal Sub Plan’ (₹77.86 lakh) was surrendered, without giving specific reason.

(g) Saving under ‘Monthly Financial Assistance to Endosulphan Victims – Social Security Pension’ (₹50.00 lakh) was reappropriated to other heads due to less number of beneficiaries than anticipated under this scheme. Saving occurred under this head during 2022-23 and 2023-24 also.

GRANT NO.14 - REVENUE – contd.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving(-)</i>
(15)	2 Pensions of Destitute Widows			
	O 1,74,267.74			
	S 5,677.17			
	R (+) 11,562.09	1,91,507.00	1,95,697.29	(+) 4,190.29

(a) (i) Additional funds under ‘CSS – State Share – Destitute Widow Pension (NSAP) – Social Security Pension’ (₹26,202.00 lakh) were provided partly through Supplementary Provision (Third and Final Instalment) (₹5,677.17 lakh) towards payment of pension for the month of January 2025 and February 2025 to the Destitute Widow Pension under the Social Security and Pension Scheme and partly through reappropriation (₹20,524.83 lakh) as there was increase in number of beneficiaries than anticipated proved excessive, in view of saving (₹183.37 lakh) was surrendered, due to less number of beneficiaries under this scheme.

(ii) Additional funds under ‘Scheduled Caste Sub Plan’ (₹1,838.00 lakh) and ‘Tribal Sub Plan’ (₹981.00 lakh) were provided through reappropriation as there was increase in number of beneficiaries than anticipated under this scheme.

(b) (i) Saving under ‘CSS – Central Share – Destitute Widow Pension (NSAP) – Scheduled Caste Sub Plan’ (₹3,548.65 lakh) were partly reappropriated (₹3,200.00 lakh) to other heads and partly surrendered (₹348.65 lakh) due to less number of beneficiaries than anticipated under this scheme.

(ii) Saving under ‘Social Security Pension’ (₹7,168.83 lakh) and ‘Tribal Sub Plan’ (₹880.89 lakh) reappropriated to other heads, due to less number of beneficiaries proved injudicious, in view of final excess (₹3,730.30 lakh) and (₹459.99 lakh) respectively, reason for which have not been intimated (July 2025).

GRANT NO.14 - REVENUE – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving(-)</i>
(16)	2245 RELIEF ON ACCOUNT OF NATURAL CALAMITIES			
	05 State Disaster Response Fund			
	101 Transfer to Reserve Funds and Deposit Accounts – State Disaster Response Fund			
	05 National Disaster Response Fund			
	O ...			
	S 3,45,422.00	3,45,422.00	3,60,006.30	(+) 14,584.30

Funds under ‘Inter Account Transfers’ (₹3,45,422.00 lakh) were provided through Supplementary Provision (First Instalment) under NDRF towards relief assistance for Drought (Kharif) of 2023-24, which has to be transferred to the NDRF. There was an excess expenditure of ₹14,584.30 lakh under this head.

(17)	80 General			
	001 Direction and Administration			
	01 Disaster Management Cell			
	O 15.86			
	S 6.00			
	R (+) 38.58	60.44	34.11	(-) 26.33

Funds under ‘Salaries’ (₹44.58 lakh) were provided partly through Supplementary Provision (First Instalment) (₹6.00 lakh) and partly through reappropriation (₹38.58 lakh) proved excessive, in view of final saving (₹17.32 lakh), reason for which have not been intimated (July 2025).

(18)	2250 OTHER SOCIAL SERVICES			
	103 Upkeep of Shrines, Temples etc.,			
	3 Kaginele Development Board			
	O 65.10			
	R (+) 7.53	72.63	72.63	...

Additional funds under ‘Grants-in-Aid – Salaries’ (₹8.06 lakh) were provided through reappropriation for payment of salary for the year 2024-25.

GRANT NO.14 - REVENUE – contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving(-)</i>
(19)	2506 LAND REFORMS				
	012 Statistics and Evaluation				
	03 UPOR Project				
		O 42.70			
		R (+) 45.83	88.53	88.53	...

Additional funds under ‘General Expenses’ (₹25.00 lakh) and ‘Contract / Outsource’ (₹19.00 lakh) were provided through reappropriation for payment of S P share amount to CICON Company and to meet expenditure towards payment of salary to eight jawans working on contract basis.

(20)	101 Regulation of Land Holding and Tenancy				
	1 Preparation of Land Records for Land Reforms and Land Tribunals				
		O 792.00			
		R (+) 29.17	821.17	821.18	(+) 0.01

Additional fund under ‘Establishment and Other Charges – Salaries’ (₹205.90 lakh) were provided through reappropriation towards implementation of recommendations of 7th Pay Commission and for payment of arrears of salary to the staff proved excessive, in view of saving (₹176.73 lakh) was surrendered, without giving specific reason.

(ix) 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.

GRANT NO.14 - REVENUE – contd.

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 2024 was ₹0.02 lakh. During the year 2024-25, an amount of ₹73,200.00 lakh of Central Share was received by the State. The State’s contribution of ₹24,400.00 lakh (2245-05-101-0-04 (Transfer of State Share to State Disaster Response Fund)-261) – along with the Central Share of ₹73,200.00 lakh (2245-05-101-0-08 (XV FCG – Transfer of Central Share to State Disaster Response Fund)-261) amounting to ₹97,600.00 lakh (₹24,400.00 lakh + ₹73,200.00 lakh = ₹97,600.00 lakh) was transferred to the fund account. However, as against the transfer of ₹97,600.00 lakh, expenditure under the Major Head ‘2245-Relief on account of Natural Calamities’ ₹53,013.09 lakh released to the Deputy Commissioners of the Districts was shown as met out of the Fund head.

In addition, the State received ₹3,52,583.60 lakh as contribution from National Disaster Response Fund(NDRF) and ₹7,422.70 lakh towards expansion and modernisation of Fire Services in the State as XV Finance Commission Grant. Total amounting to ₹3,60,006.30 lakh was credited to the Fund Head. Expenditure of ₹3,45,422.00 lakh was transferred to the Fund head.

The balance (credit) in the Fund as on 31 March 2025 was ₹59,171.23 lakh.

An account of transactions of the Fund is shown in Statement No.21 of the Finance Accounts 2024-25.

GRANT NO.14 - REVENUE – contd.

(x) 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 2024 was ₹23,710.00 lakh. During the year 2024-25, the State Government did not receive any contribution from the Government of India towards the Fund. Expenditure of ₹10,699.82 lakh under the Major Head '2245-Relief on Account of Natural Calamities' was shown as met out of the Fund Head.

During the year 2024-25, an amount of ₹2,015.35 lakh which is the interest amount charged at rate of 8.5% towards the unused amount of ₹23,710.00 lakh during 2020-21 and 2021-22, was credited to the Fund account. The balance as on 31 March 2025 was ₹15,025.53 lakh (Cr.).

GRANT NO.14 - REVENUE – contd

(xi) 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.

The opening balance as on 1 April 2024 was 2,139.07 lakh. During the year 2024-25, an amount of ₹6,754.05 lakh was credited to the Fund. The expenditure amounting to ₹5,305.28 lakh initially booked under Revenue section of this Grant was shown as met out of the Fund. The closing balance as on 31 March 2025 is ₹3,587.84 lakh (Cr).

An account of the transactions of the Fund is shown in Statement No.21 of Finance Accounts 2024-25.

(xii) 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.

The opening balance as on 1 April 2024 was ₹44,587.55 lakh. During the year 2024-25, an amount of ₹15,963.82 lakh was credited to the Fund. The expenditure amounting to ₹10,179.71 lakh initially booked under Revenue section of this Grant was shown as met out of the Fund. The closing balance as on 31 March 2025 is ₹50,371.66 lakh (Cr).

An account of the transactions of the Fund is shown in Statement No.21 of the Finance Accounts 2024-25.

GRANT NO.14 - REVENUE – conold.

(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 2024 was ₹22,473.13 lakh. During the year 2024-25, an amount of ₹7,035.74 lakh was credited to the Fund. The expenditure amounting to ₹2,381.17 lakh initially booked under Revenue Section of this Grant was shown as met out of the Fund. The closing balance as on 31 March 2025 is (Cr.) ₹27,127.70 lakh.

An account of the transactions of the Fund is shown in Statement No.21 of the Finance Accounts 2024-25.

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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**  
**4415 CAPITAL OUTLAY ON  
AGRICULTURAL RESEARCH  
AND EDUCATION**

**Revenue –**

|                                                    |            |  |            |            |              |
|----------------------------------------------------|------------|--|------------|------------|--------------|
| Original                                           | 7,44,45,82 |  |            |            |              |
| Supplementary                                      | 10,02,00   |  | 7,54,47,82 | 7,31,08,12 | (-) 23,39,70 |
| Amount surrendered during the<br>year (March 2025) |            |  |            |            | 21,89,69     |

**Capital –**

|                                       |          |  |          |          |     |
|---------------------------------------|----------|--|----------|----------|-----|
| Original                              | 10,00,00 |  |          |          |     |
| Supplementary                         | ...      |  | 10,00,00 | 10,00,00 | ... |
| Amount surrendered during the<br>year |          |  |          |          | NIL |

**NOTES AND COMMENTS:**

(i) An amount of ₹2,189.69 lakh was surrendered in the Revenue Section.

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

|                                                     | <i>Head</i> |            | <i>Total grant</i> | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----------------------------------------------------|-------------|------------|--------------------|-------------------------------|----------------------------------|
|                                                     |             |            |                    |                               |                                  |
| (1) <b>3451 SECRETARIAT –<br/>ECONOMIC SERVICES</b> |             |            |                    |                               |                                  |
| <b>092 Other Offices</b>                            |             |            |                    |                               |                                  |
| 50 Vacant Post Provision                            |             |            |                    |                               |                                  |
|                                                     | O           | 146.72     |                    |                               |                                  |
|                                                     | R           | (-) 146.72 | ...                | ...                           | ...                              |

## GRANT NO.15 - INFORMATION TECHNOLOGY – conclud.

Funds under ‘Other Allowance’ (₹146.72 lakh – entire provision) was partly reappropriated (₹41.66 lakh) to other heads and partly surrendered (₹105.06 lakh) without giving specific reason.

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

| <i>Head</i> |                                                  | <i>Total grant</i>          | <i>Actual expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-------------|--------------------------------------------------|-----------------------------|---------------------------|----------------------------------|
|             |                                                  | <i>(In lakhs of rupees)</i> |                           |                                  |
| (1)         | <b>3425 OTHER SCIENTIFIC RESEARCH</b>            |                             |                           |                                  |
|             | <b>60 Others</b>                                 |                             |                           |                                  |
|             | <b>200 Assistance to Other Scientific Bodies</b> |                             |                           |                                  |
|             | 16 Science & Technology Schemes                  |                             |                           |                                  |
|             | O 860.00                                         |                             |                           |                                  |
|             | S 2.00                                           |                             |                           |                                  |
|             | R (+) 150.00                                     | 1,012.00                    | 1,012.00                  | ...                              |

Additional funds under ‘Scheduled Caste Sub Plan’ (₹103.00 lakh) and ‘Tribal Sub Plan’ (₹49.00 lakh) were provided partly through Supplementary Provision (Second Instalment) (₹1.00 lakh) each under these heads and partly through reappropriation (₹102.00 lakh) and (₹48.00 lakh) respectively for providing telescopes to schools and colleges.

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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
2210 MEDICAL AND PUBLIC HEALTH
**4202 CAPITAL OUTLAY ON
EDUCATION, SPORTS, ART AND
CULTURE**

Revenue –

Original	4,29,12,71,50			
Supplementary	65,59,30	4,29,78,30,80	3,71,17,20,35	(-) 58,61,10,45
Amount surrendered during the year (March 2025)				21,99,68,94

Capital –

Original	15,09,64,58			
Supplementary	9,60,00	15,19,24,58	14,03,53,23	(-) 1,15,71,35
Amount surrendered during the year (March 2025)				1,15,71,26

NOTES AND COMMENTS:

(i) The expenditure under the Revenue Section ₹1,203.70 lakh initially met through the additional releases by two executive orders, was later on regularised through Supplementary Provision.

(ii) An amount of ₹2,19,968.94 lakh was surrendered in the Revenue Section.

(iii) An amount of ₹11,571.26 lakh was surrendered in the Capital Section.

GRANT NO.17 – EDUCATION – contd.

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
			<i>(In lakhs of rupees)</i>
(1) 2202 GENERAL EDUCATION			
01 Elementary Education			
102 Assistance to Non-Government Primary Schools			
05 Reimbursement of Fees to Private Schools under RTE (State Additional Top-up for RTE)			
O	20,000.00		
R	(-) 7,232.09	12,767.91	12,767.91 ...

(a) Saving under ‘Other Expenses’ (₹5,779.33 lakh) were partly reappropriated (₹5,679.00 lakh) to other heads and partly surrendered (₹100.33 lakh) without giving specific reason.

(b) Saving under ‘Tribal Sub Plan’ (₹372.89 lakh) were partly reappropriated (₹342.00 lakh) to other heads and partly surrendered (₹30.89 lakh), without giving specific reason.

(c) Saving under ‘Scheduled Caste Sub Plan’ (₹1,079.00 lakh) was reappropriated to other heads without giving specific reason.

(2) 109 Scholarships and Incentives			
08 Education Quality Improvement Program			
O	800.00		
R	(-) 160.73	639.27	639.27 ...

Saving mainly under ‘Other Expenses’ (₹160.73 lakh) was surrendered, without giving specific reason.

(3) 02 Secondary Education			
001 Direction and Administration			
50 Vacant Post Provision			
O	5,89,346.91		
R	(-) 2,03,368.56	3,85,978.35	... (-) 3,85,978.35

Funds under ‘Other Allowance’ (₹2,03,368.56 lakh) were reappropriated to other salary heads. There was a final saving of ₹3,85,978.35 lakh under this head.

GRANT NO.17 – EDUCATION – contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(4)	107 Scholarships				
	06 Abhyudaya Scheme				
		O	400.00		
		R	(-) 202.68	197.32	197.32
					...

Saving under ‘General Expenses’ (₹202.68 lakh) was surrendered, without giving specific reason.

(5)	03 University and Higher Education				
	001 Direction and Administration				
	02 Unspent SCSP – TSP Amount as per the SCSP – TSP Act 2013		206.54	160.41	(-) 46.13

Reason for saving mainly under ‘Scheduled Caste Sub Plan’ (₹31.69 lakh) have not been intimated (July 2025). Saving occurred under this head during 2023-24 also.

(6)	102 Assistance to Universities				
	44 Nrupatunga University				
		O	117.83		
		R	(-) 29.43	88.40	88.40
					...

Saving mainly under ‘Grants-in-Aid – Salaries’ (₹29.43 lakh) surrendered, without giving specific reason.

(7)	104 Assistance to Non-Government Colleges and Institutes				
	1 Collegiate Education				
		O	92,040.51		
		R	(-) 28,007.50	64,033.01	64,033.01
					...

Saving under ‘GIA – First Grade College – Grants-in-Aid – Salaries’ (₹28,007.50 lakh) was partly reappropriated (₹12,096.25 lakh) to other heads due to retirement / transfer of the staff and partly surrendered (₹15,911.25 lakh) without giving specific reason. Saving occurred under this head during 2022-23 and 2023-24 also.

(8)	112 Institutes of Higher Learning				
	09 Support for NAC Accreditation				
		O	200.00		
		R	(-) 52.78	147.22	147.22
					...

Saving under ‘Other Expenses’ (₹52.78 lakh) was surrendered, due to temporary suspension of NAC portal, colleges were not able to undergo NAC process.

GRANT NO.17 – EDUCATION – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
			<i>(In lakhs of rupees)</i>	
(9)	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	288.01		
	R	(-) 58.34	229.67	228.64 (-) 1.03

(a) Additional fund under ‘Salaries’ (₹54.66 lakh) provided through reappropriation towards payment of salary on implementations of recommendations of 7th State Pay Commission proved unnecessary, in view of saving (₹91.69 lakh) surrendered, without giving specific reason. Saving under this head during 2023-24 also.

(b) Saving under ‘Non-salary heads’ (₹21.31 lakh) was surrendered, without giving specific reason.

(10)	05 Language Development			
	103 Sanskrit Education			
	21 Non-Government Sanskrit Colleges			
	O	1,270.77		
	R	(-) 1,34.96	11,35.81	11,35.81 ...

Saving under ‘Grants-in-Aid – Salaries’ (₹134.96 lakh) was surrendered, without giving specific reason.

(11)	80 General			
	001 Direction and Administration			
	50 Vacant Post Provision			
	O	27,211.72		
	R	(-) 27,211.72	...	... ...

Funds under ‘Other Allowance’ (₹27,211.72 lakh – entire provision) were partly reappropriated (₹12,115.84 lakh) to other salary heads and partly surrendered (₹15,095.88 lakh) due to non-filling up of vacant posts.

GRANT NO.17 – EDUCATION – contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
					<i>(In lakhs of rupees)</i>
(12)	2203 TECHNICAL EDUCATION				
	112 Engineering / Technical Colleges and Institutes				
	07 GIA to Engineering Colleges				
		O	15,453.98		
		R	(-1,730.10	13,723.88	13,723.88 ...

Saving under 'Grants-in-Aid – Salaries' (₹1,730.10 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2022-23 and 2023-24 also.

(13) **2204 SPORTS AND YOUTH SERVICES**

102 Youth Welfare Programmes for Students

1 National Cadet Corps

O	6,505.16			
R	(-) 712.68	5,792.48	5,792.47	(-) 0.01

(a) Additional funds under 'National Cadet Corps – Salaries' (₹787.72 lakh) provided through reappropriation towards payment of salary on implementation of recommendations of 7th State Pay Commission proved unnecessary, in view of saving (₹824.64 lakh) surrendered, due to less availment of EL encashment and Festival Advance and delay in initiation of N.P.S. process of the newly recruited employees. Saving occurred under this head during 2022-23 and 2023-24 also.

(b) Saving under 'Subsidiary Expenses' (₹322.68 lakh) due to rescheduling of training programme and Central training programme, was surrendered. Saving occurred under this head during 2022-23 and 2023-24 also.

(c) Saving under 'General Expenses' (₹53.48 lakh) due to delay in distribution of uniform to Cadets to the training programmes, was surrendered. Saving occurred under this head during 2022-23 and 2023-24 also.

(d) Saving under 'Honorarium' (₹41.78 lakh) due to reduction in the number of training programmes to the newly recruited NCC Officers, was surrendered. Saving occurred under this head during 2022-23 and 2023-24 also.

(e) Saving under 'Office Expenses' (₹37.30 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

GRANT NO.17 – EDUCATION – contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
					<i>(In lakhs of rupees)</i>
(14)	2205 ART AND CULTURE				
	101 Fine Arts Education				
	08 Music University				
	O	189.91			
	R	(-) 29.53	160.38	160.38	...

Saving under 'Grants-in-Aid – Salaries' (₹29.53 lakh) was surrendered, without giving specific reason.

(15) **2210 MEDICAL AND PUBLIC HEALTH**

01 Urban Health Services – Allopathy

200 Other Health Schemes

11 Shuchi Yojane

O	1,000.00			
R	(-) 1,000.00	...	...	...

(a) Saving under 'Other Expenses' (₹650.00 lakh – entire provision) was partly reappropriated (₹370.54 lakh) to other heads and partly surrendered (₹279.46 lakh), without giving specific reason.

(b) Saving under 'Scheduled Caste Sub Plan' (₹250.00 lakh – entire provision) and 'Tribal Sub Plan' (₹100.00 – entire provision) was surrendered, without giving specific reason.

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

(1) **2058 STATIONERY AND PRINTING**

103 Government Presses

01 Government Presses

O	8,569.87			
R	(+) 145.40	8,715.27	8,714.38	(-) 0.89

(a) Additional funds under 'Salaries' (₹1,372.32 lakh) provided through reappropriation towards implementation of recommendation of 7th State Pay Commission and for payment of arrears of salary proved excessive, in view of saving (₹923.69 lakh) surrendered, without giving specific reason.

(b) Additional funds under 'Daily Wages' (₹98.30 lakh) were provided through reappropriation towards payment of arrears of salary.

(c) Additional funds 'General Expenses' (₹67.03 lakh) were provided through reappropriation, without giving specific reason.

GRANT NO.17 – EDUCATION – contd.

(d) Additional funds under 'Pension and Retirement Benefits' (₹30.06 lakh) were provided through reappropriation to meet expenditure towards payment of pensionary benefits to daily wages employees.

(e) Saving under 'Materials and Supplies' (₹440.63 lakh) were partly reappropriated (₹70.39 lakh) to other heads and partly surrendered (₹370.24 lakh), without giving specific reason.

(f) Saving under 'Machinery and Equipments' (₹55.37 lakh) was surrendered, without giving specific reason.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>	
(2) 2202 GENERAL EDUCATION			
01 Elementary Education			
107 Teacher Training			
09 Teachers Training and Orientation Training Centres			
O	2,308.00		
R	(+ 134.60	2,442.60	2,427.82
			(-) 14.78

Additional funds under 'Salaries' (₹531.40 lakh) provided through reappropriation towards implementation of recommendation of 7th State Pay Commission proved excessive, in view of saving (₹392.83 lakh) surrendered, without giving specific reason. Reason for final saving (₹14.78 lakh) have not been intimated (July 2025).

(3) 109 Scholarships and Incentives				
11 CSS – Central Share – PM Schools for Rising India (PM SHRI)				
O	3,017.72			
S	122.25	3,139.97	6,278.25	(+ 3,138.28

Additional funds under 'General Expenses' (₹122.25 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards the Central Share under CSS – PM SHREE Scheme (60 *per cent*) for regularisation. Excess expenditure (₹3,138.28 lakh) was due to release of funds after finalisation of Supplementary Provision (Third and Final Instalment).

(4) 12 CSS – State Share – PM Schools for Rising India (PM SHRI)				
O	2,011.80			
S	81.45	2,093.25	4,185.50	(+ 2,092.25

GRANT NO.17 – EDUCATION – contd.

Additional funds under ‘General Expenses’ (₹81.45 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards the State Share under CSS – PM SHREE Scheme (40 *per cent*) for regularisation. Excess expenditure (₹2,092.25 lakh) was due to release of funds after finalisation of Supplementary Provision (Third and Final Instalment).

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>	
(5) 196 Assistance to Zilla Panchayats / District Level Panchayats			
6 Assistance to Zilla Parishads	80,000.00	91,131.09	(+ 11,131.09

(a) Reason for excess under ‘CSS – Central Share – Cooking Cost (Pradhan Mantri Poshan Shakti Nirman – MDM) – Lumpsum – ZP’ (₹9,303.34 lakh) have not been intimated (July 2025).

(b) Reason for excess under ‘CSS – State Share – Cooking Cost (Pradhan Mantri Poshan Shakti Nirman – MDM) – Lumpsum – ZP’ (₹1,827.75 lakh) have not been intimated (July 2025).

(6) 197 Assistance to Block Panchayats / Intermediate Level Panchayats			
1 Taluk Panchayats			
	O 16,76,006.81		
	R (+) 16,058.29	16,92,065.10	16,91,716.46 (-) 348.64

(a) (i) Additional funds under ‘Block Grants – Various Districts’ in respect of following Districts were provided through reappropriation towards implementation of recommendations 7th State Pay Commission.

(₹ in lakh)			
Districts	Additional Funds through Reappropriation	Districts	Additional Funds through Reappropriation
Bengaluru (Urban)	4,937.94	Uttara Kannada	3,993.48
Bengaluru (Rural)	1,960.21	Bidar	3,269.23
Chitradurga	3,871.33	Raichur	2,531.15
Kolar	3,376.29	Yadgir	2,506.10
Shivamogga	3,869.39	Davangere	3,237.13
Mysuru	4,312.51	Ramanagara	1,913.22

GRANT NO.17 – EDUCATION – contd.

(₹ in lakh)

Districts	Additional Funds through Reappropriation	Districts	Additional Funds through Reappropriation
Chikkamagaluru	2,813.58	Chikkaballapur	2,546.00
Dakshin Kannada	2,200.94	Chamarajanagar	1,632.60
Hassan	4,143.42	Udupi	1,486.47
Kodagu	825.60	Bagalkote	3,676.45
Mandya	3,007.81	Gadag	2,208.60
Belagavi	8,906.07	Haveri	3,628.64
Vijayapura	5,536.85	Dharwar	3,257.77

(ii) Additional funds under ‘Kalaburagi’ (4,613.93 lakh), ‘Ballari’ (₹1,359.89 lakh), ‘Koppal’ (₹2,492.50 lakh) and ‘Tumakuru’ (₹6,308.88 lakh) provided through reappropriation towards implementation of recommendations of 7th State Pay Commission proved insufficient, in view of excess (₹145.33 lakh), (₹920.87 lakh), (₹26.92 lakh) and (₹18.85 lakh) respectively, reason for which have not been intimated (July 2025).

(iii) Additional funds under ‘Vijayanagar’ District (₹2,991.33 lakh) provided through reappropriation towards implementation of recommendations of 7th State Pay Commission proved excessive, in view of saving (₹1,202.44 lakh), reason for which have not been intimated (July 2025).

(iv) Saving under ‘Lumpsum – ZP’ (₹1,07,848.29 lakh) were partly reappropriated (₹4,496.71 lakh) to other heads and partly surrendered (₹1,03,351.58 lakh), without giving specific reason. Saving occurred under this head during 2023-24 also.

(b) (i) Additional funds under ‘Sarva Shiksha Abhiyana – All Districts’ (₹19,440.27 lakh) excluding ‘Ballari’ District were provided through reappropriation towards implementation of recommendations of 7th State Pay Commission and for payment of arrears of pay and allowances for the current year.

(ii) Additional funds under ‘Ballari’ District (₹1,084.54 lakh) provided through reappropriation towards implementation of recommendations of 7th State Pay Commission proved excessive, in view of saving (₹256.03 lakh), reason for which have not been intimated (July 2025).

GRANT NO.17 – EDUCATION – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(7)	02 Secondary Education			
	001 Direction and Administration			
	06 Commissionerate of Public Instruction – Dharwad			
	O	1,307.68		
	R	(+) 123.47	1,431.15	1,385.91
				(-) 45.24

Additional funds under ‘Salaries’ (₹292.66 lakh) provided through reappropriation towards implementation of recommendations of 7th State Pay Commission and for payment of salary for the year 2045-25 proved excessive, in view of saving (₹172.53 lakh) surrendered, without giving specific reason. Reason for final saving (₹41.84 lakh) have not been intimated (July 2025).

(8)	07 Karnataka School Examination and Assessment Board			
	O	11,693.00		
	R	(+) 85.54	11,778.54	11,780.27
				(+) 1.73

Additional funds under ‘Salaries’ (₹451.58 lakh) provided through reappropriation towards implementation of recommendations of 7th State Pay Commission proved excessive, in view of saving (₹359.71 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

(9)	196 Assistance to Zilla Panchayats / District Level Panchayats			
	1 Zilla Panchayats			
	O	2,80,734.78		
	R	(+) 1,244.67	2,81,979.45	2,81,977.45
				(-) 2.00

(a) Additional funds under ‘Block Grants – All Districts’ (₹1,067.67 lakh) were provided through reappropriation towards implementation of recommendations of 7th State Pay Commission and to meet expenditure towards payment of salary to officers / staff, outsourced employees and teachers of High School.

(b) Additional funds under ‘ZP Schools – All Districts’ (₹177.00 lakh) provided through reappropriation towards implementation of recommendations of 7th State Pay Commission and to meet expenditure towards payment of arrears of salary and salary for the current year.

GRANT NO.17 – EDUCATION – contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
			<i>(In lakhs of rupees)</i>
(10) 197 Assistance to Block Panchayats / Intermediate Level Panchayats			
1 Taluk Panchayats			
O 4,57,095.03			
R (+) 39,805.27	4,96,900.30	4,96,900.30	...

(a) (i) Additional funds under ‘Block Grants’ in respect of the following Districts were provided through reappropriation towards implementation of recommendations of 7th State Pay Commission and to meet expenditure towards payment of salary to guest lecturers / teachers.

(₹ in lakh)

Districts	Additional Funds through Reappropriation	Districts	Additional Funds through Reappropriation
Bengaluru (Urban)	1,813.82	Dharwar	946.94
Bengaluru (Rural)	629.53	Uttara Kannada	1,122.17
Kolar	1,035.96	Kalaburagi	2,374.68
Shivamogga	1,601.68	Ballari	941.24
Tumakuru	2,093.81	Bidar	1,467.35
Mysuru	2,160.73	Raichur	1,584.66
Chikkamagaluru	1,085.20	Yadgir	801.05
Dakshin Kannada	1,376.88	Davangere	1,327.41
Hassan	1,989.38	Ramanagara	695.47
Mandya	1,738.06	Chikkaballapur	733.27
Belagavi	2,907.82	Chamarajanagar	611.80
Vijayapura	1,332.75	Udupi	994.74
Haveri	1,000.26	Bagalkote	1,384.85
Koppal	1,336.98	Gadag	631.79
Vijayanagar	935.77		

(ii) Additional funds under ‘Chitradurga’ (₹1,123.99 lakh) and ‘Kodagu’ (₹374.99 lakh) provided through reappropriation towards implementation of recommendations of 7th State Pay Commission and for payment of salary to guest teachers proved excessive, in view of saving (₹125.87 lakh) and (₹131.55 lakh) respectively, surrendered without giving specific reason.

GRANT NO.17 – EDUCATION – contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>	

(11) **03 University and Higher Education**

001 Direction and Administration

01 Director of Collegiate Education

O	2,152.51			
R	(+) 83.82	2,236.33	2,236.31	(-) 0.02

Additional funds under 'Salaries' (₹454.47 lakh) provided through reappropriation towards implementation of recommendations of 7th State Pay Commission and to meet expenditure towards EL encashment, promotion, sanction of time bound advance increment, transfer from officers from Government First Grade College to Head Office and Regional Office and appointment of contract basis proved excessive, in view of saving (₹353.01 lakh) surrendered, without giving specific reason. Saving occurred under this head during 2022-23 and 2023-24 also.

(12) **102 Assistance to Universities**

02 Karnataka University – Dharwad

O	14,677.74			
R	(+) 1,850.81	16,528.55	16,528.55	...

(a) Additional funds under 'Grants-in-Aid – Pensions' (₹2,000.00 lakh) were provided through reappropriation to meet expenditure towards payment of pension to employees due to retirement.

(b) Saving under 'Grants-in-Aid – Salaries' (₹149.19 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

(13) **05 Mangalore University**

O	7,025.07			
R	(+) 926.18	7,951.25	7,951.25	...

(a) Additional funds under 'Grants-in-Aid – Pensions' (₹1,130.00 lakh) were provided through reappropriation to meet expenditure due to retirement of staff.

(b) Saving under 'Grants-in-Aid – Salaries' (₹203.82 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

(14) **08 Kuvempu University**

O	7,703.72			
R	(+) 47.97	7,751.69	7,751.69	...

GRANT NO.17 – EDUCATION – contd.

Additional funds under ‘Grants-in-Aid – Salaries’ (₹87.15 lakh) provided through reappropriation towards implementation of recommendation of 7th State Pay Commission proved excessive, in view of saving (₹39.18 lakh) surrendered, without giving specific reason.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>	
(15) 35 Janapada University			
O	464.33		
R	(+ 20.79	485.12	485.12 ...

Additional funds under ‘Grants-in-Aid – Salaries’ (₹21.26 lakh) provided through reappropriation towards implementation of recommendation of 7th State Pay Commission. Saving occurred under this head during 2022-23 and 2023-24 also.

(16) 40 Bengaluru North University			
O	265.31		
R	(+ 21.64	286.95	286.95 ...

Additional funds under ‘Grants-in-Aid – Salaries’ (₹25.00 lakh) were provided through reappropriation towards implementation of recommendation of 7th State Pay Commission.

(17) 43 Maharani Cluster University			
O	133.65		
R	(+ 153.08	286.73	286.73 ...

Additional funds under ‘Grants-in-Aid – Salaries’ (₹180.14 lakh) provided through reappropriation to meet expenditure towards payment of salary to the newly appointed Finance Officer and Vice Chancellor (Administration) and staff proved excessive, in view of saving (₹27.06 lakh) surrendered, without giving specific reason.

(18) 45 Salary Grants to New Universities			
O	2,508.61		
R	(+ 873.38	3,381.99	3,381.99 ...

Additional funds under ‘Grants-in-Aid – Salaries’ (₹896.04 lakh) provided through reappropriation for payment of salary to the newly appointed Vice Chancellor (Valuation), Vice Chancellor (Administration), Assistant Professor, Vice Chancellor (Administration) of Kodagu University and staff of the University towards implementation of recommendation of 7th State Pay Commission and for incurring expenses towards salary of staff who were transferred from Rani Chennamma University to Bagalkote University proved excessive, in view of saving (₹22.66 lakh) surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

GRANT NO.17 – EDUCATION – contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
<i>(In lakhs of rupees)</i>			
(19) 103 Government Colleges and Institutes			
1 Government Colleges of Education			
O	2.00		
S	3,645.69		
R	(+) 180.03	3,827.72	7,662.91
			(+) 3,835.19

(a) Additional funds under ‘CSS – State Share – Rashtriya Uchchar Shiksha Abhiyaya – Other Expenses’ (₹2,654.42 lakh) and funds under ‘Scheduled Caste Sub Plan’ (₹632.71 lakh) and ‘Tribal Sub Plan’ (₹357.56 lakh) were provided through Supplementary Provision (First Instalment) towards the State Share under CSS – RUSA / PM – USHA (40 *per cent*). There was a saving of ₹410.44 lakh, ₹61.02 lakh and ₹109.07 respectively, under these heads. Please refer Note (1) at the end of the Grant.

(b) (i) Funds under ‘CSS – Central Share – Rashtriya Uchchar Shiksha Abhiyaya – Tribal Sub Plan’ (₹15.97 lakh) were provided partly through Supplementary Provision (First Instalment) (₹1.00 lakh) for providing the grants surrendered during the year 2016-17 released by Government of India for CDTP Programme and partly through reappropriation (₹14.97 lakh) towards implementation of CDTP Programme for the year 2016-17. There was excess (₹356.76 lakh) under this head. Please refer Note (2) (i) at the end of the note.

(ii) Additional funds under ‘Other Expenses’ (₹165.06 lakh) were provided through reappropriation towards implementation of CDTP Programme for the year 2016-17. There was excess (₹3,201.42 lakh) under this head. Please refer Note (2) (i) at the end of the note.

(iii) Expenditure was accounted under ‘Scheduled Caste Sub Plan’ (₹857.54 lakh), although no provision was made in the Budget. Please refer Note (2) (ii) at the end of the note.

(20) 2 Other Government Colleges			
O	1,76,750.06		
R	(+) 1,108.43	1,77,858.49	1,77,854.21
			(-) 4.28

(a) (i) Additional funds under ‘Government First Grade Colleges – Salaries’ (₹2,344.71 lakh) provided through reappropriation towards implementation of recommendation of 7th State Pay Commission proved unnecessary, in view of saving (₹6,740.55 lakh) surrendered, without giving specific reason.

GRANT NO.17 – EDUCATION – contd.

(ii) Additional funds under ‘Honorarium’ (₹9,976.25 lakh) provided through reappropriation to meet expenditure towards revision of honorarium proved excessive, in view of saving (₹1,815.34 lakh) surrendered, without giving specific reason.

(iii) Additional funds under ‘Daily Wages’ (₹20.00 lakh) were provided through reappropriation for payment of salary to employees who were appointed on daily wages.

(iv) Saving mainly under ‘Contract / Outsource’ (₹2,626.18 lakh) and ‘Travel Expenses’ (₹41.85 lakh) was surrendered, without giving specific reason

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
				<i>(In lakhs of rupees)</i>
(21)	112 Institutes of Higher Learning			
	15 Higher Education Academy, Dharwad			
	O	400.00		
	R	(+) 50.00	450.00	450.00

Additional funds under ‘Grants-in-Aid – General’ (₹50.00 lakh) were provided through reappropriation to obtain necessary facilities towards research on recruitment of staff.

(22)	18 Dr. B. R. Ambedkar School of Economics			
	O	75.68		
	S	1.00		
	R	(+) 51.37	128.05	128.05

Funds under ‘Grants-in-Aid – General’ (₹64.10 lakh) provided partly through Supplementary Provision (First Instalment) (₹1.00 lakh) and partly through reappropriation (₹63.10 lakh) towards reimbursement of the salaries to the staffs of Dr. B. R. Ambedkar School of Economics University which was borne from the internal resources for the said University during the year 2022-23.

(23)	05 Language Development			
	103 Sanskrit Education			
	09 Bhagvad Ramanuja National Research Institute, Melukote			
	O	309.97		
	R	(+) 30.01	339.98	339.98

Additional funds under ‘Grants-in-Aid – General’ (₹24.25 lakh) were provided through reappropriation to meet expenditure towards payment of terminal leave encashment benefit to the staff of the Institute who retired on superannuation.

GRANT NO.17 – EDUCATION – contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
					<i>(In lakhs of rupees)</i>
(24)	80 General				
	003 Training				
	04 District Institute of Education and Training (DIET) / College of Teachers Education (CTE)				
		O	13,720.28		
		R	(+) 777.52	14,497.80	14,487.26
					(-) 10.54

Additional funds under ‘Salaries’ (₹3,119.90 lakh) provided through reappropriation towards implementation of recommendation of 7th State Pay Commission and for incurring expenses towards salary for the year 2024-25 proved excessive, in view of saving (₹2,327.93 lakh) surrendered, without giving specific reason.

(25) **2203 TECHNICAL EDUCATION**

104 Assistance to Non-Government

Technical Colleges and Institutes

09 Fine Arts Colleges including Chitrakala
Parishath

O	1,204.73			
R	(+) 48.06	1,252.79	1,252.79	...

(a) Additional funds under ‘Grants-in-Aid – General’ (₹50.00 lakh) were provided through reappropriation for reimbursement of expenses borne towards ‘Chitra Sante’ Programme.

(b) Additional funds under ‘Grants-in-Aid – Salaries’ (₹30.00 lakh) provided through reappropriation towards implementation of recommendation of 7th State Pay Commission proved unnecessary, in view of saving (₹31.94 lakh) surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

(26) **105 Polytechnics**

01 Government Polytechnics

O	52,325.33			
R	(+) 117.34	52,442.67	52,442.71	(+) 0.04

(a) Additional funds under ‘Salaries’ (₹1,741.16 lakh) provided through reappropriation towards implementation of recommendation of 7th State Pay Commission proved unnecessary, in view of saving (₹3,242.33 lakh) surrendered, without giving specific reason.

GRANT NO.17 – EDUCATION – contd.

(b) Additional funds under ‘Honorarium’ (₹2,916.48 lakh) provided through reappropriation proved excessive, in view of saving (₹1,148.81 lakh) surrendered, without giving specific reason.

(c) Saving mainly under ‘Building Expenses’ (₹138.01 lakh) was surrendered, without giving specific reason.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
			<i>(In lakhs of rupees)</i>
(27) 112 Engineering / Technical Colleges and Institutes			
02 Government Engineering Colleges			
O 8,480.00			
R (+) 193.71	8,673.71	8,672.54	(-) 1.17

(a) Additional funds under ‘Salaries’ (₹246.49 lakh) provided through reappropriation towards implementation of recommendation of 7th State Pay Commission proved unnecessary, in view of saving (₹339.94 lakh) surrendered, without giving specific reason.

(b) Additional funds under ‘Honorarium’ (₹473.80 lakh) provided through reappropriation proved excessive, in view of saving (₹174.53 lakh) surrendered, without giving specific reason.

(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 11,907.60	6,638.12	6,638.12	...
R (-) 5,269.48			

(a) (i) Additional funds under ‘Infrastructure facilities for PU Colleges – Machinery and Equipments’ (₹3,579.62 lakh) provided through reappropriation towards implementation of para 99 (B) of Budget Speech for 2024-25 and for Adsrsha Vidhalaya Project proved excessive, in view of saving (₹2,088.90 lakh) surrendered, due to non-implementation of the Works.

(ii) Saving under ‘Construction’ (₹6,760.20 lakh) were partly reappropriated to other heads (₹3,579.62 lakh) and partly surrendered (₹3,180.58 lakh), without giving specific reason. Saving occurred under this head during 2023-24 also.

GRANT NO.17 – EDUCATION – conclud.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
					<i>(In lakhs of rupees)</i>
(2)	203 University and Higher Education				
	1 Buildings				
		O	36,103.00		
		R	(-) 5,078.06	31,024.94	31,024.94
					...

(a) Saving mainly under ‘First Grade College Buildings – Capital Expenses’ (₹5,018.13 lakh) due to non-implementation of the works, was surrendered. Saving occurred under this head during 2023-24 also.

(b) Saving under ‘Equipment for Polytechnics and Engineering Colleges – Capital Expenses’ (₹50.48 lakh) was surrendered, as the bidders who participated in the tender process were not eligible for the project.

NOTE 1: An expenditure of (₹346.41 lakh), (₹19.46 lakh) and (₹8.75 lakh) in respect of Central Accounting Unit (CAU) accounts for the Financial Year 2023-24 has been included below the object heads ‘059-Other Expenses’, ‘422-Scheduled Caste Sub Plan’ and ‘423-Tribal Sub-Plan’ respectively under the Head of Account 2202-03-103-1-06(Please refer Sl.No.19 (a) below para (v) of Notes and Comments at page 199).

NOTE 2: (i) An expenditure of ₹13.13 lakh and ₹519.62 lakh in respect of Central Accounting Unit (CAU) accounts for the Financial Year 2023-24 has been included below the object head ‘423-Tribal Sub Plan’ and ‘059-Other Expenses’ respectively, under the head of account 2202-03-103-1-03(Please refer Sl.No.19 (b) (i) and (ii) below para no.(v) of Notes and Comments at page 199).

(ii) An expenditure of ₹29.18 lakh in respect of Central Accounting Unit (CAU) accounts for the Financial Year 2023-24 has been included below the object head ‘422-Scheduled Caste Sub Plan’ under the head of account 2202-03-103-1-03 against ‘NIL’ Budget provision (Please refer Sl.No.19 (b) (iii) below para no.(v) of Notes and Comments at page 199).

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**GRANT NO.18 – COMMERCE AND INDUSTRIES  
(ALL VOTED)**

|                                                 |                                                  | <i>Total grant</i>              | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-------------------------------------------------|--------------------------------------------------|---------------------------------|---------------------------|------------------------------|
|                                                 |                                                  | <i>(In thousands of rupees)</i> |                           |                              |
| MAJOR HEADS:                                    |                                                  |                                 |                           |                              |
| 2851                                            | VILLAGE AND SMALL INDUSTRIES                     |                                 |                           |                              |
| 2852                                            | INDUSTRIES                                       |                                 |                           |                              |
| 2853                                            | NON– FERROUS MINING AND METALLURGICAL 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                                        | 14,53,73,35                                      | 14,98,38,35                     | 14,67,68,47               | (-) 30,69,88                 |
| Supplementary                                   | 44,65,00                                         |                                 |                           |                              |
| Amount surrendered during the year (March 2025) |  |  |  |  | 28,76,46 |
| Capital –                                       |                                                  |                                 |                           |                              |
| Original                                        | 9,10,01,00                                       | 10,40,25,00                     | 10,31,84,73               | (-) 8,40,27                  |
| Supplementary                                   | 1,30,24,00                                       |                                 |                           |                              |
| Amount surrendered during the year (March 2025) |  |  |  |  | 8,40,27 |

**NOTES AND COMMENTS:**

(i) An amount of ₹2,876.46 lakh was surrendered in the Revenue Section.

(ii) An amount of ₹840.27 lakh was surrendered in the Capital Section.

**GRANT NO.18 - COMMERCE AND INDUSTRIES – contd.**

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

|     | <i>Head</i>                                                                                                                                                                                                                                           | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------------------------------------------------------|----------------------------------|
| (1) | <b>2851 VILLAGE AND SMALL INDUSTRIES</b>                                                                                                                                                                                                              |                    |                                                          |                                  |
|     | <b>001 Direction and Administration</b>                                                                                                                                                                                                               |                    |                                                          |                                  |
|     | 50 Vacant Post Provision                                                                                                                                                                                                                              |                    |                                                          |                                  |
|     | O 119.35                                                                                                                                                                                                                                              |                    |                                                          |                                  |
|     | R (-) 119.35                                                                                                                                                                                                                                          | ...                | ...                                                      | ...                              |
|     | Saving under 'Other Allowance' (₹119.35 lakh – entire provision) were partly reappropriated (₹82.05 lakh) to other heads and partly surrendered (₹37.30 lakh), without giving specific reason. Saving occurred under this head during 2023-24 also.   |                    |                                                          |                                  |
| (2) | 51 Vacant Post Provision                                                                                                                                                                                                                              |                    |                                                          |                                  |
|     | O 668.59                                                                                                                                                                                                                                              |                    |                                                          |                                  |
|     | R (-) 668.59                                                                                                                                                                                                                                          | ...                | ...                                                      | ...                              |
|     | Saving under 'Other Allowance' (₹668.59 lakh – entire provision) were partly reappropriated (₹410.28 lakh) to other heads and partly surrendered (₹258.31 lakh), without giving specific reason. Saving occurred under this head during 2023-24 also. |                    |                                                          |                                  |
| (3) | <b>102 Small Scale Industries</b>                                                                                                                                                                                                                     |                    |                                                          |                                  |
|     | 84 State Contribution under Central Scheme MSE-CDP                                                                                                                                                                                                    |                    |                                                          |                                  |
|     | O 1,522.00                                                                                                                                                                                                                                            |                    |                                                          |                                  |
|     | R (-) 1,268.73                                                                                                                                                                                                                                        | 253.27             | 253.27                                                   | ...                              |
|     | Saving under 'Grant-in-Aid – Asset Creation' (₹1,268.73 lakh) was reappropriated to other heads, without giving specific reason.                                                                                                                      |                    |                                                          |                                  |
| (4) | <b>103 Handloom Industries</b>                                                                                                                                                                                                                        |                    |                                                          |                                  |
|     | 53 Nekaar Samman                                                                                                                                                                                                                                      |                    |                                                          |                                  |
|     | O 8,100.00                                                                                                                                                                                                                                            |                    |                                                          |                                  |
|     | R (-) 2,230.57                                                                                                                                                                                                                                        | 5,869.43           | 5,869.43                                                 | ...                              |
|     | Saving under 'Subsidies' (₹2,230.57 lakh) was reappropriated to other heads without giving specific reason.                                                                                                                                           |                    |                                                          |                                  |

**GRANT NO.18 - COMMERCE AND INDUSTRIES – contd.**

|     | <i>Head</i>                                   | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakhs of rupees)</i> | <i>Excess (+)</i><br><i>Saving (-)</i> |
|-----|-----------------------------------------------|--------------------|----------------------------------------------------------|----------------------------------------|
| (5) | <b>106 Coir Industries</b>                    |                    |                                                          |                                        |
|     | 14 CSS – State Share – Assistance to Coir MDA |                    |                                                          |                                        |
|     | O 483.00                                      |                    |                                                          |                                        |
|     | R (-) 283.00                                  | 200.00             | 200.00                                                   | ...                                    |

Saving under ‘Financial Assistance / Relief’ (₹283.00 lakh) was reappropriated to other heads without giving specific reason.

|     |                                         |     |     |     |
|-----|-----------------------------------------|-----|-----|-----|
| (6) | <b>2852 INDUSTRIES</b>                  |     |     |     |
|     | <b>80 General</b>                       |     |     |     |
|     | <b>001 Direction and Administration</b> |     |     |     |
|     | 50 Vacant Post Provision                |     |     |     |
|     | O 840.47                                |     |     |     |
|     | R (-) 840.47                            | ... | ... | ... |

Saving under ‘Other Allowance’ (₹840.47 lakh – entire provision) were partly reappropriated (₹820.58 lakh) to other heads for implementing the recommendations of the 7<sup>th</sup> State Pay Commission and partly surrendered (₹19.89 lakh) without giving specific reason. Saving occurred under this head during 2022-23 and 2023-24 also.

|     |                                                             |     |     |     |
|-----|-------------------------------------------------------------|-----|-----|-----|
| (7) | <b>2853 NON-FERROUS MINING AND METALLURGICAL INDUSTRIES</b> |     |     |     |
|     | <b>02 Regulation and Development of Mines</b>               |     |     |     |
|     | <b>001 Direction and Administration</b>                     |     |     |     |
|     | 50 Vacant Post Provision                                    |     |     |     |
|     | O 1,533.86                                                  |     |     |     |
|     | R (-) 1,533.86                                              | ... | ... | ... |

Saving under ‘Other Allowance’ (₹1,533.86 lakh – entire provision) were partly reappropriated (₹1,160.43 lakh) to other heads for implementing the recommendations of the 7<sup>th</sup> State Pay Commission and partly surrendered (₹373.43 lakh) without giving specific reason. Saving occurred under this head during 2023-24 also.

**GRANT NO.18 - COMMERCE AND INDUSTRIES – contd.**

|     | <i>Head</i>                             |            | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-----------------------------------------|------------|--------------------|--------------------------------------------------------|----------------------------------|
| (8) | <b>102 Mineral Exploration</b>          |            |                    |                                                        |                                  |
|     | 15 Exploration Research and Development |            |                    |                                                        |                                  |
|     | O                                       | 1,198.94   |                    |                                                        |                                  |
|     | R                                       | (-) 527.91 | 671.03             | 671.03                                                 | ...                              |

(a) Saving under ‘Contract / Outsource’ (₹74.71 lakh) was surrendered without giving specific reason. Saving occurred under this head during 2023-24 also.

(b) Saving under ‘Other Expenses’ (₹450.00 lakh) was reappropriated to other heads without giving specific reason. Saving occurred under this head during 2022-23 and 2023-24 also.

|     |                                                            |  |        |        |            |
|-----|------------------------------------------------------------|--|--------|--------|------------|
| (9) | <b>797 Transfer to Reserve Fund /<br/>Deposit Accounts</b> |  |        |        |            |
|     | 01 Transfer to EPF to Fund Account                         |  | 545.00 | 276.22 | (-) 268.78 |

Expenditure under ‘Inter Account Transfers’ (₹276.22 lakh) depends on the actual collection of receipts from sanctuaries. Saving (₹268.78 lakh) indicates that the actual receipts were less than the estimated receipts that stood transferred to the fund head under Public Account of the State.

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

|     |                                              |            |           |           |     |
|-----|----------------------------------------------|------------|-----------|-----------|-----|
| (1) | <b>2851 VILLAGE AND SMALL<br/>INDUSTRIES</b> |            |           |           |     |
|     | <b>102 Small Scale Industries</b>            |            |           |           |     |
|     | 83 Assistance to MSMEs and Other Expenses    |            |           |           |     |
|     | O                                            | 19,032.00  |           |           |     |
|     | S                                            | 500.00     |           |           |     |
|     | R                                            | (+) 809.79 | 20,341.79 | 20,341.79 | ... |

(a) Additional funds under ‘General Expenses’ (₹300.00 lakh) was provided through reappropriation by NRI investors Summit & Buyers Conference.

(b) Additional funds under ‘Scheduled Caste Sub Plan’ (₹1000.00 lakh) were provided partly through Supplementary Provision (Third and Final Instalment) (₹500.00 lakh) and partly through reappropriation (₹500.00 lakh) towards SCSP scheme in Assistance to MSME & other expenses.

**GRANT NO.18 - COMMERCE AND INDUSTRIES – contd.**

|     | <i>Head</i>                             |           | <i>Total grant</i> | <i>Actual expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-----------------------------------------|-----------|--------------------|----------------------------------------------------|----------------------------------|
| (2) | <b>103 Handloom Industries</b>          |           |                    |                                                    |                                  |
|     | 01 Directorate of Handloom and Textiles |           |                    |                                                    |                                  |
|     | O                                       | 680.44    |                    |                                                    |                                  |
|     | R                                       | (+) 65.19 | 745.63             | 747.59                                             | (+) 1.96                         |

Additional funds under ‘Salaries’ (₹146.50 lakh) was provided through reappropriation for implementing the recommendations of the 7<sup>th</sup> State Pay Commission proved excessive in view of saving (₹68.24 lakh) without giving specific reason.

|     |                    |              |          |          |     |
|-----|--------------------|--------------|----------|----------|-----|
| (3) | 62 Weavers Package |              |          |          |     |
|     | O                  | 1,000.00     |          |          |     |
|     | R                  | (+) 2,011.08 | 3,011.08 | 3,011.08 | ... |

Additional funds under ‘Subsidies’ (₹2,011.08 lakh) was provided through reappropriation for Ongoing Project.

|     |                                  |          |       |       |     |
|-----|----------------------------------|----------|-------|-------|-----|
| (4) | <b>104 Handicraft Industries</b> |          |       |       |     |
|     | 19 Support to Handicrafts        |          |       |       |     |
|     | O                                | 30.00    |       |       |     |
|     | R                                | (+) 9.15 | 39.15 | 39.15 | ... |

Additional funds under ‘Subsidies’ (₹9.15 lakh) was provided through reappropriation for payment of arrears under the loan subsidy scheme for artisans.

|     |                                                   |           |          |          |     |
|-----|---------------------------------------------------|-----------|----------|----------|-----|
| (5) | <b>105 Khadi and Village Industries</b>           |           |          |          |     |
|     | 01 Karnataka State Khadi Village Industries Board |           |          |          |     |
|     | O                                                 | 3,305.27  |          |          |     |
|     | R                                                 | (+) 56.69 | 3,361.96 | 3,361.96 | ... |

Additional funds under ‘Grants-in-Aid – General’ (₹62.25 lakh) was provided through reappropriation for payment of remuneration and other allowances to the Chairman of the Corporation.

|     |                              |            |          |          |     |
|-----|------------------------------|------------|----------|----------|-----|
| (6) | <b>106 Coir Industries</b>   |            |          |          |     |
|     | 12 Assistance to Coir Sector |            |          |          |     |
|     | O                            | 600.00     |          |          |     |
|     | R                            | (+) 883.79 | 1,483.79 | 1,483.79 | ... |

Additional funds under ‘Subsidiary Expenses’ (₹883.79 lakh) were provided through reappropriation for pay the dues of the Kalpavruksha Project.

**GRANT NO.18 - COMMERCE AND INDUSTRIES – contd.**

|     | <i>Head</i>                                                                                       |            | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|---------------------------------------------------------------------------------------------------|------------|--------------------|--------------------------------------------------------|----------------------------------|
| (7) | <b>196 Assistance to Zilla Panchayats /<br/>District Level Panchayats</b>                         |            |                    |                                                        |                                  |
|     | 2 Zilla Panchayats (Other Village<br>and Small Scale Industries<br>including Handloom Industries) |            |                    |                                                        |                                  |
|     | O                                                                                                 | 5,422.92   |                    |                                                        |                                  |
|     | R                                                                                                 | (+) 170.43 | 5,593.35           | 5,593.35                                               | ...                              |

(a) Additional funds under ‘Block Grants – Ballari’ (₹43.99 lakh) were provided through reappropriation for the grant from Vijayanagara district has been reallocated to Ballari district, which was previously bearing the cost.

(b) Saving under ‘Vijayanagara’ (₹35.95 lakh) was reappropriated to other heads due to non-posting of Drawing and Disbursing Officer at Vijayanagara. Saving occurred under this head during 2023-24 also.

|     |                               |           |        |        |          |
|-----|-------------------------------|-----------|--------|--------|----------|
| (8) | <b>2852 INDUSTRIES</b>        |           |        |        |          |
|     | <b>08 Consumer Industries</b> |           |        |        |          |
|     | <b>201 Sugar</b>              |           |        |        |          |
|     | 01 Directorate of Sugar       |           |        |        |          |
|     | O                             | 240.35    |        |        |          |
|     | R                             | (+) 37.03 | 277.38 | 271.51 | (-) 5.87 |

Additional funds under ‘Salaries’ (₹46.77 lakh) were provided through reappropriation for payment of salary allowance partially off-set by saving of ₹9.74 lakh, was surrendered.

|     |                     |           |           |           |     |
|-----|---------------------|-----------|-----------|-----------|-----|
| (9) | <b>202 Textiles</b> |           |           |           |     |
|     | 7 Garments          |           |           |           |     |
|     | O                   | 12,200.00 |           |           |     |
|     | S                   | 200.00    |           |           |     |
|     | R                   | (+) 65.96 | 12,465.96 | 12,465.96 | ... |

(a) Additional funds under ‘Implementation of Textiles and Garment Policy – General Expenses’ (₹200.00 lakh) was provided through Supplementary Provision (Second Instalment) for participation in Bharat Tex-2025 programme organised in New Delhi.

(b) Additional funds under ‘Subsidies’ (₹3,224.49 lakh) was provided through reappropriation for the payment of fund for pending Units and for Micro, Small and Medium Enterprises (MSME) & Large Enterprises.



## GRANT NO.18 - COMMERCE AND INDUSTRIES – contd.

(c) Saving under ‘Rebate’ (₹3,156.00 lakh) was reappropriated to other heads as to expected cost was not incurred.

|      | <i>Head</i>                             | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|-----------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (10) | <b>80 General</b>                       |                    |                                                        |                                  |
|      | <b>001 Direction and Administration</b> |                    |                                                        |                                  |
|      | 1 Industries and Commerce               |                    |                                                        |                                  |
|      | Department                              |                    |                                                        |                                  |
|      | O                                       | 3,467.50           |                                                        |                                  |
|      | R                                       | (+) 136.46         | 3,603.96                                               | 3,641.47                         |
|      |                                         |                    |                                                        | (+) 37.51                        |

(a) Additional funds under ‘Salaries’ (₹885.86 lakh) were provided through reappropriation for implementing the recommendations of the 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹619.49 lakh) without giving specific reason was surrendered.

(b) Saving mainly under ‘Contract / Outsource’ (₹55.64 lakh) without giving specific reason was surrendered.

(c) Saving mainly under ‘Transport Expenses’ (₹50.25 lakh) without giving specific reason was surrendered.

(d) Reason for excess mainly under ‘Non-Salary’ (₹29.12 lakh) have not been intimated (July 2025).

(11) **2853 NON– FERROUS MINING  
AND METALLURGICAL  
INDUSTRIES**

**02 Regulation and Development of  
Mines**

**001 Direction and Administration**

01 Director of Geology

|   |            |          |          |           |
|---|------------|----------|----------|-----------|
| O | 6,724.49   |          |          |           |
| R | (+) 354.05 | 7,078.54 | 7,131.34 | (+) 52.80 |

(a) Additional funds under ‘Salaries’ (₹1,154.78 lakh) were provided through reappropriation for implementing the recommendations of the 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹1,129.70 lakh) without giving specific reason was surrendered. Saving occurred under this head during 2022-23 and 2023-24 also.

(b) Additional funds under ‘Office Expenses’ (₹100.00 lakh) were provided through reappropriation, without giving specific reason.

## **GRANT NO.18 - COMMERCE AND INDUSTRIES – conclud.**

(c) Additional funds under ‘General Expenses’ (₹360.00 lakh) were provided through reappropriation for payment of outstanding bills under the modernisation project to ILMS service provider proved insufficient, in view of final excess (₹49.55 lakh), reason for which have not been intimated (July 2025).

(d) Saving under ‘Building Expenses’ (₹30.39 lakh) without giving specific reason, was surrendered.

(e) Saving under ‘Transport Expenses’ (₹86.67 lakh) were partly reappropriated (₹10.00 lakh) to other heads and partly surrendered (₹76.67 lakh) without giving specific reason. Saving occurred under this head during 2023-24 also.

### **(v) 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 ₹12,354.48 lakh as on 1 April 2024. During the year 2024-25, an amount of ₹276.22 lakh initially booked as receipts under this grant was transferred as resources to the Fund Head and an amount of ₹190.00 lakh initially booked as expenditure under this grant, was shown as met out of the Fund Head vide this grant, leaving a balance of ₹12,440.70 lakh (Cr.) to the end of 31 March 2025.

## GRANT NO.19 - URBAN DEVELOPMENT AND HOUSING

|                                                 |                                                                              | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-------------------------------------------------|------------------------------------------------------------------------------|--------------------|---------------------------|------------------------------|
| <i>(In thousands of rupees)</i>                 |                                                                              |                    |                           |                              |
| MAJOR HEADS:                                    |                                                                              |                    |                           |                              |
| 2210                                            | MEDICAL AND PUBLIC HEALTH                                                    |                    |                           |                              |
| 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                                        |                    |                           |                              |
| 6217                                            | LOANS FOR URBAN DEVELOPMENT                                                  |                    |                           |                              |
| Revenue –                                       |                                                                              |                    |                           |                              |
| Voted –                                         |                                                                              |                    |                           |                              |
| Original                                        | 1,06,51,54,12                                                                | 1,19,65,08,22      | 1,00,97,39,71             | (-) 18,67,68,51              |
| Supplementary                                   | 13,13,54,10                                                                  |                    |                           |                              |
| Amount surrendered during the year (March 2025) |                                                                              |                    |                           |                              |
|                                                 |                                                                              |                    |                           | 10,10,57,80                  |
| Charged –                                       |                                                                              |                    |                           |                              |
| Original                                        | 52,62,00                                                                     | 53,25,98           | 53,25,98                  | ...                          |
| Supplementary                                   | 63,98                                                                        |                    |                           |                              |
| Amount surrendered during the year              |                                                                              |                    |                           |                              |
|                                                 |                                                                              |                    |                           | NIL                          |

**GRANT NO.19 - URBAN DEVELOPMENT AND HOUSING – contd.**

|                                                 |             | <i>Total grant</i>              | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-------------------------------------------------|-------------|---------------------------------|---------------------------|------------------------------|
|                                                 |             | <i>(In thousands of rupees)</i> |                           |                              |
| <b>MAJOR HEADS:</b>                             |             |                                 |                           |                              |
| <b>Capital –</b>                                |             |                                 |                           |                              |
| <b>Voted–</b>                                   |             |                                 |                           |                              |
| Original                                        | 70,26,00,00 | 88,93,17,84                     | 89,16,77,36               | (+) 23,59,52                 |
| Supplementary                                   | 18,67,17,84 |                                 |                           |                              |
| Amount surrendered during the year (March 2025) |             |                                 |                           |                              |
|                                                 |             |                                 |                           | 2,09,53,48                   |
| <b><i>Charged –</i></b>                         |             |                                 |                           |                              |
| Original                                        | 4,24,52,10  | 4,24,52,10                      | 2,24,52,10                | (-) 2,00,00,00               |
| Supplementary                                   | ...         |                                 |                           |                              |
| Amount surrendered during the year              |             |                                 |                           |                              |
|                                                 |             |                                 |                           | NIL                          |

**NOTES AND COMMENTS:**

(i) In the Revenue Section of the Voted Grant, expenditure exceeded the provision by ₹23,59,52,011/- which requires regularisation.

(ii) The expenditure under Revenue Section of Voted Grant ₹5,176.58 lakh initially met through additional releases by four executive orders, was later on regularised through Supplementary Provision.

(iii) An amount of ₹1,01,057.80 lakh was surrendered in the Revenue section of the Voted Grant.

(iv) The expenditure under Revenue Section of *Charged* Appropriation ₹63.98 lakh initially met through additional release by an executive order, was later on regularised through Supplementary Provision.

(v) The expenditure under Capital Section of Voted Grant ₹1,29,879.50 lakh initially met through additional releases by six executive orders, was later on regularised through Supplementary Provision.

**GRANT NO.19 - URBAN DEVELOPMENT AND HOUSING – contd.**

(vi) An amount of ₹20,953.48 lakh was surrendered in the Capital section of the Voted Grant.

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

|     | <i>Head</i>                                      | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|--------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (1) | <b>2210 HOUSING</b>                              |                    |                                                        |                                  |
|     | <b>06 Public Health</b>                          |                    |                                                        |                                  |
|     | <b>800 Other Expenditure</b>                     |                    |                                                        |                                  |
|     | 17 Urban Health and Wellness<br>Centres (XV FCG) |                    |                                                        |                                  |
|     | O 13,554.00                                      |                    |                                                        |                                  |
|     | R (-) 8,131.00                                   | 5,423.00           | 5,423.00                                               | ...                              |

Saving under 'Other Expenses' (₹ 8,131.00 lakh) without giving specific reason, was surrendered.

|     |                                      |     |     |     |
|-----|--------------------------------------|-----|-----|-----|
| (2) | <b>2216 HOUSING</b>                  |     |     |     |
|     | <b>02 Urban Housing</b>              |     |     |     |
|     | <b>101 Housing for Urban Poor</b>    |     |     |     |
|     | 07 Vajapayee Urban Housing<br>Scheme |     |     |     |
|     | O 5,000.00                           |     |     |     |
|     | R (-) 5,000.00                       | ... | ... | ... |

Saving under 'Other Expenses' (₹5,000.00 lakh – entire Provision) due to lack of beneficiaries under this scheme was reappropriated to other heads.

|     |                                                                 |        |        |     |
|-----|-----------------------------------------------------------------|--------|--------|-----|
| (3) | <b>800 Other Expenditure</b>                                    |        |        |     |
|     | 04 CSS – Central Grants – Pradhan<br>Mantri Awas Yojana – Urban |        |        |     |
|     | O 40,000.00                                                     |        |        |     |
|     | R (-) 39,383.09                                                 | 616.91 | 616.91 | ... |

(a) Saving under 'Grants for Creation of Capital Assets' (₹19,383.09 lakh) was partly reappropriated to other heads (₹13,472.06 lakh) due to non-release of funds by the Government of India and partly surrendered (₹5,911.03 lakh) without giving specific reason.

(b) Saving under 'Scheduled Caste Sub Plan' (₹15,000 lakh – entire provision) was partly reappropriated to other heads (₹11,000.00 lakh) due to non-release of funds by the Government of India and partly surrendered (₹4,000.00 lakh) without giving specific reason.

**GRANT NO.19 - URBAN DEVELOPMENT AND HOUSING – contd.**

(c) Saving under ‘Tribal Sub Plan’ (₹5,000 lakh – entire provision) was partly reappropriated to other heads (₹4,000.00 lakh) due to non-release of funds by the Government of India and partly surrendered (₹1,000.00 lakh) without giving specific reason.

|     | <i>Head</i>                                                                                               | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-----------------------------------------------------------------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (4) | 05 CSS – State Contribution under<br>Convergence of<br>Dr. B. R. Ambedkar Housing<br>Scheme with PMAY (U) |                    |                                                        |                                  |
|     | O 25,000.00                                                                                               |                    |                                                        |                                  |
|     | R (-) 8,917.60                                                                                            | 16,082.40          | 16,082.40                                              | ...                              |

(a) Additional funds under ‘Scheduled Caste Sub Plan’ (₹5,332.10 lakh) proved unnecessary, in view of saving (₹5,332.10 lakh) was surrendered, without giving specific reason.

(b) Saving under ‘Tribal Sub Plan’ (₹8,917.60 lakh) without giving specific reason, was surrendered.

|     |                                  |           |           |               |
|-----|----------------------------------|-----------|-----------|---------------|
| (5) | <b>03 Rural Housing</b>          |           |           |               |
|     | <b>104 Housing Co-operatives</b> |           |           |               |
|     | 03 Dr. Ambedkar Nivas Scheme     |           |           |               |
|     | O 90,000.00                      |           |           |               |
|     | R (-) 25,000.00                  | 65,000.00 | 42,000.00 | (-) 23,000.00 |

(a) Reason for saving under ‘Aspirational Taluka – SCP’ (₹3,000.00 lakh) and ‘Aspirational Taluka – TSP’ (₹2,000.00 lakh) have not been intimated (July 2025).

(b) Additional funds under ‘Scheduled Caste Sub Plan’ (₹2,000.00 lakh) were provided through reappropriation due to increase in number of beneficiaries proved unnecessary, in view of saving (₹21,000.00 lakh) was surrendered, without giving specific reason. Reason for final saving (₹5,000.00 lakh) have not been intimated (July 2025).

(c) Additional funds under ‘Tribal Sub Plan’ (₹3,000.00 lakh) were provided through reappropriation proved unnecessary, in view of saving (₹9,000.00 lakh) was surrendered, without giving specific reason. Reason for final saving (₹13,000.00 lakh) have not been intimated (July 2025).

**GRANT NO.19 - URBAN DEVELOPMENT AND HOUSING – contd.**

|     | <i>Head</i>                                       | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|---------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (6) | <b>796 Tribal Area Sub Plan</b>                   |                    |                                                        |                                  |
|     | 01 CSS – Central Share – PM<br>(JANMAN) (Housing) |                    |                                                        |                                  |
|     | O 3,333.00                                        |                    |                                                        |                                  |
|     | R (-) 3,333.00                                    | ...                | ...                                                    | ...                              |

Saving under ‘Tribal Sub Plan’ (₹3,333.00 lakh – entire provision) was surrendered, without giving specific reason.

|     |                                                 |     |     |     |
|-----|-------------------------------------------------|-----|-----|-----|
| (7) | 02 CSS – State Share – PM<br>(JANMAN) (Housing) |     |     |     |
|     | O 1,667.00                                      |     |     |     |
|     | R (-) 1,667.00                                  | ... | ... | ... |

Saving under ‘Tribal Sub Plan’ (₹1,667.00 lakh – entire provision) was surrendered, without giving specific reason.

|     |                                               |          |          |          |
|-----|-----------------------------------------------|----------|----------|----------|
| (8) | <b>2217 URBAN DEVELOPMENT</b>                 |          |          |          |
|     | <b>05 Other Urban Development<br/>Schemes</b> |          |          |          |
|     | <b>001 Direction and Administration</b>       |          |          |          |
|     | 1 Town and Regional Planning                  |          |          |          |
|     | O 6,724.01                                    |          |          |          |
|     | S 249.52                                      |          |          |          |
|     | R (-) 1,026.56                                | 5,946.97 | 5,951.67 | (+) 4.70 |

(a) (i) Additional funds under ‘Director of Town Planning – Salaries’ (₹ 684.62 lakh) were provided through reappropriation towards payment of salaries on implementation of 7<sup>th</sup> State Pay Commission proved unnecessary, in view of saving (₹1,417.16) surrendered, without giving any specific reason.

(ii) Saving under ‘Transport Expenses’ (₹33.56 lakh) was surrendered, without giving specific reason.

(b) (i) Additional funds under ‘DUDC – Salaries’ (₹229.54 lakh) were provided through reappropriation towards payment of salaries on implementation of 7<sup>th</sup> State Pay Commission proved unnecessary, in view of saving (₹360.08 lakh) was surrendered, without giving specific reason.

**GRANT NO.19 - URBAN DEVELOPMENT AND HOUSING – contd.**

(ii) Saving under ‘Salary of Board Corp. / Staff Working in State Government’ (₹30.01 lakh) was surrendered, without giving specific reason.

(c) Additional funds under ‘Hampi Development Authority – Grants-in-Aid – Salaries’ (₹49.52 lakh) were provided through Supplementary Provision (First Instalment) towards payment of salaries and Administrative expenses of Hampi Development Authority proved excessive, in view of saving (₹39.59 lakh) was surrendered, without giving specific reason.

(d) Additional funds under ‘Operations & Maintenance Expenditure of Advance Traffic Information and Management System (ATIMS) under DULT – Maintenance Expenditure’ (₹200.00 lakh) were provided through Supplementary Provision (Second Instalment) towards operations and maintenance of ATIMS for the year 2024-25 proved excessive, in view of saving (₹45.20 lakh) without giving specific reason.

|     | <i>Head</i>                                                                                                                    | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|--------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (9) | <b>191 Assistance to Local Bodies,<br/>Corporations, Urban<br/>Development Authorities, Town<br/>Improvement Boards, etc.,</b> |                    |                                                        |                                  |
|     | 09 CSS – Central Share (100%GOI) –<br>National Urban Digital Mission<br>(NUDM)                                                 |                    |                                                        |                                  |
|     | O      2,000.00                                                                                                                |                    |                                                        |                                  |
|     | R      (-) 1,999.65                                                                                                            | 0.35               | 0.35                                                   | ...                              |

Saving under ‘General Expenses’ (₹1,999.65 lakh) was surrendered, without giving specific reason.

|      |                                                                    |           |           |              |
|------|--------------------------------------------------------------------|-----------|-----------|--------------|
| (10) | <b>1 Bangalore Metropolitan Regional<br/>Development Authority</b> |           |           |              |
|      | O      24,450.00                                                   |           |           |              |
|      | S      3,568.00                                                    |           |           |              |
|      | R      (-) 5,650.00                                                | 22,368.00 | 18,890.13 | (-) 3,477.87 |

(a) Reason for saving under ‘Elections to Urban Local Bodies in the State – Other Expenses’ (₹3,477.87 lakh) have not been intimated (July 2025).



## GRANT NO.19 - URBAN DEVELOPMENT AND HOUSING – contd.

(b) Saving under ‘CSS – Central Share – Bengaluru Smart City – Other Expenses’ (₹2,550.00 lakh – entire provision) was partly reappropriated (₹2,450.00 lakh) to other heads and partly surrendered (₹1,000.00 lakh) without giving specific reason.

(c) Saving under ‘CSS – State Share – Bengaluru Smart City – Other Expenses’ (₹3,550.00 lakh – entire provision) was reappropriated to other heads due to closure of the scheme.

(d) Saving under ‘CSS – Central Share – Hubballi Dharwad Smart City – Other Expenses’ (₹2,450.00 lakh) was surrendered, without giving specific reason

(e) Saving under ‘CSS – State Share – Hubballi Dharwad Smart City – Other Expenses’ (₹3,550.00 lakh – entire provision) was partly reappropriated to other heads (₹950.00 lakh) due to closure of the scheme and partly surrendered (₹2,600.00 lakh) without giving specific reason.

(f) Additional funds under ‘CSS – Hubballi Dharwad Smart City – CITIIS Challenge – Other Expenses’ (₹3,568.00 lakh) were provided through Supplementary provision (First Instalment) to implement City Investment to Innovate Integrate and Sustain (CITIIS) of Green Mobility Corridor.

(g) Additional funds under ‘CSS – Central Share – Mangaluru Smart City – Other Expenses’ (₹2,450.00 lakh) were provided through reappropriation towards State Share of funds.

(h) Additional funds under ‘CSS – State Share – Mangaluru Smart City – Other Expenses’ (₹4,000.00 lakh) were provided through reappropriation towards State Share of funds.

| <i>Head</i> |                                      | <i>Total grant</i>          | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-------------|--------------------------------------|-----------------------------|---------------------------|------------------------------|
|             |                                      | <i>(In lakhs of rupees)</i> |                           |                              |
| (11)        | <b>800 Other Expenditure</b>         |                             |                           |                              |
|             | 06 State Urban Transport Fund (SUTF) |                             |                           |                              |
|             | O                                    | 276.00                      |                           |                              |
|             | S                                    | 1,094.00                    |                           |                              |
|             | R                                    | (-) 159.54                  | 1,210.46                  | 1,210.46                     |
|             |                                      |                             |                           | ...                          |

Additional funds under ‘Other Expenses’ (₹1,094.00 lakh) have been provided through Supplementary Provision (Second Instalment) towards reimbursement of Central GST, Corporate Income Tax and Personal Income Tax under ATIIMS project proved excessive, in view of saving (₹159.54 lakh) was surrendered, without giving specific reason.

**GRANT NO.19 - URBAN DEVELOPMENT AND HOUSING – contd.**

|      | <i>Head</i>                             | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|-----------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (12) | <b>80 General</b>                       |                    |                                                        |                                  |
|      | <b>001 Direction and Administration</b> |                    |                                                        |                                  |
|      | 50 Vacant Post Provision                |                    |                                                        |                                  |
|      | O 2,353.82                              |                    |                                                        |                                  |
|      | R (-) 2,353.82                          | ...                | ...                                                    | ...                              |

Funds under ‘Other Allowance’ (₹2,353.82 lakh – entire provision) was partly reappropriated to other heads (₹1,808.85 lakh) and partly surrendered (₹544.97 lakh) without giving specific reason.

|      |                                                                                               |          |          |            |
|------|-----------------------------------------------------------------------------------------------|----------|----------|------------|
| (13) | <b>797 Transfer to Reserve Funds /<br/>Deposit Accounts</b>                                   |          |          |            |
|      | 04 Transfer of Cess on Property Tax<br>of Urban Local Bodies to State<br>Urban Transport Fund | 2,650.52 | 2,069.31 | (-) 581.21 |

Expenditure under ‘Inter Accounts Transfers’ (₹2,069.31 lakh) depends on the actual collection of cess on properties that stood transferred to the fund head of account. Saving (₹581.21 lakh) indicates that actual receipts were less than the estimated receipts.

|      |                                                                                        |           |    |               |
|------|----------------------------------------------------------------------------------------|-----------|----|---------------|
| (14) | <b>800 Other Expenditure</b>                                                           |           |    |               |
|      | 35 CSS – Central Share – Swaccha<br>Bharat – Urban (Mukhya Mantri<br>Nairmalya Yojane) |           |    |               |
|      | O 30,000.00                                                                            |           |    |               |
|      | R (-) 10,810.50                                                                        | 19,189.50 | .. | (-) 19,189.50 |

(a) Saving under ‘Other Expenses’ (₹10,810.50 lakh) due to release of funds under appropriate heads of account creation, was reappropriated to other heads and reason for final saving (₹15,289.50 lakh) have not been intimated (July 2025).

(b) Reason for saving under ‘Scheduled Caste Sub Plan’ (₹2,700.00 lakh – entire provision) and Tribal Sub Plan (₹1,200.00 lakh – entire provision) have not been intimated (July 2025).

|      |                                                                                      |           |     |               |
|------|--------------------------------------------------------------------------------------|-----------|-----|---------------|
| (15) | 37 CSS – State Share – Swaccha<br>Bharat – Urban (Mukhya Mantri<br>Nairmalya Yojane) | 30,000.00 | ... | (-) 30,000.00 |
|------|--------------------------------------------------------------------------------------|-----------|-----|---------------|

## GRANT NO.19 - URBAN DEVELOPMENT AND HOUSING – contd.

Reason for saving under ‘Other Expenses’ (₹26,100.00 lakh – entire provision), ‘Scheduled Caste Sub Plan’ (₹2,700.00 lakh – entire provision) and ‘Tribal Sub Plan’ (₹1,200.00 lakh – entire provision) have not been intimated (July 2025).

|      | <i>Head</i>                                     |              | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|-------------------------------------------------|--------------|--------------------|--------------------------------------------------------|----------------------------------|
| (16) | 39 CSS – State Share – IEC and Behaviour Change |              |                    |                                                        |                                  |
|      | O                                               | ...          |                    |                                                        |                                  |
|      | S                                               | 1,772.00     |                    |                                                        |                                  |
|      | R                                               | (-) 1,646.01 | 125.99             | 50.40                                                  | (-) 75.59                        |

Funds under ‘General Expenses’ (₹1,772.00 lakh) provided through Supplementary Provision (Second Instalment) towards State share against the Government of India Share received to implement IEC & Behaviour change under SBM 2.0 Scheme proved excessive, in view of saving (₹1,646.01 lakh) was surrendered, without giving specific reason. Reason for saving (₹75.59 lakh) have not been intimated (July 2025).

|      |                                          |            |        |        |            |
|------|------------------------------------------|------------|--------|--------|------------|
| (17) | 41 CSS – State Share – Capacity Building |            |        |        |            |
|      | O                                        | ...        |        |        |            |
|      | S                                        | 904.00     |        |        |            |
|      | R                                        | (-) 590.07 | 313.93 | 125.57 | (-) 188.36 |

Funds under ‘General Expenses’ (₹904.00 lakh) provided through Supplementary Provision (Second Instalment) towards state share against the Government of India Share received to implement Capacity Building under SBM 2.0 scheme proved excessive, in view of saving (₹590.07 lakh) was surrendered, without giving specific reason. Reason for saving (₹188.36 lakh) have not been intimated (July 2025).

(18) **3604 COMPENSATION AND  
ASSIGNMENTS TO LOCAL  
BODIES AND PANCHAYATI  
RAJ INSTITUTIONS**

**191 Assistance to Municipal  
Corporations**

**9 XV Finance Commission Grants –  
City Corporation**

|   |               |           |           |     |
|---|---------------|-----------|-----------|-----|
| O | 74,593.00     |           |           |     |
| R | (-) 49,147.66 | 25,445.34 | 25,445.34 | ... |

(a) Additional funds under ‘XV FCG – Grants-in-Aid – General’ in the following Districts were provided through reappropriation without giving specific reason.

**GRANT NO.19 - URBAN DEVELOPMENT AND HOUSING – contd.**

(₹ in lakh)

| Districts  | Amount   | Districts        | Amount |
|------------|----------|------------------|--------|
| Belagavi   | 800.43   | Ballari          | 901.50 |
| Dharwad    | 1,881.13 | Dakshina Kannada | 849.87 |
| Davanagere | 1,270.61 |                  |        |

(b) Saving under ‘XV FCG – Shivamogga – Grants-in-Aid – General’ (₹1,570.00 lakh) and ‘XV FCG – Mysuru – Grants-in-Aid – General’ (₹3,054.70 lakh) without giving specific reason, was surrendered.

(c) Saving under ‘XV FCG – Bengaluru Urban’ (₹48,800.00 lakh – entire provision) were partly reappropriated (₹48,602.02) to other heads due to non release of funds by the Government of India and partly surrendered (₹197.98) without giving specific reason.

| <i>Head</i>                                                       | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-------------------------------------------------------------------|--------------------|---------------------------|------------------------------|
|                                                                   |                    |                           | <i>(In lakhs of rupees)</i>  |
| (19) <b>192 Assistance to Municipalities / Municipal Councils</b> |                    |                           |                              |
| 10 Poura Karmika Gruha Bhagya Yojane                              |                    |                           |                              |
| O 5,000.00                                                        |                    |                           |                              |
| R (-) 2,500.00                                                    | 2,500.00           | 2,500.00                  | ...                          |

Saving under ‘Scheduled Caste Sub Plan’ (₹2,000.00 lakh) and ‘Tribal Sub Plan’ (₹500.00 lakh) was surrendered, due to non-receipts of any claims.

**(viii)** Excess under the Revenue section of Voted Grant occurred mainly under:

|                                  |           |           |     |
|----------------------------------|-----------|-----------|-----|
| (1) <b>2216 HOUSING</b>          |           |           |     |
| <b>03 Rural Housing</b>          |           |           |     |
| <b>104 Housing Co-Operatives</b> |           |           |     |
| 01 Ashraya – Basava Vasathi      |           |           |     |
| O 30,000.00                      |           |           |     |
| S 5,000.00                       |           |           |     |
| R (+) 20,000.00                  | 55,000.00 | 55,000.00 | ... |

Additional funds under ‘Subsidies’ (₹25,000.00 lakh) were provided partly through Supplementary Provision (Second Instalment) (₹5,000.00 lakh) and partly through reappropriation (₹20,000.00 lakh) towards payment of pending bills of Ashraya Basava Vasathi.

**GRANT NO.19 - URBAN DEVELOPMENT AND HOUSING – contd.**

|     | <i>Head</i>                                                    | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|----------------------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (2) | <b>80 General</b>                                              |                    |                                                        |                                  |
|     | <b>103 Assistance to Housing Boards,<br/>Corporations, etc</b> |                    |                                                        |                                  |
|     | 22 Assistance to Beneficiary<br>Contribution                   |                    |                                                        |                                  |
|     | O                                                              | ...                |                                                        |                                  |
|     | S                                                              | 23,700.00          |                                                        |                                  |
|     | R                                                              | (+) 10,000.00      | 33,700.00                                              | 33,700.00                        |
|     |                                                                |                    |                                                        | ...                              |

(a) Funds under ‘Financial Assistance / Relief’ (₹13,700 lakh) were provided through Supplementary Provision (First and Second Instalment) towards payment to beneficiary contribution for the year 2024-25 proved insufficient, in view of excess (₹10,000.00 lakh), reason for which have not been intimated (July 2025).

(b) Funds under ‘Scheduled Caste Sub Plan’ (₹17,000.00 lakh) were provided partly through Supplementary Provision (Second Instalment) (₹8,000.00 lakh) and partly through reappropriation (₹9,000.00 lakh) towards payment to beneficiary contribution for the year 2024-25 proved excessive, in view of saving (₹8,000.00 lakh), reason for which have not been intimated (July 2025).

(c) Funds under ‘Tribal Sub Plan’ (₹3,000.00 lakh) were provided partly through Supplementary Provision (Second Instalment) (₹2,000.00 lakh) and partly through reappropriation (₹1,000.00 lakh) towards payment to beneficiary contribution for the year 2024-25 proved excessive, in view of saving (₹2,000.00 lakh), reason for which have not been intimated (July 2025).

**(3) 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 | 6,318.30   |          |          |     |
| R | (+) 134.60 | 6,452.90 | 6,452.90 | ... |

Additional fund under ‘Establishment Charges for KSDB – Grants-in-Aid – Salaries’ (₹138.84 lakh) were provided through reappropriation towards payment of salaries.

**GRANT NO.19 - URBAN DEVELOPMENT AND HOUSING – contd.**

|     | <i>Head</i>                                                                                                        | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|--------------------------------------------------------------------------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (4) | <b>05 Other Urban Development Schemes</b>                                                                          |                    |                                                        |                                  |
|     | <b>191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.,</b> |                    |                                                        |                                  |
|     | <b>05 CSS – Central Share – Administrative and Other Expenses under Urban Rejuvenation Mission (100% GOI)</b>      |                    |                                                        |                                  |
|     | O 2,000.00                                                                                                         |                    |                                                        |                                  |
|     | S 1,864.25                                                                                                         |                    |                                                        |                                  |
|     | R (+) 10,570.37                                                                                                    | 14,434.62          | 14,434.62                                              | ...                              |

Additional funds under ‘Other Expenses’ (₹12,674.75 lakh) were provided partly through Supplementary Provision (Third and Final Instalment) (₹1,864.25 lakh) and partly through reappropriation (₹10,810.50 lakh) towards Administrative and Other Expenses under Urban Rejuvenation Mission (100 per cent Government of India) proved excessive, in view of saving (₹240.13 lakh) was surrendered, without giving specific reason.

|     |                                           |          |          |          |
|-----|-------------------------------------------|----------|----------|----------|
| (5) | <b>80 General</b>                         |          |          |          |
|     | <b>001 Direction and Administration</b>   |          |          |          |
|     | <b>3 Municipal Administrative Service</b> |          |          |          |
|     | O 1,423.00                                |          |          |          |
|     | R (+) 215.79                              | 1,638.79 | 1,638.78 | (-) 0.01 |

Additional funds were provided under ‘Establishment Charges – Salaries’ (₹456.96 lakh) through reappropriation towards payment of salaries proved excessive, in view of saving (₹241.17 lakh) was surrendered, without giving specific reason.

|     |                                                           |          |          |            |
|-----|-----------------------------------------------------------|----------|----------|------------|
| (6) | <b>797 Transfer to Reserve Funds and Deposit Accounts</b> |          |          |            |
|     | <b>02 Transfer of Urban Transport Cess to SUT Fund</b>    |          |          |            |
|     |                                                           | 9,400.00 | 9,574.41 | (+) 174.41 |

Expenditure under ‘Inter Accounts transfers (₹9,574.41 lakh) depends on the transfer of Urban Transport cess to State Urban Transport Fund. Excess (₹174.41 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.

**GRANT NO.19 - URBAN DEVELOPMENT AND HOUSING – contd.**

|     | <i>Head</i>                                                                               | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-------------------------------------------------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (7) | <b>800 Other Expenditure</b>                                                              |                    |                                                        |                                  |
|     | 38 CSS – Central Share – IEC &<br>Behaviour Changes (SBM-U.2.0)                           | ...                | 75.59                                                  | (+) 75.59                        |
|     | Expenditure under ‘General Expenses’ (₹75.59 lakh) was incurred without Budget Provision. |                    |                                                        |                                  |

|     |                                                                                            |     |        |            |
|-----|--------------------------------------------------------------------------------------------|-----|--------|------------|
| (8) | 40 CSS – Central Share – Capacity<br>Building (SBM-U.2.0)                                  | ... | 188.36 | (+) 188.36 |
|     | Expenditure under ‘General Expenses’ (₹188.36 lakh) was incurred without Budget Provision. |     |        |            |

|     |                                                                                                      |           |           |     |
|-----|------------------------------------------------------------------------------------------------------|-----------|-----------|-----|
| (9) | <b>3604 COMPENSATION AND<br/>ASSIGNMENTS TO LOCAL<br/>BODIES AND PANCHAYATI<br/>RAJ INSTITUTIONS</b> |           |           |     |
|     | <b>192 Assistance to Municipalities /<br/>Municipal Councils</b>                                     |           |           |     |
|     | 3 Mukhya Manthrigala Nagarothna<br>Yojane                                                            |           |           |     |
|     | O 40,000.00                                                                                          |           |           |     |
|     | S 20,000.00                                                                                          |           |           |     |
|     | R (+) 20,000.00                                                                                      | 80,000.00 | 80,000.00 | ... |

Additional funds under ‘Amrut Nagarothana 4.0 for ULBs (Excluding Corporations) – Grants for Creation of Capital Assets’ (₹40,000.00 lakh) were provided partly through Supplementary Provision (Third and Final Instalment) (₹20,000.00 lakh) and partly through reappropriation (₹20,000.00 lakh) towards payment of pending bills under Nagarothana-4 in all Urban local bodies in the state.

|      |                                                                           |           |           |     |
|------|---------------------------------------------------------------------------|-----------|-----------|-----|
| (10) | 9 XV Finance Commission Grants –<br>City Corporation and TMC’s<br>General |           |           |     |
|      | O 47,318.00                                                               |           |           |     |
|      | R (+) 13,363.23                                                           | 60,681.23 | 60,681.23 | ... |

(a) Additional funds under ‘Grant-in-Aid – General’ were provided through reappropriation without giving specific reason in the following Districts

**GRANT NO.19 - URBAN DEVELOPMENT AND HOUSING – contd.**

| (₹ in lakh)      |          |                  |          |
|------------------|----------|------------------|----------|
| Districts        | Amount   | Districts        | Amount   |
| Belagavi         | 1,120.03 | Bagalkot         | 1,232.70 |
| Vijayapura       | 420.50   | Bidar            | 536.50   |
| Raichur          | 1,134.79 | Koppal           | 246.93   |
| Gadag            | 717.07   | Dharwad          | 178.27   |
| Uttara Kannada   | 574.18   | Davanagere       | 312.61   |
| Chitradurga      | 682.27   | Shivamogga       | 62.59    |
| Shivamogga       | 62.59    | Udupi            | 158.31   |
| ChickkamaGaluru  | 495.08   | Tumakuru         | 528.94   |
| Mandya           | 580.21   | Hassan           | 240.98   |
| Dakshina Kannada | 240.98   | Dakshina Kannada | 442.84   |
| Kodagu           | 118.43   | Mysuru           | 402.08   |
| Chamarajanagara  | 435.56   | Kalaburagi       | 345.18   |
| Kolar            | 1,114.91 | Chikkaballapura  | 625.24   |
| Bengaluru Rural  | 337.10   | Vijayanagara     | 851.71   |
| Haveri           | 589.62   |                  |          |

(b) Saving under ‘XV FCG Ballari – Grants-in-Aid’ (₹412.50 lakh), ‘XV FCG Bengaluru Urban – Grants-in-Aid’ (₹161.38 lakh), ‘XV FCG Yadgir – Grants-in-Aid’ (₹352.20 lakh) and XV FCG Ramanagara – Grants-in-Aid’ (₹195.32 lakh) was surrendered, without giving specific reason.

| <i>Head</i> |                                                                                            | <i>Total grant</i>          | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-------------|--------------------------------------------------------------------------------------------|-----------------------------|---------------------------|------------------------------|
|             |                                                                                            | <i>(In lakhs of rupees)</i> |                           |                              |
| (11)        | <b>193 Assistance to Nagar Panchayats / Notified Area Committees or Equivalent thereof</b> |                             |                           |                              |
|             | 9 XV Finance Commission Grants – Town Panchayat and NAC                                    |                             |                           |                              |
|             | O 13,889.00                                                                                |                             |                           |                              |
|             | R (+) 136.93                                                                               | 14,025.93                   | 14,025.93                 | ...                          |

(a) Additional funds under ‘Grants-in-Aid – General’ were provided through reappropriation without giving specific reason in the following Districts.



**GRANT NO.19 - URBAN DEVELOPMENT AND HOUSING – contd.**

(₹ in lakh)

| Districts       | Amount | Districts    | Amount |
|-----------------|--------|--------------|--------|
| Vijayapura      | 145.45 | Bidar        | 67.83  |
| Raichur         | 158.11 | Koppal       | 243.58 |
| Gadag           | 166.62 | Dharwad      | 102.62 |
| Uttara Kannada  | 104.98 | Ballari      | 200.10 |
| Chitradurga     | 103.10 | Tumakuru     | 165.73 |
| Mandya          | 40.78  | Hassan       | 52.58  |
| Kodagu          | 22.00  | Vijayanagara | 270.82 |
| Chamarajanagara | 56.52  |              |        |

(b) Saving under ‘Grants-in-Aid – General’ under the following districts was surrendered without giving specific reason.

(₹ in lakh)

| Districts       | Amount | Districts         | Amount |
|-----------------|--------|-------------------|--------|
| Belagavi        | 205.04 | Bagalkot          | 32.88  |
| Shivamogga      | 205.17 | Udupi             | 182.72 |
| Bengaluru Urban | 77.00  | Dakshina Kannada  | 100.43 |
| Mysuru          | 382.86 | Kalaburagi        | 138.00 |
| Yadgir          | 43.50  | Kolar             | 104.50 |
| Chikkaballapura | 32.50  | Bengaluru (Rural) | 135.00 |
| Ramanagara      | 112.08 |                   |        |

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

| <i>Head</i>                                                   | <i>Total grant</i> | <i>Actual expenditure</i>   | <i>Excess (+)<br/>Saving (-)</i> |
|---------------------------------------------------------------|--------------------|-----------------------------|----------------------------------|
|                                                               |                    | <i>(In lakhs of rupees)</i> |                                  |
| (1) 4217 CAPITAL OUTLAY ON<br>URBAN DEVELOPMENT               |                    |                             |                                  |
| 60 Other Urban Development<br>Schemes                         |                    |                             |                                  |
| 050 Land                                                      |                    |                             |                                  |
| 03 Land Acquisition for Development<br>/ Infrastructure Works |                    |                             |                                  |
| O ...                                                         |                    |                             |                                  |
| S 1,000.00                                                    |                    |                             |                                  |
| R (-) 518.12                                                  | 481.88             | 481.88                      | ...                              |

## GRANT NO.19 - URBAN DEVELOPMENT AND HOUSING – contd.

Funds under ‘Acquisition of Land’ (₹1,000.00 lakh) were provided through Supplementary Provision (Second Instalment) towards payment of compensation for land acquisition where cases have been filed in various courts proved excessive, in view of saving (₹518.12 lakh) was surrendered, without giving specific reason.

|     | <i>Head</i>                                           | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-------------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (2) | <b>051 Construction</b>                               |                    |                                                        |                                  |
|     | 06 Works Undertaken using National Housing Bank Loans |                    |                                                        |                                  |
|     | O ...                                                 |                    |                                                        |                                  |
|     | S 20,000.00                                           |                    |                                                        |                                  |
|     | R (-) 20,000.00                                       | ...                | ...                                                    | ...                              |

Funds under ‘Capital Expenses’ (₹20,000.00 lakh – entire provision) were provided through Supplementary Provision (First Instalment) towards various developments works taken under National Housing Bank Loan proved unnecessary, in view of saving (₹20,000.00 lakh – entire provision) was partly reappropriated (₹19,750.00 lakh) to other heads and partly surrendered (₹250.00 lakh), without giving specific reason.

|     |                                                                         |        |        |     |
|-----|-------------------------------------------------------------------------|--------|--------|-----|
| (3) | <b>800 Other Expenditure</b>                                            |        |        |     |
|     | 06 CSS – Central Share – Sustainable Solid Waste Management (SBM-U 2.0) |        |        |     |
|     | O ...                                                                   |        |        |     |
|     | S 5,000.00                                                              |        |        |     |
|     | R (-) 4,342.90                                                          | 657.10 | 657.10 | ... |

Funds under ‘Major Works’ (₹5,000.00 lakh – entire provision) provided through Supplementary Provision (Third and Final Instalment) towards grants received from the Government of India to implement Sustainable Solid Waste Management under SBM 2.0 Scheme proved excessive, in view of saving (₹4,342.90 lakh) was reappropriated to other heads, without giving specific reason.

|     |                                                                       |          |        |            |
|-----|-----------------------------------------------------------------------|----------|--------|------------|
| (4) | 07 CSS – State Share – Sustainable Solid Waste Management (SBM-U 2.0) |          |        |            |
|     | O ...                                                                 |          |        |            |
|     | S 3,512.67                                                            |          |        |            |
|     | R (-) 2,417.50                                                        | 1,095.17 | 438.07 | (-) 657.10 |

## GRANT NO.19 - URBAN DEVELOPMENT AND HOUSING – contd.

Funds under 'Major Works' (₹3,512.67 lakh) provided through Supplementary Provision (Second, Third and Final Instalment) towards State Share of funds to implement Sustainable Solid Waste Management under SBM 2.0 Scheme proved excessive, in view of saving (₹2,417.50 lakh) was surrendered, without giving specific reason. Reason for final saving (₹657.10 lakh) have not been intimated (July 2025).

|     | <i>Head</i>                                                 |              | <i>Total grant</i> | <i>Actual expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-------------------------------------------------------------|--------------|--------------------|----------------------------------------------------|----------------------------------|
| (5) | 08 CSS – Central Share – Sustainable Sanitation (SBM-U 2.0) |              |                    |                                                    |                                  |
|     |                                                             | O ...        |                    |                                                    |                                  |
|     |                                                             | S 783.00     |                    |                                                    |                                  |
|     |                                                             | R (-) 111.04 | 671.96             | 671.96                                             | ...                              |

Funds under 'Capital Expenses' (₹783.00 lakh) provided through Supplementary Provision (Third and Final Instalment) towards the grants received from Government of India to implement Sustainable Sanitation under SBM 2.0 Scheme proved excessive, in view of saving (₹111.04 lakh) was surrendered, without giving specific reason.

|     |                                                           |          |        |        |           |
|-----|-----------------------------------------------------------|----------|--------|--------|-----------|
| (6) | 09 CSS – State Share – Sustainable Sanitation (SBM-U 2.0) |          |        |        |           |
|     |                                                           | O ...    |        |        |           |
|     |                                                           | S 522.00 | 522.00 | 447.98 | (-) 74.02 |

Funds under 'Capital Expenses' (₹522.00 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards the grants received from Government of India to implement Sustainable Sanitation under SBM 2.0 Scheme proved excessive, in view of saving (₹74.02 lakh) reason for which have not been intimated (July 2025).

|     |                                              |                |      |      |          |
|-----|----------------------------------------------|----------------|------|------|----------|
| (7) | 11 CSS – State Share – Used Water Management |                |      |      |          |
|     |                                              | O ...          |      |      |          |
|     |                                              | S 7,938.33     |      |      |          |
|     |                                              | R (-) 7,938.25 | 0.08 | 0.03 | (-) 0.05 |

Funds under 'Major Works' (₹7,938.33 lakh) provided Supplementary Provision (Second Instalment) towards State Share against Central Share to implement Used Water Management under SBM 2.0 Scheme proved excessive, in view of saving (₹7,938.25 lakh) was surrendered, without giving specific reason.

**GRANT NO.19 - URBAN DEVELOPMENT AND HOUSING – contd.**

|     | <i>Head</i>                             | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-----------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (8) | 12 CSS – Central Share – SBM –<br>U:1.0 |                    |                                                        |                                  |
|     | O ...                                   |                    |                                                        |                                  |
|     | S 5,000.00                              |                    |                                                        |                                  |
|     | R (-) 1,200.14                          | 3,799.86           | 3,799.86                                               | ...                              |

Funds under ‘Capital Expenses’ (₹5,000.00 lakh) provided through Supplementary Provision (Third and Final Instalment) to implement Swaccha Bharat Urban 1.0 scheme proved unnecessary, in view of saving (₹1,200.14 lakh) was surrendered, without giving specific reason.

|     |                                    |          |          |            |
|-----|------------------------------------|----------|----------|------------|
| (9) | 13 CSS – State Share – SBM-(U):1.0 |          |          |            |
|     | O ...                              |          |          |            |
|     | S 3,333.34                         | 3,333.34 | 2,533.24 | (-) 800.10 |

Funds under ‘Capital Expenses’ (₹3,333.34 lakh) provided through Supplementary Provision (Third and Final Instalment) towards State Share under the Swaccha Bharat (Urban)-1.0 scheme proved unnecessary, in view of saving (₹800.10 lakh) reason for which have not been intimated (July 2025).

|      |                                   |          |          |     |
|------|-----------------------------------|----------|----------|-----|
| (10) | 15 CSS – Central Share: Amrut 1.0 |          |          |     |
|      | O ...                             |          |          |     |
|      | S 6,550.00                        |          |          |     |
|      | R (-) 4,026.73                    | 2,523.27 | 2,523.27 | ... |

Additional fund under ‘Capital Expenses’ (₹6,550.00 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards grants received from the Government of India for the implementation of AMRUT 1.0 Scheme proved excessive in view of saving (₹4,026.73 lakh) surrendered without giving any specific reason

**(11) 5475 CAPITAL OUTLAY ON  
OTHER GENERAL  
ECONOMIC SERVICES**

**115 Financial Support for  
Infrastructure Development**

**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 reason.

**GRANT NO.19 - URBAN DEVELOPMENT AND HOUSING – contd.**

|      | <i>Head</i>                                              | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakhs of rupees)</i> | <i>Excess (+)</i><br><i>Saving (-)</i> |
|------|----------------------------------------------------------|--------------------|----------------------------------------------------------|----------------------------------------|
| (12) | <b>6217 LOANS FOR URBAN DEVELOPMENT</b>                  |                    |                                                          |                                        |
|      | <b>60 Other Urban Development Schemes</b>                |                    |                                                          |                                        |
|      | <b>190 Loans to Public Sector and Other Undertakings</b> |                    |                                                          |                                        |
|      | 03 Support to BMRCL for Debt Repayment                   |                    |                                                          |                                        |
|      | O 67,500.00                                              |                    |                                                          |                                        |
|      | S 50,000.00                                              |                    |                                                          |                                        |
|      | R (-) 12,250.00                                          | 1,05,250.00        | 1,05,250.00                                              | ...                                    |

Additional funds under ‘Loans’ (₹12,250.00 lakh) provided through Supplementary Provision (Third and Final Instalment) towards debt repayment for BMRCL proved excessive, in view of saving (₹45.00 lakh) was surrendered, without giving specific reason.

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

|     |                                                 |           |           |              |
|-----|-------------------------------------------------|-----------|-----------|--------------|
| (1) | <b>4217 CAPITAL OUTLAY ON URBAN DEVELOPMENT</b> |           |           |              |
|     | <b>60 Other Urban Development Schemes</b>       |           |           |              |
|     | <b>051 Construction</b>                         |           |           |              |
|     | 04 CSS – Central Share: AMRUT Project Fund 2.0  |           |           |              |
|     | O 30,000.00                                     |           |           |              |
|     | S 16,276.70                                     | 46,276.70 | 55,352.26 | (+) 9,075.56 |

Additional funds under ‘CSS – Central Share – AMRUT Project Fund 2.0’ (₹16,276.70 lakh) were provided through Supplementary Provision (Second, Third and Final Instalment) towards Central Share required for implementation of AMRUT 2.0 Scheme proved injudicious, in view of excess (₹9,075.56 lakh), reason for which have not been intimated (July 2025).

|     |                                                     |           |           |               |
|-----|-----------------------------------------------------|-----------|-----------|---------------|
| (2) | <b>05 CSS – State Share: AMRUT Project Fund 2.0</b> |           |           |               |
|     | O 20,000.00                                         |           |           |               |
|     | S 18,594.80                                         | 38,594.80 | 50,701.16 | (+) 12,106.36 |

## GRANT NO.19 - URBAN DEVELOPMENT AND HOUSING – contd.

Additional funds under ‘Grant for Creation of Capital Assets’ (₹18,594.80 lakh) provided through Supplementary Provision (Second, Third and Final Instalment) towards State Share against the Government of India received under AMRUT 2.0 Scheme proved injudicious, in view of excess (₹12,106.36 lakh), reason for which have not been intimated (July 2025).

|     | <i>Head</i>                                                    | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|----------------------------------------------------------------|--------------------|----------------------------------------------------------|----------------------------------|
| (3) | <b>800 Other Expenditure</b>                                   |                    |                                                          |                                  |
|     | 14 CSS – Central Share: Belagavi Smart City – CITIIS Challenge |                    |                                                          |                                  |
|     | O ...                                                          |                    |                                                          |                                  |
|     | R (+) 750.00                                                   | 750.00             | 750.00                                                   | ...                              |

Funds under ‘Capital Expenses’ (₹750.00 lakh) were provided through reappropriation towards Central Share of funds.

|     |                                                               |           |           |     |
|-----|---------------------------------------------------------------|-----------|-----------|-----|
| (4) | <b>5475 CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES</b> |           |           |     |
|     | <b>115 Financial Support for Infrastructure Development</b>   |           |           |     |
|     | 04 Bangalore Sub Urban Rail System                            |           |           |     |
|     | O 40,000.00                                                   |           |           |     |
|     | R (+) 19,000.00                                               | 59,000.00 | 59,000.00 | ... |

Additional funds under ‘Grants for Creation of Capital Assets – Capital Expenses’ (₹1,900.00 lakh) were provided through reappropriation without giving specific reason.

|     |                                                          |           |           |              |
|-----|----------------------------------------------------------|-----------|-----------|--------------|
| (5) | <b>6215 LOANS FOR WATER SUPPLY AND SANITATION</b>        |           |           |              |
|     | <b>01 Water Supply</b>                                   |           |           |              |
|     | <b>190 Loans to Public Sector and Other Undertakings</b> |           |           |              |
|     | 2 Bangalore Water Supply and Sewerage Board              | 75,000.00 | 78,759.03 | (+) 3,759.03 |

Reason for excess under ‘Bengaluru Water Supply and Sewerage Project (BWSSP) Phase III (Cauvery Water Supply Scheme-Stage V) – EAP (IDP-266-266/A/B) – Loans to PSU’s and Local Bodies’ (₹3,759.03 lakh) have not been intimated (July 2025).

**GRANT NO.19 - URBAN DEVELOPMENT AND HOUSING – contd.**

|     | <i>Head</i>                                              | <i>Total<br/>appropriation</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|----------------------------------------------------------|--------------------------------|--------------------------------------------------------|----------------------------------|
| (6) | <b>6217 LOANS FOR URBAN DEVELOPMENT</b>                  |                                |                                                        |                                  |
|     | <b>60 Other Urban Development Schemes</b>                |                                |                                                        |                                  |
|     | <b>190 Loans to Public Sector and Other Undertakings</b> |                                |                                                        |                                  |
|     | 01 Loans for BMRCL                                       |                                |                                                        |                                  |
|     | O 50,000.00                                              |                                |                                                        |                                  |
|     | R (+) 12,205.00                                          | 62,205.00                      | 62,205.00                                              | ...                              |

Additional funds under 'Loans' (₹12,250.00 lakh) were provided through reappropriation towards payment of interest proved excessive, in view of saving (₹45.00 lakh), was surrendered, without giving specific reason.

(xi) Saving in the Capital Section of the *Charged* Appropriation occurred mainly under:

|     |                                                                |           |           |               |
|-----|----------------------------------------------------------------|-----------|-----------|---------------|
| (1) | <b>4216 CAPITAL OUTLAY ON HOUSING</b>                          |           |           |               |
|     | <b>80 General</b>                                              |           |           |               |
|     | <b>190 Investments to Public Sector and Other Undertakings</b> |           |           |               |
|     | 04 Repayment of Ashraya Loans (Principal) – RGRHC              | 42,452.10 | 22,452.10 | (-) 20,000.00 |

Reason for saving under 'Debt Servicing' (₹20,000.00 lakh) have not been intimated (July 2025).

**(xii) 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 2024 under 'Deposits for Basic Urban Transport Fund below 'Deposit Bearing Interest' was Nil. During the year 2024-25, no transaction took place under this head. The Balance under the Deposit Account was Nil as on 31 March 2025.

## **GRANT NO.19 - URBAN DEVELOPMENT AND HOUSING – contd.**

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 ₹26,388.85 lakh as on 1 April 2024. During the year 2024-25, an amount of ₹11,643.72 lakh initially debited under Revenue Section of this Grant to transfer Cess collected to the Fund head and relevant expenditure of ₹11,206.65 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 ₹26,825.92 lakh as on 31 March 2025.

### **(xiii) 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 2024 under the Fund head stood at ₹9,02,774.35 lakh (Cr). During the year 2024-25, an amount of ₹59,361.07 lakh was transferred as Resources from infrastructure Cess from General Reserve of the state to this fund. And an expenditure of ₹1,150.00 lakh was booked under Capital Section of this Grant was shown as met out of the Fund Head. The balance as on 31 March 2025 stood at ₹8,47,531.42 lakh (Cr.).\*

The balance under the ‘BMRCL Investment Account’ stood at ₹72,318.00 lakh (Dr.) as on 31 March 2025.\*



## **GRANT NO.19 - URBAN DEVELOPMENT AND HOUSING – conclud.**

### **(xiv) 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 ₹7,291.30 lakh as on 1 April 2024. During the year 2024-25, an amount of ₹1,782.95 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 ₹1,365.45 lakh was met out of the Fund Head. The closing balance at the credit of the Fund was ₹77,088.80 lakh as on 31 March 2025.

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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
**4059 CAPITAL OUTLAY ON
PUBLIC WORKS**
4216 CAPITAL OUTLAY ON HOUSING
**5054 CAPITAL OUTLAY ON
ROADS AND BRIDGES**

Revenue –

Voted –

Original	26,01,76,07				
Supplementary	4,50,00,00		30,51,76,07	28,71,30,04	(-) 1,80,46,03
Amount surrendered during the year (March 2025)					1,24,15,33

Charged –

Original	92,58,51				
Supplementary	...		92,58,51	92,58,51	...
Amount surrendered during the year					NIL

Capital –

Voted –

Original	76,95,92,81				
Supplementary	13,93,00,00		90,88,92,81	90,48,68,79	(-) 40,24,02
Amount surrendered during the year (March 2025)					30,40,34

Charged –

Original	34,04,75				
Supplementary	...		34,04,75	25,53,57	(-) 8,51,18
Amount surrendered during the year					NIL

GRANT NO.20 - PUBLIC WORKS – contd.

NOTES AND COMMENTS:

(i) An amount of ₹12,415.33 lakh was surrendered in the Revenue Section of the Voted Grant.

(ii) An amount of ₹3,040.34 lakh was surrendered in the Capital Section of the Voted Grant.

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

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(1)	2059 PUBLIC WORKS			
	80 General			
	001 Direction and Administration			
	03 Government Architect & Other Public Works Offices			
	O 336.50			
	R (-) 37.73	298.77	298.77	...

Additional funds under 'Salaries' (₹68.37 lakh) provided through reappropriation towards the implementation of recommendations of 7th State Pay Commission proved unnecessary, in view of saving (₹97.98 lakh) surrendered, without giving specific reason.

(2)	50 Vacant Post Provision			
	O 13,243.63			
	R (-) 13,243.63	...	...	...

Funds under 'Other Allowance' (₹13,243.63 lakh – entire provision) were partly reappropriated (₹11,775.38 lakh) towards the implementation of recommendations of 7th State Pay Commission and partly surrendered (₹1,468.25 lakh) without giving specific reason.

(3)	3054 ROADS AND BRIDGES			
	80 General			
	800 Other Expenditure			
	10 KRDCL – Payment of Government Guarantee Commission	1,048.62	...	(-) 1,048.62

Reason for saving under 'Financial Assistance / Relief' (₹1,048.62 lakh – entire provision) has not been intimated(July 2025).

GRANT NO.20 - PUBLIC WORKS – contd.

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

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(1)	2059 PUBLIC WORKS			
	80 General			
	001 Direction and Administration			
	01 Chief Engineer (C&B), Public Works Department			
	O 41,637.41			
	R (+) 1,885.75	43,523.16	43,523.14	(-) 0.02

(a) Additional funds under ‘Salaries’ (₹8,956.54 lakh) provided through reappropriation towards implementation of recommendations of 7th State Pay Commission proved excessive, in view of saving (₹7,897.30 lakh) was surrendered, without giving specific reason.

(b) Additional funds under ‘Transport Expenses’ (₹800.00 lakh) were provided through reappropriation to pay bills for transportation expenses proved excessive, in view of saving (₹239.39 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

(c) An Additional funds under ‘General Expenses’ (₹200.00 lakh) were provided through reappropriation to pay bills for General Expenses.

(d) Additonal funds under ‘Pension and Retirement Benefits’ (₹374.73 lakh) provided through reappropriation to pay the gratuity to the retired employees working on daily wages under the jurisdiction of Chief Engineer (North East).

(e) Saving under ‘Daily Wages’ (₹90.17 lakh) were partly reappropriated (₹48.11 lakh) and partly surrendered (₹42.06 lakh) without giving specific reason. Saving occurred under this head during 2023-24 also.

(f) Saving mainly under ‘Building Expenses’ (₹61.83 lakh) and ‘Salary of Board / Corporate Staff working in State Government (₹44.17 lakh) were surrendered, without giving specific reason. Saving occured under this head during 2023-24 also.

GRANT NO.20 - PUBLIC WORKS – contd.

(f) Saving under ‘Telephone Charges’ (₹86.85 lakh) were partly reappropriated (₹50.81 lakh) and partly surrendered (₹36.04 lakh), without giving specific reason. Saving occurred under this head during 2023-24 also.

<i>Head</i>	<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>(In lakhs of rupees)</i>		
(2) 3054 ROADS AND BRIDGES			
01 National Highways			
001 Direction and Administration			
1 Direction			
	O 5,088.37		
	R (+) 72.91	5,161.28	5,204.62
			(+) 43.34

(a) Additional funds under ‘Chief Engineer – National Highways – Salaries’ (₹1,089.93 lakh) provided through reappropriation towards implementation of recommendations of 7th State Pay Commission proved excessive, in view of saving (₹1,011.49 lakh) surrendered, without giving specific reason.

(b) Additional funds under ‘Pension and Retirement Benefits’ (₹18.62 lakh) were provided through reappropriation, without giving specific reason.

(3) 03 State Highways			
337 Road Works			
08 Karnataka State Highway Improvement Project (KSHIP) – Establishment			
	O 1,778.08		
	R (+) 49.53	1,827.61	1,827.61
			...

(a) Additional funds under ‘Salaries’ (₹313.86 lakh) provided through reappropriation towards the implementation of the recommendations of the 7th State Pay Commission proved excessive, in view of saving (₹281.25 lakh) surrendered, without giving specific reason.

(b) Additional funds under ‘Non-Salary’ heads (₹53.02 lakh) provided through reappropriation proved excessive, in view of saving (₹36.10 lakh) surrendered, without giving specific reason.

GRANT NO.20 - PUBLIC WORKS – contd.

(v) Saving in the Capital Section of the *Charged* Appropriation occurred mainly under:

<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
	<i>(In lakhs of rupees)</i>		
(1) 5054 CAPITAL OUTLAY ON ROADS AND BRIDGES			
80 General			
190 Investments in Public Sector and Other Undertakings			
01 Karnataka Road Development Corporation Limited			
<i>O</i>	3,404.75		
<i>R</i>	...	3,404.75	2,553.57 (-) 851.18

Reason for saving under ‘Debt Servicing’ (₹851.18 lakh) have not been intimated (July 2025).

(vi) 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.

GRANT NO.20 - PUBLIC WORKS – contd.

(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 2024-25 together with opening and closing balance are given below:

(₹ in lakh)				
<i>Head of account</i>	<i>Opening Balance as on 1 April 2024 Debit (+) / Credit (-)</i>	<i>Debit (+)</i>	<i>Credit (-)</i>	<i>Closing Balance as on 31 March 2025 Debit (+) / Credit(-)</i>
2059 – PUBLIC WORKS				
799 – Suspense				
Stock	(-) 269.63	...	...	(-) 269.63
Miscellaneous Works Advances	(+) 1,174.13	...	...	(+) 1,174.13

(vii) 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 2024-25 together with opening and closing balance are given below:

GRANT NO.20 - PUBLIC WORKS – contd.

(₹ in lakh)				
<i>Head of account</i>	<i>Opening Balance as on 1 April 2024 Debit (+) / Credit (-)</i>	<i>Debit (+)</i>	<i>Credit (-)</i>	<i>Closing Balance as on 31 March 2025 Debit (+) / Credit(-)</i>
3054 – ROADS AND BRIDGES	(-) 140.82	...	...	(-) 140.82
5054 – CAPITAL OUTLAY ON ROADS AND BRIDGES	(+) 26.47	...	...	(+) 26.47
Total	(-) 114.35	...	...	(-) 114.35

(viii) 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 ₹4,06,592.38 lakh (Cr.) as on 1 April 2025. During the year 2024-25, an amount of ₹31,800.57 lakh was transferred as receipts to this Fund Head. An amount of ₹1,00,000.00 lakh was met out of the Fund head. The balance in the fund as on 31 March 2025 is 3,38,392.95 lakh (Cr.).

(ix) 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.

GRANT NO.20 - PUBLIC WORKS – conclud.

There was an opening balance of ₹98,819.22 lakh as on 1 April 2024. During the year 2024-25, an amount of ₹45,385.00 lakh Subvention of Grants from Central Road Fund by the Government of India, was credited to this Fund Head and ₹16,846.47 lakh expenditure incurred under this grant was shown as met from this Fund Head. The closing balance stood at ₹1,27,357.75 lakh as on 31 March 2025.

The details of the transactions relating to the Fund during the year are given in Statement No.21 of the Finance Accounts for 2024-25.

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## GRANT NO.21 - IRRIGATION

|                                                    |                                                           | <i>Total grant or<br/>appropriation</i> | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|----------------------------------------------------|-----------------------------------------------------------|-----------------------------------------|-------------------------------|----------------------------------|
|                                                    |                                                           | <i>(In thousands of rupees)</i>         |                               |                                  |
| <b>MAJOR HEADS:</b>                                |                                                           |                                         |                               |                                  |
| <b>2700</b>                                        | <b>MAJOR IRRIGATION</b>                                   |                                         |                               |                                  |
| <b>2701</b>                                        | <b>MEDIUM IRRIGATION</b>                                  |                                         |                               |                                  |
| <b>2702</b>                                        | <b>MINOR IRRIGATION</b>                                   |                                         |                               |                                  |
| <b>2705</b>                                        | <b>COMMAND AREA<br/>DEVELOPMENT</b>                       |                                         |                               |                                  |
| <b>4700</b>                                        | <b>CAPITAL OUTLAY ON MAJOR<br/>IRRIGATION</b>             |                                         |                               |                                  |
| <b>4701</b>                                        | <b>CAPITAL OUTLAY ON MEDIUM<br/>IRRIGATION</b>            |                                         |                               |                                  |
| <b>4702</b>                                        | <b>CAPITAL OUTLAY ON MINOR<br/>IRRIGATION</b>             |                                         |                               |                                  |
| <b>4705</b>                                        | <b>CAPITAL OUTLAY ON<br/>COMMAND AREA<br/>DEVELOPMENT</b> |                                         |                               |                                  |
| <b>4711</b>                                        | <b>CAPITAL OUTLAY ON FLOOD<br/>CONTROL PROJECTS</b>       |                                         |                               |                                  |
| <b>Revenue –</b>                                   |                                                           |                                         |                               |                                  |
| <b>Voted–</b>                                      |                                                           |                                         |                               |                                  |
| Original                                           | 8,70,13,43                                                |                                         |                               |                                  |
| Supplementary                                      | ...                                                       | 8,70,13,43                              | 8,26,29,44                    | (-) 43,83,99                     |
| Amount surrendered during the<br>year (March 2025) |                                                           |                                         |                               | 45,50,10                         |
| <b>Charged–</b>                                    |                                                           |                                         |                               |                                  |
| Original                                           | 8,68,54,96                                                |                                         |                               |                                  |
| Supplementary                                      | ...                                                       | 8,68,54,96                              | 8,68,54,96                    | ...                              |
| Amount surrendered during the<br>year              |                                                           |                                         |                               | NIL                              |
| <b>Capital –</b>                                   |                                                           |                                         |                               |                                  |
| <b>Voted–</b>                                      |                                                           |                                         |                               |                                  |
| Original                                           | 1,20,23,61,05                                             |                                         |                               |                                  |
| Supplementary                                      | 25,03,00,00                                               | 1,45,26,61,05                           | 1,45,09,75,87                 | (-) 16,85,18                     |
| Amount surrendered during the<br>year (March 2025) |                                                           |                                         |                               | 43,00,63                         |

**GRANT NO.21 - IRRIGATION – contd.**

|                                                    | <i>Total<br/>appropriation</i>  | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|----------------------------------------------------|---------------------------------|-------------------------------|----------------------------------|
|                                                    | <i>(In thousands of rupees)</i> |                               |                                  |
| <b>Charged–</b>                                    |                                 |                               |                                  |
| Original                                           | 54,17,05,26                     |                               |                                  |
| Supplementary                                      | ...                             | 54,17,05,26                   | 44,17,13,00                      |
| Amount surrendered during the<br>year (March 2025) |                                 |                               | (-) 9,99,92,26                   |
|                                                    |                                 |                               | 9,99,92,26                       |

**NOTES AND COMMENTS:**

(i) The expenditure under the Capital Section of Voted Grant ₹2,39,800.00 lakh initially met through the additional releases by three executive orders was later on regularised through Supplementary Provision.

(ii) An amount of ₹4,550.10 lakh was surrendered in the Revenue Section of the Voted Grant.

(iii) An amount of ₹4,300.63 lakh was surrendered in the Capital Section of the Voted Grant.

(iv) An amount of ₹99,992.26 lakh was surrendered in the Capital Section of the *Charged* Appropriation.

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

| <i>Head</i>                                                                                  | <i>Total grant</i>          | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|----------------------------------------------------------------------------------------------|-----------------------------|-------------------------------|----------------------------------|
|                                                                                              | <i>(In lakhs of rupees)</i> |                               |                                  |
| (1) <b>2700 MAJOR IRRIGATION</b>                                                             |                             |                               |                                  |
| <b>05 Tungabhadra Board</b>                                                                  |                             |                               |                                  |
| <b>001 Direction and Administration</b>                                                      |                             |                               |                                  |
| 01 Tungabhadra Board                                                                         | 990.00                      | ...                           | (-) 990.00                       |
| Reason for saving under 'Other Expenses' (₹990.00 lakh) have not been intimated (July 2025). |                             |                               |                                  |
| (2) <b>2701 MEDIUM IRRIGATION</b>                                                            |                             |                               |                                  |
| <b>80 General</b>                                                                            |                             |                               |                                  |
| <b>001 Direction and Administration</b>                                                      |                             |                               |                                  |
| 21 Vacant Post Provision                                                                     |                             |                               |                                  |
| O                                                                                            | 4,390.78                    |                               |                                  |
| R                                                                                            | (-) 2,471.68                | 1,919.10                      | (-) 1,919.10                     |

Funds under 'Vacant Post Provision – Other Allowance' (₹2,471.68 lakh) were reappropriated towards implementation of recommendations of 7<sup>th</sup> State Pay Commission. Reason for final saving (₹1,919.10 lakh) have not been intimated (July 2025).

**GRANT NO.21 - IRRIGATION – contd.**

|     | <i>Head</i>                             | <i>Total grant</i> | <i>Actual expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-----------------------------------------|--------------------|----------------------------------------------------|----------------------------------|
| (3) | <b>2702 MINOR IRRIGATION</b>            |                    |                                                    |                                  |
|     | <b>80 General</b>                       |                    |                                                    |                                  |
|     | <b>001 Direction and Administration</b> |                    |                                                    |                                  |
|     | 1 Chief Engineer, Minor Irrigation      |                    |                                                    |                                  |
|     | O 15,789.58                             |                    |                                                    |                                  |
|     | R (-) 2,429.63                          | 13,359.95          | 12,743.23                                          | (-) 616.72                       |

(a) (i) Additional funds under ‘Chief Engineer, Minor Irrigation – Salaries’ (₹2,450.41 lakh) provided through reappropriation towards the implementation of recommendations of the 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹2,255.36 lakh) was surrendered, without giving specific reason.

(ii) Additional funds under ‘Transport Expenses’ (₹75.00 lakh) and ‘Pension and Retirement Benefits’ (₹57.03 lakh) were provided through reappropriation, without giving specific reason.

(iii) Saving under ‘Building Expenses’ (₹31.28 lakh) was reappropriated without giving specific reason.

(b) Funds under ‘Vacant Post Provision – Other Allowance’ (₹2,686.73 lakh) were reappropriated towards the implementation of recommendations of the 7<sup>th</sup> State Pay Commission. Reason for final saving (₹516.72) lakh have not been intimated (July 2025).

(c) Reason for saving under ‘CSS – Central Share (100% GOI) – Rationalisation of Minor Irrigation Statistics (RMIS) – General Expenses’ (₹100.00 lakh – entire provision) have not been intimated (July 2025).

|     |                                               |        |        |          |
|-----|-----------------------------------------------|--------|--------|----------|
| (4) | <b>2705 COMMAND AREA<br/>DEVELOPMENT</b>      |        |        |          |
|     | <b>204 CADA for Upper Krishna<br/>Project</b> |        |        |          |
|     | 01 Upper Krishna Project                      |        |        |          |
|     | O 629.56                                      |        |        |          |
|     | R (-) 71.30                                   | 558.26 | 558.22 | (-) 0.04 |

Saving under ‘Grants-in-Aid – Salaries’ (₹75.55 lakh) was surrendered, without giving specific reason.

**GRANT NO.21 - IRRIGATION – contd.**

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

|     | <i>Head</i>                                                        | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|--------------------------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (1) | <b>2700 MAJOR IRRIGATION</b>                                       |                    |                                                        |                                  |
|     | <b>03 Tungabhadra Project – LBC</b>                                |                    |                                                        |                                  |
|     | <b>001 Direction and Administration</b>                            |                    |                                                        |                                  |
|     | 03 Tungabhadra Project (Inter State Account of GOK – GOAP related) | 1.00               | 3,708.43                                               | (+) 3,707.43                     |

Reason for excess under ‘Tungabhadra Project (Inter State Account of GOK – GOAP related)’ (₹3,707.43 lakh) have not been intimated (July 2025).

|     |                                                    |          |          |          |
|-----|----------------------------------------------------|----------|----------|----------|
| (2) | <b>2701 MEDIUM IRRIGATION</b>                      |          |          |          |
|     | <b>80 General</b>                                  |          |          |          |
|     | <b>001 Direction and Administration</b>            |          |          |          |
|     | 08 Chief Engineer, Central Mechanical Organisation |          |          |          |
|     | O 2,477.21                                         |          |          |          |
|     | R (+) 279.17                                       | 2,756.38 | 2,749.40 | (-) 6.98 |

(a) Additional funds under ‘Salaries’ (₹505.29 lakh) provided through reappropriation towards the implementation of recommendations of 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹435.92 lakh) surrendered, without giving specific reason.

(b) Additional funds under ‘Repairs and Carriages’ (₹140.00 lakh), ‘Transport Expenses’ (₹83.89 lakh) and ‘General Expenses’ (₹22.11 lakh) were provided through reappropriation towards the payment of accrued expenses.

(c) Saving under ‘Contract / Outsource’ (₹43.24 lakh) was surrendered, without giving specific reason.

|     |                                            |          |          |          |
|-----|--------------------------------------------|----------|----------|----------|
| (3) | <b>005 Survey</b>                          |          |          |          |
|     | 1 Water Resources Development Organisation |          |          |          |
|     | O 5,770.14                                 |          |          |          |
|     | R (+) 469.92                               | 6,240.06 | 6,238.05 | (-) 2.01 |

(a) (i) Additional funds under ‘Executive Establishment – WRDO Salaries’ (₹1,121.13 lakh) provided through reappropriation towards the implementation of recommendations of 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹823.31 lakh) surrendered, without giving specific reason.

## GRANT NO.21 - IRRIGATION – contd.

(ii) Additional funds under ‘Subsidiary Expenses’ (₹200.00 lakh) provided through reappropriation for payments of bills pertaining to inter State water dispute.

|     | <i>Head</i>                                       |           | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|---------------------------------------------------|-----------|--------------------|--------------------------------------------------------|----------------------------------|
| (4) | <b>2705 COMMAND AREA<br/>DEVELOPMENT</b>          |           |                    |                                                        |                                  |
|     | <b>101 CADA for WALMI</b>                         |           |                    |                                                        |                                  |
|     | 01 Water and Land Management<br>Institute – WALMI |           |                    |                                                        |                                  |
|     | O                                                 | 806.08    |                    |                                                        |                                  |
|     | R                                                 | (+) 76.32 | 882.40             | 882.40                                                 | ...                              |

Additional funds under ‘Grants-in-Aid – Salaries’ (₹85.19 lakh) provided through reappropriation for payment of salary to Sri. Suresh Dikshith and Sri. Nagaraj, difference in pay and allowances in respect of retired Smt. Shylaja S Hosmath and WALMI officers / officials.

|     |                                  |           |        |        |     |
|-----|----------------------------------|-----------|--------|--------|-----|
| (5) | <b>201 CADA for T. B Project</b> |           |        |        |     |
|     | 01 Tungabhadra Project           |           |        |        |     |
|     | O                                | 587.44    |        |        |     |
|     | R                                | (+) 76.61 | 664.05 | 664.05 | ... |

Additional funds under ‘Grants-in-Aid – Salaries’ (₹46.10 lakh) and ‘Grants-in-Aid – General’ (₹32.67 lakh) were provided through reappropriation to pay salary of officers / staff, for the duty period, compulsory waiting period, annual increment and outstanding bills pertaining to the year 2023-24 due to lack of grant, payment of salary to officers / officials for February 2025 and Government contribution of NPS officials pertaining to CADA, Munirabad Project.

|     |                                                             |            |        |        |          |
|-----|-------------------------------------------------------------|------------|--------|--------|----------|
| (6) | <b>202 CADA for Malaprabha and<br/>Ghataprabha Projects</b> |            |        |        |          |
|     | 01 Malaprabha and Ghataprabha<br>Projects – CADA            |            |        |        |          |
|     | O                                                           | 447.20     |        |        |          |
|     | R                                                           | (+) 107.29 | 554.49 | 554.45 | (-) 0.04 |

Additional funds under ‘Grants-in-Aid – Salaries’ (₹22.50 lakh) and ‘Grants-in-Aid – General’ (₹86.58 lakh) were provided through reappropriation to CADA, Belgaum Authority for payment of salary, EL encashment, Festival advance and payment of NPS Government contribution of officers / staff for the year 2024-25 respectively.

**GRANT NO.21 - IRRIGATION – contd.**

|     | <i>Head</i>                        |           | <i>Total grant or<br/>appropriation</i> | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|------------------------------------|-----------|-----------------------------------------|-------------------------------|----------------------------------|
|     |                                    |           | <i>(In lakhs of rupees)</i>             |                               |                                  |
| (7) | <b>205 CADA for Bhadra Project</b> |           |                                         |                               |                                  |
|     | 01 Bhadra Project – CADA           |           |                                         |                               |                                  |
|     | O                                  | 649.34    |                                         |                               |                                  |
|     | R                                  | (+) 74.93 | 724.27                                  | 723.87                        | (-) 0.40                         |

(a) Additional funds under ‘Grants-in-Aid – General’ (₹81.62 lakh) provided through reappropriation for payment of Government contribution to NPS employees, honorarium to Chairman and officers / staff, travel allowance, reimbursement of medical bills of Bhadra CADA Authority.

(b) Additional funds under ‘Grants-in-Aid – Salaries’ (₹19.71 lakh) provided through reappropriation proved unnecessary, in view of saving (₹26.40 lakh) surrendered, without giving specific reason.

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

- (1) **4701 CAPITAL OUTLAY ON  
MEDIUM  
IRRIGATION**
- 80 General**
- 190 Investments in Public Sector  
and Other Undertakings**
- 3 Krishna Bhagya Jala Nigama  
Limited

|   |               |             |             |     |
|---|---------------|-------------|-------------|-----|
| O | 1,70,000.00   |             |             |     |
| R | (-) 30,000.00 | 1,40,000.00 | 1,40,000.00 | ... |

Saving under ‘Krishna Bhagya Jala Nigam Limited – Debt Servicing’ (₹30,000.00 lakh) was surrendered, without giving specific reason.

- (2) 4 Karnataka Neeravari Nigama  
Limited

|   |               |             |             |     |
|---|---------------|-------------|-------------|-----|
| O | 1,70,644.14   |             |             |     |
| R | (-) 25,000.14 | 1,45,644.00 | 1,45,644.00 | ... |

Saving under ‘Karnataka Neeravari Nigama Limited – Debt Servicing’ (₹25,000.14 lakh) was surrendered, without giving specific reason.

- (3) 5 Vishveshwaraya Jala Nigama  
Limited

|   |               |           |           |     |
|---|---------------|-----------|-----------|-----|
| O | 96,061.12     |           |           |     |
| R | (-) 22,492.12 | 73,569.00 | 73,569.00 | ... |

## GRANT NO.21 - IRRIGATION – contd.

Saving under ‘Vishveshwaraya Jala Nigama Limited – Debt Servicing’ (₹22,492.12 lakh) was surrendered, without giving specific reason.

| <i>Head</i>                            | <i>Total<br/>appropriation</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|----------------------------------------|--------------------------------|--------------------------------------------------------|----------------------------------|
| (4) 6 Cauvery Neeravari Nigama Limited |                                |                                                        |                                  |
| <i>O</i> 1,05,000.00                   |                                |                                                        |                                  |
| <i>R</i> (-) 22,500.00                 | 82,500.00                      | 82,500.00                                              | ...                              |

Saving under ‘Cauvery Neeravari Nigama Limited – Debt Servicing’ (₹22,500.00 lakh) was surrendered, without giving specific reason.

### (viii) 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.



**GRANT NO.21 - IRRIGATION – conclud.**

**(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)

| <i>Head of Account</i>                                    | <i>Opening Balance as<br/>on 1 April 2024<br/>Debit (+) / Credit (-)</i> | <i>Debit (+)</i> | <i>Credit (-)</i> | <i>Closing Balance as<br/>on 31 March 2025<br/>Debit (+) / Credit (-)</i> |
|-----------------------------------------------------------|--------------------------------------------------------------------------|------------------|-------------------|---------------------------------------------------------------------------|
| <b>2701 MEDIUM IRRIGATION</b>                             | (+) 119.89                                                               | ...              | ...               | (+) 119.89                                                                |
| <b>2702 MINOR IRRIGATION</b>                              | (+) 2,447.17                                                             | ...              | ...               | (+) 2,447.17                                                              |
| <b>4700 CAPITAL OUTLAY ON MAJOR IRRIGATION</b>            | (-) 4.39                                                                 | ...              | ...               | (-) 4.39                                                                  |
| <b>4701 CAPITAL OUTLAY ON MAJOR AND MEDIUM IRRIGATION</b> | (+) 14,044.10                                                            | ...              | ...               | (+) 14,044.10                                                             |
| <b>TOTAL</b>                                              | (+) 16,606.77                                                            | ...              | ...               | (+) 16,606.77                                                             |

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**GRANT NO.22 - HEALTH AND FAMILY WELFARE
(ALL VOTED)**

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In thousands of rupees)</i>		
MAJOR HEADS:				
2210	MEDICAL AND PUBLIC HEALTH			
2211	FAMILY WELFARE			
4210	CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH			
Revenue –				
Original		1,38,35,72,17		
Supplementary		1,69,62,80	1,40,05,34,97	1,21,36,49,88
Amount surrendered during the year (March 2025)				(-) 18,68,85,09
				15,26,77,14
Capital –				
Original		13,09,34,35		
Supplementary		3,92,97,34	17,02,31,69	17,42,22,09
Amount surrendered during the year (March 2025)				(+) 39,90,40
				15,31,45

NOTES AND COMMENTS:

(i) The expenditure under the Revenue Section ₹10,599.88 lakh initially met through the additional releases by two executive orders, was later on regularised through Supplementary Provision.

(ii) An amount of ₹1,52,677.14 lakh was surrendered in the Revenue Section.

(iii) In the Capital Section of the Voted Grant, expenditure exceeded the provision by ₹39,90,40,479/-. Capital Expenditure of ₹4,56,409 thousand pertaining to Central Accounting Unit (SNA – SPARSH) for the period from October 2023 to March 2024 does not require regularisation.

(iv) The expenditure under the Capital Section ₹39,175.34 lakh initially met through the additional releases by four executive orders, was later on regularised through Supplementary Provision.

(v) An amount of ₹1,531.45 lakh was surrendered in the Capital Section.

GRANT NO.22 - HEALTH AND FAMILY WELFARE – contd.

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

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(1)	2210 MEDICAL AND PUBLIC HEALTH			
	01 Urban Health Services – Allopathy			
	001 Direction and Administration			
	50 Vacant Post Provision			
	O 29,037.17	|		
	R (-) 29,037.17	|	...	...

Funds under ‘Other Allowance’ (₹29,037.17 lakh – entire provision) were partly reappropriated (₹8,244.61 lakh) to other salary heads due to non-filling up of vacant posts and partly surrendered (₹20,792.56 lakh), without giving specific reason.

(2)	51 Vacant Post Provision			
	O 1,09,056.68	|		
	R (-) 1,09,056.68	|	...	...

Funds under ‘Other Allowance’ (₹1,09,056.68 lakh – entire provision) were partly reappropriated (₹55,157.83 lakh) and partly surrendered (₹53,898.85 lakh) due to non-filling up of vacant posts.

(3)	104 Medical Stores Depots			
	01 Karnataka State Medical Supplies Corporation Limited (KSMSCL)			
	O 1,306.64	|		
	R (-) 1,306.64	|	...	...

Saving under Grants-in-Aid – Salaries’ (₹790.75 lakh – entire provision) and ‘GIA – Contract / Outsource’ (₹514.89 lakh – entire provision) due to non release of funds, was surrendered. Saving occurred under this head during 2023-24 also.

(4)	110 Hospital and Dispensaries			
	4 Other Hospitals			
	O 5,000.00	|		
	R (-) 610.54	|	4,389.46	4,389.45 (-) 0.01

Saving under ‘Taluka Health Mission – Scheduled Caste Sub Plan’ (₹526.00 lakh) and ‘Tribal Sub Plan’ (₹84.54 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

GRANT NO.22 - HEALTH AND FAMILY WELFARE – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(5)	200 Other Health Schemes			
	06 CSS – State Share – PM ABHIM Ayushman Bharat Health Infrastructure Mission	4,000.00	961.45	(-) 3,038.55

(a) (i) An expenditure of (₹282.08 lakh) was accounted under ‘Minor Works’ although provision was not made in the Budget. Please refer Note (1) (i) at the end of the grant.

(ii) Reason for saving under ‘Other Expenses’ (₹2,292.31 lakh) have not been intimated (July 2025).

(iii) Reason for saving under ‘Scheduled Caste Sub Plan’ (₹640.03 lakh) and ‘Tribal Sub Plan’ (₹388.29 lakh) have not been intimated (July 2025). Please refer Note (1) (ii) at the end of the Grant.

(6)	07 Mental Health Programmes			
	O 1,525.00			
	R (-) 535.73	989.27	989.26	(-) 0.01

(a) Saving under ‘Subsidiary Expenses’ (₹241.63 lakh), ‘Maintenance Expenditure’ (₹38.88 lakh), ‘Drugs and Chemicals’ (₹72.73 lakh) and ‘DIET Expenses’ (₹25.94 lakh) was surrendered, without giving specific reason.

(b) Saving under ‘General Expenses’ (₹148.03 lakh) was partly reappropriated (₹20.00 lakh) to other heads and partly surrendered (₹128.03 lakh) without giving specific reason.

(7)	09 Mobile Health Clinic and Cancer Detection Units			
	O 100.00			
	R (-) 100.00	...	...	...

Saving under ‘General Expenses’ (₹100.00 lakh – entire provision) due to non-release of funds, was surrendered.

(8)	10 Grants from Karnataka State Road Safety Fund			
	O 4,500.00			
	R (-) 2,504.88	1,995.12	1,995.12	...

GRANT NO.22 - HEALTH AND FAMILY WELFARE – contd.

Saving under ‘General Expenses’ (₹2,504.88 lakh) without giving specific reason, was surrendered. Saving occurred under this head during 2023-24 also.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(9)	03 Rural Health Services – Allopathy				
	110 Hospitals and Dispensaries				
	08 Public Private Partnership Programme				
	O	4,037.95			
	R	(-) 359.48	3,678.47	3,028.47	(-) 650.00

(a) Saving under ‘Other Expenses’ (₹314.00 lakh) was surrendered, without giving specific reason. Reason for final saving (₹650.00 lakh) have not been intimated (July 2025).

(b) Saving under ‘Scheduled Caste Sub Plan’ (₹30.92 lakh) was surrendered, without giving specific reason.

(10)	05 Medical Education, Training and Research				
	101 Ayurveda				
	3 Departmental Drugs Manufacture				
	O	526.46			
	R	(-) 83.15	443.31	443.29	(-) 0.02

(a) Additional funds under ‘AYUSH – Drugs Manufacturing Institutions and Drug Testing Laboratories – Salaries’ (₹73.47 lakh) were provided through reappropriation towards payment of salaries on implementation of recommendations of 7th State Pay Commission proved excessive, in view of saving (₹142.27 lakh) surrendered, due to non-filling up of vacant posts. Saving occurred under this head during 2022-23 and 2023-24 also.

(b) Saving under ‘Non-Salary’ heads (₹24.35 lakh) was surrendered, without giving specific reason.

(11)	06 Public Health				
	200 Other Systems				
	01 Aroghya Kavacha				
	O	20,000.00			
	R	(-) 196.08	19,803.92	9,703.92	(-) 10,100.00

GRANT NO.22 - HEALTH AND FAMILY WELFARE – contd.

(a) Saving under ‘Other Expenses’ (₹196.08 lakh) was surrendered, without giving specific reason. Reason for final saving (₹5,000.00 lakh) have not been intimated (July 2025).

(b) Reason for saving under ‘Materials and Supplies’ (₹5,100.00 lakh) have not been intimated (July 2025).

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(12)	800 Other Expenditure			
	04 XV Finance Commission Grants (FCG) for Strengthening Primary Healthcare Facilities			
	O 21,108.00			
	R (-) 3,593.08	17,514.92	17,514.92	...

Saving under ‘Other Expenses’ (₹3,593.08 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2022-23 and 2023-24 also.

(13)	80 General			
	101 Ayushman Bharat – Pradhan Mantri Jan Arogya Yojana (PMJAY)			
	01 CSS – State Share – Ayushman Bharath – Pradhana Mantri Jana Arogya (PMJAY)			
	O 1,33,497.96			
	R (-) 38,015.64	95,482.32	86,582.32	(-) 8,900.00

(a) Saving under ‘Grants-in-Aid – General’ (₹28,708.14 lakh) were partly reappropriated to other heads (₹15,247.88 lakh) due to non-receipt of any claims and partly surrendered (₹13,460.26 lakh) due to non-release of funds by the Government of India.

(b) Saving under ‘Special Development Plan’ (₹7,557.03 lakh) and ‘Grants-in-Aid – Contract / Outsource’ (₹1,704.06 lakh) and ‘Grants-in-Aid – Salaries’ (₹46.41 lakh) due to non-release of funds, was surrendered.

(c) Reason for saving under ‘Scheduled Caste Sub Plan’ (₹6,200.00 lakh) and ‘Tribal Sub Plan’ (₹2,700.00 lakh) have not been intimated (July 2025).

GRANT NO.22 - HEALTH AND FAMILY WELFARE – contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(14)	2211 FAMILY WELFARE				
	102 Urban Family Welfare Services				
	02 Urban Family Welfare Centres run by Local Bodies and Voluntary Organisations				
		O 1,086.23			
		R (-) 188.65	897.58	897.58	...

Saving under 'Grants-in-Aid – Salaries' (₹188.65 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2022-23 and 2023-24 also.

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

(1)	2210 MEDICAL AND PUBLIC HEALTH				
	01 Urban Health Services – Allopathy				
	001 Direction and Administration				
	01 Directorate of Medical Education				
		O 6,467.76			
		R (+) 253.38	6,721.14	6,711.23	(-) 9.91

(a) Additional funds under 'Salaries' (₹917.28 lakh) provided through reappropriation towards payment of salaries on implementation of the recommendations of the 7th State Pay Commission proved excessive, in view of saving (₹445.58 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2022-23 and 2023-24 also.

(b) Saving under 'Scholarships and Incentives' (₹140.76 lakh) due to mapping of student details in DBT portal was not completed within the financial year for payment of scholarship, was surrendered. Saving occurred under this head during 2023-24 also.

(c) Saving under 'General Expenses' (₹47.61 lakh) was surrendered, without giving specific reason.

(2)	110 Hospital and Dispensaries				
	2 Major Hospitals				
		O 19,995.41			
		R (+) 66.68	20,062.09	20,062.09	...

GRANT NO.22 - HEALTH AND FAMILY WELFARE – contd.

(a) Additional funds under ‘Sanjay Gandhi Institute of Trauma and Orthopaedics – Grants-in-Aid – Salaries’ (₹35.52 lakh) were provided through reappropriation towards payment of arrears on implementation of recommendations of 7th State Pay Commission.

(b) Additional funds under ‘Tribal Sub Plan’ (₹20.18 lakh) were provided through reappropriation towards free treatment of SC / ST patients.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(3)	3 Tuberculosis Institutions			
	O	2,196.10		
	R	(+) 46.40	2,242.50	2,242.50 ...

(a) Additional funds under ‘S.D.S Tuberculosis and Rajiv Gandhi Institute of Chest Diseases – Grants-in-Aid – Salaries’ (₹114.11 lakh) were provided through reappropriation towards payment of arrears on implementation of recommendation of 7th State Pay Commission proved excessive, in view of saving (₹58.93 lakh) due to transfer of staff and due to technical error for drawing of arrears of salary bills in HRMS, was surrendered.

(b) Saving under ‘Tribal Sub Plan’ (₹21.78 lakh) was surrendered, without giving specific reason.

(4)	03 Rural Health Services – Allopathy			
	800 Other Expenditure			
	20 CSS – State Share – National Health Program			
	O	78,583.00		
	R	(+) 6,396.61	84,979.61	84,979.61 ...

(a) Additional funds under ‘Other Expenses’ (₹6,588.01 lakh) and ‘Tribal Sub Plan’ (₹1,597.44 lakh) were provided through reappropriation towards State Share and for implementation of National Health Mission Project.

(b) Saving under ‘Scheduled Caste Sub Plan’ (₹1,785.84 lakh) due to non-release of funds for action plan as sanctioned by Government of India, was surrendered.

GRANT NO.22 - HEALTH AND FAMILY WELFARE – contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(5)	05 Medical Education, Training and Research				
	200 Other Systems				
	11 CSS – State Share – National Ayush Mission				
		O	2,236.00		
		S	236.76		
		R	(+) 1,572.09	4,044.85	4,044.85 ...

(a) Additional funds under ‘Tribal Sub Plan’ (₹228.15 lakh) were provided partly through Supplementary Provision (Second Instalment) (₹164.82 lakh) towards State Share under CSS – State Share – National Ayush Mission and partly through reappropriation (₹63.33 lakh) towards State Share of funds in respect of National Health Mission Project.

(b) Additional funds under ‘Scheduled Caste Sub Plan’ (₹208.61 lakh) were provided partly through Supplementary Provision (Second Instalment) (₹71.94 lakh) towards State Share under CSS – State Share – National Ayush Mission and partly through reappropriation (₹136.67 lakh) towards State Share of funds in respect of National Health Mission Project.

(c) Additional funds under ‘Grants-in-Aid – General’ (₹1,372.11 lakh) were provided through reappropriation towards State Share of funds in respect of National Health Mission Project.

(6)	13 CSS – Central Share – National Ayush Mission				
		O	3,354.00		
		S	351.97		
		R	(+) 2,361.31	6,067.28	6,067.28 ...

(a) Additional funds under ‘Grants-in-Aid – General’ (₹2,061.32 lakh) were provided through reappropriation towards Central Share of fund in respect of National Health Mission Project.

(b) Additional funds under ‘Tribal Sub Plan’ (₹340.60 lakh) were provided partly through Supplementary Provision (Second Instalment) (₹245.60 lakh) towards Central Share under CSS – National Ayush Mission and partly through reappropriation (₹95.00 lakh) towards Central Share of funds in respect of National Health Mission Project.

GRANT NO.22 - HEALTH AND FAMILY WELFARE – contd.

(c) Additional funds under ‘Scheduled Caste Sub Plan’ (₹311.37 lakh) were provided partly through Supplementary Provision (Second Instalment) (₹106.37 lakh) towards Central Share under CSS – National Ayush Mission and partly through reappropriation (₹205.00 lakh) towards Central Share of funds in respect of National Health Mission Project.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(7) 06 Public Health			
001 Direction and Administration			
01 Directorate of Health and Family Welfare Services and Other Programmes			
O	16,957.37		
R	(+ 588.41	17,545.78	17,545.80
			(+ 0.02

(a) Additional funds under ‘Salaries’ (₹3,422.78 lakh) were provided through reappropriation towards implementation of recommendations of 7th State Pay Commission proved excessive, in view of saving (₹3,051.64 lakh) was surrendered, without giving specific reason.

(b) Additional funds under ‘General Expenses’ (₹429.00 lakh) were provided through reappropriation towards maintenance of Health Helpline Centres proved excessive, in view of saving (₹111.95 lakh) was surrendered, without giving specific reason.

(c) Additional funds under ‘Contract / Outsource’ (₹134.00 lakh) were provided through reappropriation towards payment of salaries to contract / outsource employees proved excessive, in view of saving (₹46.89 lakh) was surrendered, without giving specific reason.

(d) Saving under ‘Telephone Charges’ (₹131.76 lakh) and ‘Travel Expenses’ (₹20.71 lakh) was surrendered, without giving specific reason.

(8) 101 Prevention and Control of Diseases				
7 Other Diseases				
O	1,451.00			
R	(+ 119.13	1,570.13	1,570.13	...

Additional funds under ‘Remuneration to Admin Staff under Integrated Diseases Surveillance Programme – General Expenses’ (₹198.66 lakh) were provided through reappropriation towards payment of salaries to contract employees of IDSP Programmes proved excessive, in view of saving (₹77.81 lakh) was surrendered, without specific reason.

GRANT NO.22 - HEALTH AND FAMILY WELFARE – contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(9)	104 Drug Control				
	01 Drugs Controller				
	O	3,003.38			
	R	(+) 77.78	3,081.16	3,075.19	(-) 5.97

(a) Additional funds under ‘Salaries’(₹601.45 lakh) towards payment of salaries on implementation of recommendations of 7th State Pay Commission proved excessive, in view of saving (₹494.22 lakh) was surrendered, without giving specific reason.

(b) Saving under ‘Non-Salary’ heads (₹29.45 lakh) was surrendered, without giving specific reason.

(10)	107 Public Health Laboratories				
	01 Food Safety Programme and Public Health Institute				
	O	2,544.92			
	R	(+) 384.37	2,929.29	2,929.26	(-) 0.03

(a) Additional funds under ‘Salaries’ (₹936.26 lakh) were provided through reappropriation towards implementation of recommendations of 7th State Pay Commission proved excessive, in view of saving (₹515.52 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

(b) Additional funds under ‘Building Expenses’ (₹48.60 lakh) were provided through reappropriation, towards payment of electricity bills.

(c) Saving mainly under ‘Contract / Outsource’ (₹42.09 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

(11)	80 General				
	196 Assistance to Zilla Panchayats / District Level Panchyats				
	1 Zilla Panchayats				
	O	2,19,846.60			
	R	(+) 13,994.39	2,33,840.99	2,33,485.12	(-) 355.87

(a) Additional funds under ‘Block Grants – All Districts’ (₹13,994.39 lakh) were provided through reappropriation implementation of recommendations of 7th State Pay Commission.

GRANT NO.22 - HEALTH AND FAMILY WELFARE – contd.

(b) Reason for saving under ‘Lumpsum – ZP’ (₹337.59 lakh) have not been intimated (July 2025). Saving occurred under this head during 2023-24 also.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(12)	197 Assistance to Block Panchayats / Intermediate Level Panchayats			
	1 Taluk Panchayats			
	O 7,133.44			
	R (+) 310.09	7,443.53	7,428.63	(-) 14.90

Additional funds under ‘Block Grants – All Districts’ (₹310.09 lakh) were provided through reappropriation towards implementations of recommendations of 7th State Pay Commission mainly in the following Districts.

(₹ in lakh)	
Districts	Additional funds through Reappropriation
Mysuru	70.85
Mandya	29.05
Uttara Kannada	27.38
Ballari	20.00
Bidar	22.23
Vijayanagara	24.00

(13) **2211 FAMILY WELFARE**

108 Selected Area Programmes (including India Population Project)

07 State Institute of HFW, DTCs and Indian Population Project – Population Centre

O	2,370.01			
R	(+) 42.00	2,412.01	2,412.03	(+) 0.02

Additional funds under ‘Salaries’ (₹458.27 lakh) were provided through reappropriation towards implementation of recommendation of 7th State Pay Commission and for payment of salary and allowances to officers / staff proved excessive, in view of saving (₹398.23 lakh) surrendered, without giving specific reason.

GRANT NO.22 - HEALTH AND FAMILY WELFARE – contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(14)	196 Assistance to Zilla Panchayats / District Level Panchayats				
	1 Zilla Panchayats				
	O	11,040.33			
	R	(+) 479.21	11,519.54	11,519.54	...

Additional funds under ‘Block Grants – All Districts’ (₹479.21 lakh) were provided through reappropriation towards payment of salaries on implementation of recommendations of 7th State Pay Commission mainly under the following Districts.

(₹ in lakh)

Districts	Additional funds through Reappropriation	Districts	Additional funds through Reappropriation
Bengaluru (Urban)	75.50	Mysuru	26.65
Chitradurga	77.36	Dharwar	21.92
Kolar	21.27	Kalaburagi	27.84
Shivamogga	20.85	Davanagere	32.06
Tumakuru	104.59	Chikkaballapur	23.18

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

(1) **4210 CAPITAL OUTLAY ON
MEDICAL AND PUBLIC
HEALTH**

04 Public Health

107 Public Health Laboratories

2 Procurement / Purchase

O	1,000.00			
R	(-) 1,000.00	...	...	...

Saving under ‘Karnataka State Medical Supplies Corporation Limited – Machinery and Equipment’ (₹1,000.00 lakh – entire provision) was reappropriated to other heads without giving specific reason. Saving occurred under this head during 2023-24 and 2022-23 also.

GRANT NO.22 - HEALTH AND FAMILY WELFARE – contd.

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

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(1)	4210 CAPITAL OUTLAY ON MEDICAL AND PUBLIC HEALTH			
	01 Urban Health Services			
	200 Other Health Schemes			
	02 CSS – State Share – PM – ABHIM			
	O	4,200.00		
	S	1,877.34		
	R	(+) 3,500.00	9,577.34	9,212.88
				(-) 364.46

(a) (i) Additional funds under ‘Major Works’ (₹4,407.34 lakh) were partly provided through Supplementary Provision (First, Third and Final Instalment) (₹907.34 lakh) towards State Share under Major Works to Centrally Sponsored Scheme PM-ABHIM and partly through reappropriation (₹3,500.00 lakh) for the State Share. There was a saving of ₹938.84 lakh under this head. Please refer Note (2) at the end of the Grant.

(ii) Additional funds under ‘Scheduled Caste Sub Plan’ (₹764.33 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards State Share under SCSP to Centrally Sponsored Scheme PM-ABHIM. There was a saving of ₹160.13 lakh under this head. Please refer Note (2) at the end of the Grant.

(iii) Additional funds under ‘Tribal Sub Plan’ (₹205.67 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards State Share under TSP to Centrally Sponsored Scheme PM-ABHIM. There was an excess of ₹734.51 lakh under this head. Please refer Note (2) at the end of the Grant.

(2)	03 CSS – Central Share – PM – ABHIM			
	O	750.00		
	S	7,183.00	7,933.00	13,819.32
				(+) 5,886.32

GRANT NO.22 - HEALTH AND FAMILY WELFARE – concld.

Additional funds under ‘Major Works’ (₹5,447.50 lakh), ‘Scheduled Caste Sub Plan’ (₹1,234.75 lakh) and ‘Tribal Sub Plan’ (₹500.75 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards Central Share under Major Works, SCSP and TSP to Centrally Sponsored Scheme PM-ABHIM. There was excess expenditure (₹4,125.29 lakh), (₹971.68 lakh) and (₹789.35 lakh) respectively under these heads. Please refer Note (3) at the end of the grant.

NOTE 1: (i) An expenditure of ₹282.08 lakh in respect of Central Accounting Unit (CAU) accounts of 2023-24 has been included below the object head ‘140-Minor Works’ under the head of account 2210-01-200-0-06 against ‘NIL’ Budget provision(Please refer SI. No.5 (a) (i) below para (vi) of Page No.253). The excess on account of Central Accounting Unit pertaining to October 2023 to March 2024 need not be regularized.

(ii) An expenditure of ₹94.60 lakh and ₹44.58 lakh in respect of Central Accounting Unit (CAU) accounts for the Financial Year 2023-24 has been included below the object heads ‘422-Scheduled Caste Sub Plan’ and ‘423-Tribal Sub Plan’ respectively under the head of account 2210-01-200-0-06 (Please refer SI. No.5 (a) (iii) below para (vi) of Page No.253). The excess on account of Central Accounting Unit pertaining to October 2023 to March 2024 need not be regularized.

NOTE 2: An expenditure of ₹1,025.36 lakh, ₹260.83 lakh and ₹539.44 lakh in respect of Central Accounting Unit (CAU) accounts for the Financial Year 2023-24 has been included below the object heads ‘139-Major Works’, ‘422-Scheduled Caste Sub Plan’ and ‘423-Tribal Sub Plan’ respectively under the head of account 4210-01-200-0-02 (Please refer SI. No.1 (a) (i) (ii) (iii) below para (ix) of Page No. 263). The excess on account of Central Accounting Unit pertaining to October 2023 to March 2024 need not be regularized.

NOTE 3: An expenditure of ₹1,538.04 lakh, ₹391.24 lakh and ₹809.17 lakh in respect of Central Accounting Unit (CAU) accounts for the Financial Year 2023-24 has been included below the object heads ‘139-Major Works’, ‘422-Scheduled Caste Sub Plan’ and ‘423-Tribal Sub Plan’ under the Head of Account 4210-01-200-0-03 (Please refer SI. No.2 below para (ix) of Page No. 263). The excess on account of Central Accounting Unit pertaining to October 2023 to March 2024 need not be regularized.



GRANT NO.23 – LABOUR AND SKILL DEVELOPMENT

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In thousands of rupees)</i>		
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	25,90,11,13	29,69,80,15	20,19,78,84	(-) 9,50,01,31
Supplementary	3,79,69,02			
Amount surrendered during the year (March 2025)					9,03,92,00
Charged –				
Original	16,00,00	16,80,00	16,47,68	(-) 32,32
Supplementary	80,00			
Amount surrendered during the year (March 2025)					32,32
Capital –				
Voted –				
Original	1,48,63,50	1,48,83,13	1,46,30,76	(-) 2,52,37
Supplementary	19,63			
Amount surrendered during the year (March 2025)					2,52,35

GRANT NO.23 – LABOUR AND SKILL DEVELOPMENT – contd.

		<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
<i>(In thousands of rupees)</i>				
MAJOR HEADS:				
<i>Charged –</i>				
<i>Original</i>	93,88,00			
<i>Supplementary</i>	...	93,88,00	93,88,00	...
<i>Amount surrendered during the year</i>				<i>NIL</i>

NOTES AND COMMENTS:

(i) The expenditure under the Revenue Section of the Voted Grant ₹34,454.98 lakh initially met through additional releases by two executive orders was later on regularised through Supplementary Provision.

(ii) An amount of ₹90,392.00 lakh was surrendered in the Revenue Section of the Voted Grant.

(iii) An amount of ₹32.32 lakh was surrendered in the Revenue Section of the Charged Appropriation.

(iv) An amount of ₹252.35 lakh was surrendered in the Capital Section of the Voted Grant.

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

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
<i>(In lakhs of rupees)</i>				
(1)	2230 LABOUR, EMPLOYMENT AND SKILL DEVELOPMENT			
	01 Labour			
	001 Direction and Administration			
	01 Commissioner of Labour			
	O 885.40			
	R (-) 112.74	772.66	782.05	(+) 9.39

(a) Additional funds under ‘Salaries’ (₹127.32 lakh) were provided through reappropriation towards implementation of the recommendations of 7th State Pay Commission proved unnecessary, in view of saving (₹206.29 lakh) was surrendered, without giving specific reason.

GRANT NO.23 – LABOUR AND SKILL DEVELOPMENT – contd.

(b) Saving under ‘Non-Salaries’ (₹33.77 lakh) was surrendered, without giving specific reason.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(2)	02 Employment Service			
	001 Direction and Administration			
	49 Vacant Post Provision			
	O 11,356.84			
	R (-) 11,356.84	...	...	...

Funds under ‘Other Allowance’ (₹11,356.84 lakh – entire provision) were partly reappropriated (₹5,212.26 lakh) to other heads and partly surrendered (₹6,144.58 lakh), without giving specific reason.

(3)	50 Vacant Post Provision			
	O 25,882.45			
	R (-) 25,882.45	...	...	...

Funds under ‘Other Allowance’ (₹25,882.45 lakh – entire provision) was partly reappropriated (₹7,538.44 lakh) to other heads and partly surrendered (₹18,344.01 lakh) without giving specific reason.

(4)	101 Employment Service			
	09 Skill Development Mission			
	O 9,021.13			
	R (-) 4,447.08	4,574.05	4,555.98	(-) 18.07

(a) Additional funds under ‘Salaries’ (₹181.29 lakh) were provided through reappropriation towards on implementation of the recommendations of 7th State Pay Commission proved excessive, in view of saving (₹65.20 lakh) was surrendered without giving specific reason.

(b) Additional funds under ‘Contract / Outsource’ (₹306.67 lakh) was provided through reappropriation towards payment of salaries to contract employees proved excessive, in view of saving (₹142.22 lakh) was surrendered without giving specific reason.

(c) Saving under ‘Other Expenses’ (₹3,781.29 lakh) were partly reappropriated (₹806.67 lakh) to other heads and partly surrendered (₹2,974.62 lakh) without giving specific reason.

GRANT NO.23 – LABOUR AND SKILL DEVELOPMENT – contd.

(d) Saving under ‘Scheduled Caste Sub Plan’ (₹505.88 lakh) and ‘Tribal Sub Plan’ (₹361.12 lakh) was surrendered, without giving specific reason.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(5)	12 Mission Director, Livelihood				
	O	76.00			
	S	3.67			
	R	(-) 25.56	54.11	52.76	(-) 1.35

Saving under ‘Salaries’ (₹35.81 lakh) was surrendered, without giving specific reason.

(6)	17 Yuvandhi Scheme				
	O	65,000.00			
	R	(-) 36,309.14	28,690.86	28,690.86	...

Saving under ‘Financial Assistance / Relief’ (₹23,985.43 lakh), ‘Scheduled Caste Sub Plan’ (₹8,301.15 lakh) and ‘Tribal Sub Plan’ (₹4,022.56 lakh) was surrendered, without giving specific reason.

(7)	18 CSS – Central Share – NRLM / Ajeevika				
	O	...			
	S	5,245.74			
	R	(-) 2,009.76	3,235.98	3,235.98	...

Additional funds under ‘Scheduled Caste Sub Plan’ (₹3,596.74 lakh) and ‘Tribal Sub Plan’ (₹1,649.00 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards Central Share against the grant received from the Central Government for National Rural Livelihood Mission (NRLM) scheme for the year 2024-25 proved excessive in view of saving of (₹1,104.65 lakh) and (₹905.11 lakh) respectively was surrendered, without giving specific reason.

(8)	19 CSS – State Share – NRLM / Ajeevika				
	O	...			
	S	3,497.16	3,497.16	2,157.32	(-) 1,339.84

Additional funds under ‘Scheduled Caste Sub Plan’ (₹2,397.83 lakh) and ‘Tribal Sub Plan’ (₹1,099.33 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards State Share against the grant received from the Central Government for National Rural Livelihood Mission (NRLM) Scheme for the year 2024-25 proved excessive, in view of final

GRANT NO.23 – LABOUR AND SKILL DEVELOPMENT – contd.

saving (₹736.44 lakh) and (₹603.41 lakh) respectively, reason for which have not been intimated (July 2025).

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(9)	03 Training			
	101 Industrial Training Institutes			
	49 CSS – Central Share (100% GoI) – Upgradation of it is into Centres for Excellence			
	O 500.00			
	R (-) 500.00	...	...	...

Saving under ‘Modernisation’ (₹500.00 lakh – entire provision) was surrendered, without giving specific reason.

(10)	102 Apprenticeship training			
	02 Central Scheme – National Apprentice Promotion Scheme (NAPS)			
	O 100.00			
	R (-) 100.00	...	...	...

Saving under ‘Scholarships and Incentives’ (₹100 lakh – entire provision) was surrendered, without giving specific reason.

(11)	2235 SOCIAL SECURITY AND WELFARE			
	02 Social Welfare			
	103 Woman’s Welfare			
	74 CSS – Central Share – Mahila Kisan Shashaktikaran Pariyojana – Integrated Farming Cluster (MKSP-IFC)			
	O ...			
	S 757.50			
	R (-) 757.50	...	...	...

Additional funds under ‘Financial Assistance / Relief’ (₹757.50 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards Central Share of funds under Mahila Kisan Shashaktikaran Pariyojana for the year 2024-25 proved unnecessary, in view saving (₹757.50 lakh – entire provision) was surrendered, without giving specific reason.

GRANT NO.23 – LABOUR AND SKILL DEVELOPMENT – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(12)	75 CSS – State Share – Mahila Kisan Sashaktikaran Pariyojana – Integrated Farming Cluster (MKSP-IFC)			
	O ...			
	S 505.00			
	R (-) 505.00	...	...	...

Additional funds under ‘Financial Assistance / Relief’ (₹505.00 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards State Share of funds under Mahila Kisan Shashaktikarana Pariyojana proved unnecessary, in view of saving (₹505.00 lakh – entire provision) was surrendered, without giving specific reason.

**(13) 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	26,787.48			
R	(-) 4,183.14	42,604.34	42,065.68	(-) 538.66

(a) Additional funds under ‘CSS – Central Share – National Rural Livelihood Mission (NRLM) – Lumpsum – ZP’ (₹15,727.50 lakh) was provided through Supplementary Provision (Second, Third and Final Instalment) towards Central Share under National Rural Livelihood Mission (NRLM) for the year 2024-25 proved excessive, in view of saving (₹807.99 lakh) was surrendered, without giving specific reason.

(b) Additional funds under ‘CSS – State Share – National Rural Livelihood Mission (NRLM) – Lumpsum – ZP’ (₹10,318.33 lakh) was provided through Supplementary Provision (Second, Third and Final Instalment) towards State Share under National Rural Livelihood Mission (NRLM) for the year 2024-25 proved excessive, in view of final saving (₹538.66 lakh), reason for which have not been intimated (July 2025).

GRANT NO.23 – LABOUR AND SKILL DEVELOPMENT – contd.

(c) Additional funds under ‘CSS – Central Share – Rural Self Employment Training Institution RSETI (NRLM) – Lumpsum – ZP’ (₹709.76 lakh) was provided through Supplementary Provision (Second Instalment) towards the Government of India share received under Rural Self Employment Training Institution RSETI (NRLM) for the year 2024-25.

(d) Additional funds under ‘CSS – Central Share – National Rural Economic Transformation Project – NRETP (NRLM) – Lumpsum – ZP’ (₹31.89 lakh) was provided through Supplementary Provision (First Instalment) towards Government of India grants received for National Economic Transformation Project.

(e) Saving under ‘CSS – Central Share – Start up Village Entrepreneurship Program – SVEP (NRLM) – Lumpsum – ZP’ (₹100.00 lakh – entire provision) was surrendered, without giving specific reason.

(f) Saving under ‘CSS – State Share – Start up Village Entrepreneurship Program – SVEP (NRLM) – Lumpsum – ZP’ (₹100.00 lakh – entire provision) was surrendered, without giving specific reason.

(g) Saving under ‘CSS – Central Share – Deen Dayal Upadhaya Grameena KAushalya Yojana – DDUGKY (NRLM) – Lumpsum – ZP’ (₹1,877.85 lakh) was surrendered, without giving specific reason.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(14)	3604 COMPENSATION AND ASSIGNMENT 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 (-) 3,000.00	1,000.00	1,000.00	...

GRANT NO.23 – LABOUR AND SKILL DEVELOPMENT – contd.

(a) Saving under ‘CSS – Central Share – National Urban Livelihood Mission – Other Expenses’ (₹1,268.00 lakh), ‘Scheduled Caste Sub Plan’ (₹666.00 lakh – entire provision) and ‘Tribal Sub Plan’ (₹66.00 lakh – entire provision) was surrendered, without giving specific reason.

(b) Saving under ‘CSS – State Share – National Urban Livelihood Mission – Other Expenses’ (₹759.00 lakh – entire provision), ‘Scheduled Caste Sub Plan’ (171.50 lakh – entire provision) and ‘Tribal Sub Plan’ (₹69.50 lakh – entire provision) was surrendered, without giving specific reason.

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(1) 2230 LABOUR, EMPLOYMENT AND SKILL DEVELOPMENT			
01 Labour			
101 Industrial Relations			
01 Enforcement of Labour Laws			
O 4,458.30			
R (+) 314.55	4,772.85	4,771.32	(-) 1.53

(a) Additional funds under ‘Salaries’ (₹1,107.16 lakh) were provided through reappropriation towards payment of salaries on implementation of the recommendations of 7th State Pay Commission proved excessive, in view of saving (₹676.01 lakh) was surrendered without giving specific reason.

(b) Additional funds under ‘Building Expenses’ (₹100.00 lakh) were provided through reappropriation proved excessive, in view of saving (₹34.53 lakh) was surrendered without giving specific reason.

(c) Saving under ‘Contract / Outsource’ (₹145.01 lakh) were partly reappropriated (₹100.00 lakh) to other heads and partly surrendered (₹45.01 lakh) without giving specific reason.

(d) Saving under ‘Transport Expenses’ (₹28.61 lakh) was surrendered without giving specific reason.

(2) 102 Working Condition and Safety			
01 Inspector of Factories			
O 1,918.29			
R (+) 105.96	2,024.25	2,016.57	(-) 7.68

GRANT NO.23 – LABOUR AND SKILL DEVELOPMENT – contd.

(a) Additional funds under ‘Salaries’ (₹330.10 lakh) were provided through reappropriation towards implementation of recommendations of 7th State Pay Commission proved excessive, in view of saving (₹235.18 lakh) was surrendered, without giving specific reason.

(b) Additional funds under ‘Office Expenses’ (₹30.00 lakh) and ‘General Expenses’ (₹33.00 lakh) were provided through reappropriation without giving specific reason.

(c) Saving under ‘Transport Expenses’ (₹46.07 lakh) were partly reappropriated (₹35.00 lakh) to other heads without giving specific reason.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(3)	103 General Labour Welfare			
	6 Child Labour			
	O	290.00		
	S	11.21		
	R	(+) 73.00	374.21	374.21
				...

Additional funds under ‘Child Labour Rehabilitations – Contributions’ (₹84.21 lakh) were provided partly through Supplementary Provision (Second Instalment) (₹11.21 lakh) towards filming of 02 VDD Films on various success stories on Child Labour Development Programmes for the year 2024-25 and partly through reappropriation (₹73.00 lakh) towards payment of salaries to staff of child labour societies.

(4)	02 Employment Service			
	101 Employment Services			
	20 CSS – Central Share – Deen			
	Dayal Jan Ajeevika Yojana	...	170.50	(+) 170.50

Expenditure accounted under ‘General Expenses’ (₹170.50 lakh) against ‘NIL’ budget provision, reason for which have not been intimated (July 2025).

(5)	03 Training			
	101 Industrial Training institutes			
	48 GiA ITI s			
	O	18,136.44		
	R	(+) 379.17	18,515.61	18,515.61
				...

Additional funds under ‘Grants-in-Aid – Salaries’ (₹605.32 lakh) were provided through reappropriation towards payment of salaries to officers / staff proved excessive, in view of saving (₹226.15 lakh) was surrendered, without giving specific reason.

GRANT NO.23 – LABOUR AND SKILL DEVELOPMENT – conclud.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(6)	196 Assistance to Zilla Panchayats/District Level Panchayats				
	1 Zilla Panchayats				
		O 1508.16			
		R (+) 100.80	1,608.96	1,608.96	...

Additional funds under 'Block Grants – All Districts' (₹100.80 lakh) were provided through reappropriation towards payment of salaries on implementation of recommendations of the 7th State Pay Commission.

(7)	2851 VILLAGE AND SMAALL INDUSTRIES				
	102 Small Scale Industries				
	82 Assistance to Government Tools Room and Training Centre (GTTC)				
		O 2,500.00			
		R (+) 500.00	3,000.00	3,000.00	...

Additional funds under 'Other Expenses' (₹500.00 lakh) were provided through reappropriation without giving specific reason.

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**GRANT NO.24 – ENERGY  
(ALL VOTED)**

*Total grant      Actual      Excess (+)  
expenditure      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**  
**6810    LOANS FOR NEW &  
RENEWABLE ENERGY**

**Revenue –**

**Voted –**

|                                                    |               |  |               |               |     |             |
|----------------------------------------------------|---------------|--|---------------|---------------|-----|-------------|
| Original                                           | 2,25,38,65,94 |  | 2,25,38,65,94 | 2,67,37,34,55 | (+) | 41,98,68,61 |
| Supplementary                                      | ...           |  |               |               |     |             |
| Amount surrendered during the<br>year (March 2025) |               |  |               |               |     | 50,00,00    |

**Capital –**

**Voted –**

|                                       |             |  |             |             |     |     |
|---------------------------------------|-------------|--|-------------|-------------|-----|-----|
| Original                              | 6,20,00,00  |  | 47,00,33,00 | 47,00,33,00 | ... |     |
| Supplementary                         | 40,80,33,00 |  |             |             |     |     |
| Amount surrendered during the<br>year |             |  |             |             |     | NIL |

**NOTES AND COMMENTS:**

**(i)** In the Revenue Section of Voted Grant, expenditure exceeded the provision by ₹41,98,68,61,079/- which requires regularisation.

**(ii)** An amount of ₹5,000.00 lakh was surrendered in the Revenue Section.

**(iii)** The expenditure under the Capital Section of the Voted Grant ₹2,812.00 lakh initially met through additional release by one executive order was later on regularised through Supplementary Provision.

# GRANT NO.24 – ENERGY – contd.

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

|     | <i>Head</i>                                        | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|----------------------------------------------------|--------------------|----------------------------------------------------------|----------------------------------|
| (1) | <b>2801 POWER</b>                                  |                    |                                                          |                                  |
|     | <b>80 General</b>                                  |                    |                                                          |                                  |
|     | <b>101 Assistance to Electricity Boards</b>        |                    |                                                          |                                  |
|     | 1 Karnataka Power Transmission Corporation Limited | 22,44,270.44       | 26,70,129.44                                             | (+) 4,25,859.00                  |

(a) (i) Additional funds under ‘Subsidy for Supply of free Power to Irrigation Pumpsets – Subsidies’ (₹36,562.00 lakh) were provided through reappropriation proved insufficient in view of final excess (₹4,25,859.00 lakh), reason for which have not been intimated.

(ii) Additional funds under ‘Subsidy for Supply of free Power to Irrigation Pumpsets – Scheduled Caste Sub Plan’ (₹9,155.00 lakh) and ‘Tribal Sub Plan’ (₹4,217.00 lakh) were provided through reappropriation, without giving specific reason.

(b) Saving under ‘Gruha Jyothi – Subsidies’ (₹36,562.00 lakh), ‘Scheduled Caste Sub Plan’ (₹9,155.00 lakh) and ‘Tribal Sub Plan’ (₹4,217.00 lakh) were reappropriated to other heads, without giving specific reason.

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

|     |                                         |              |       |           |
|-----|-----------------------------------------|--------------|-------|-----------|
| (1) | <b>2801 POWER</b>                       |              |       |           |
|     | <b>80 General</b>                       |              |       |           |
|     | <b>001 Direction and Administration</b> |              |       |           |
|     | 01 Vacant Post Provision                |              |       |           |
|     |                                         | O 729.45     |       |           |
|     |                                         | R (-) 674.91 | 54.54 | ...       |
|     |                                         |              |       | (-) 54.54 |

Funds under ‘Other Allowance’ (₹674.91 lakh) were partly reappropriated to other heads without giving specific reason. There was a final saving of ₹54.54 lakh under this head, reason for which have not been intimated (July 2025). Saving occurred under this head during 2023-24 also.

**GRANT NO.24 – ENERGY – conold.**

|     | <i>Head</i>                                       | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|---------------------------------------------------|--------------------|----------------------------------------------------------|----------------------------------|
| (2) | <b>2810 NEW AND RENEWABLE ENERGY</b>              |                    |                                                          |                                  |
|     | <b>102 Renewable Energy for Rural Application</b> |                    |                                                          |                                  |
|     | 01 PM-KUSUM: Component B                          |                    |                                                          |                                  |
|     | O 5,000.00                                        |                    |                                                          |                                  |
|     | R (-) 5,000.00                                    | ...                | ...                                                      | ...                              |

Reason for saving under ‘Subsidies’ (₹3,795.00 lakh – entire provision), ‘Scheduled Caste Sub Plan’ (₹857.50 lakh – entire provision) and ‘Tribal Sub Plan’ (₹347.50 lakh – entire provision) was surrendered, without giving specific reason.

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

|     |                                                                     |           |           |     |
|-----|---------------------------------------------------------------------|-----------|-----------|-----|
| (1) | <b>6801 LOANS FOR POWER PROJECTS</b>                                |           |           |     |
|     | <b>205 Transmission and Distribution</b>                            |           |           |     |
|     | 1 Loans to Karnataka Power Transmission Corporation Limited (KPTCL) |           |           |     |
|     | O 2,000.00                                                          |           |           |     |
|     | S 8,033.00                                                          |           |           |     |
|     | R (+) 1,644.00                                                      | 11,677.00 | 11,677.00 | ... |

Additional funds under ‘Bengaluru Smart Energy Efficient Power Distributions Project (ADB) – EAP (IND-4028) – Loans’ (₹9,677.00 lakh) were provided partly through Supplementary Provision (First Instalment) (₹1,523.00 lakh), partly through Supplementary Provision (Second Instalment) (₹3,698.00 lakh) partly through Supplementary Provision (Third and Final Instalment) (₹2,812.00 lakh) towards BESCOM for Bangalore Smart Energy Efficient Distribution Scheme from aid received from Asian Development Bank and partly through reappropriation (₹1,644.00 lakh) without giving specific reason.

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**GRANT NO.25 - KANNADA AND CULTURE
(ALL VOTED)**

*Total grant Actual Excess (+)
 expenditure 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 OUTLAY ON OTHER
 GENERAL ECONOMIC
 SERVICES**

Revenue –

Original	2,29,09,93				
Supplementary	57,21,00		2,86,30,93	2,69,09,43	(-) 17,21,50
Amount surrendered during the year (March 2025)					17,21,51

Capital –

Original	25,40,00				
Supplementary	3,00,00		28,40,00	28,27,10	(-) 12,90
Amount surrendered during the year (March 2025)					12,90

NOTES AND COMMENTS:

(i) The expenditure under Revenue Section ₹2,960.00 lakh initially met through the additional releases by five executive orders, was later on regularised through Supplementary Provision.

(ii) An amount of ₹1,721.51 lakh was surrendered in the Revenue Section.

(iii) An amount of ₹12.90 lakh was surrendered in the Capital Section.

GRANT NO.25 - KANNADA AND CULTURE – contd.

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

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(1)	2205 ART AND CULTURE			
	001 Direction and Administration			
	03 Vacant Post Provision			
	O 829.07			
	R (-) 829.07	...	...	...

Funds under ‘Other Allowance’ (₹829.07 lakh – entire provision) were partly reappropriated (₹545.35 lakh) to other salary heads and partly surrendered (₹283.72 lakh) due to non-recruitment of any new posts.

(2)	102 Promotion of Arts and Culture			
	1 Associations and Acadamies			
	O 8,115.92			
	S 360.00			
	R (-) 949.33	7,526.59	7,526.60	(+) 0.01

(a) Additional funds under ‘Grants to Literature – Cultural Institutions – Other Expenses’ (₹477.00 lakh) were partly provided through Supplementary Provision (Third and Final Instalment) (₹360.00 lakh) towards ‘Hesarayeethu Karnataka Ivattara Sambrama Programme’, ‘Vedanta Bharati Organisation’ for the expenses of ‘Namah Shivaya Program’, for payment of pending amount of Dr. G, Narayana’s birth Centenary Program and celebration of 61st Karnataka Rajyotsava Program organised by the Karnataka Rajyotsava Committee (R) and partly through reappropriation (₹117.00 lakh) towards payment of subsidy to Organisations proved excessive, in view of saving (₹275.00 lakh) surrendered, without giving specific reason.

(b) (i) Additional funds under ‘Publication of Popular Literature and Open Air Theatres – General Expenses’ (₹120.00 lakh) were provided through reappropriation for payment of pending amount towards reprinting of 50 volumes of Samagra Dasa Sahitya. Saving occurred under this during 2023-24 also.

(ii) Saving under ‘Maintenance Expenditure’ (₹30.00 lakh) were reappropriated to other heads, without giving specific reason.

GRANT NO.25 - KANNADA AND CULTURE – contd.

(c) Additional funds under ‘Kannada Book Authority – General Expenses’ (₹74.00 lakh) were provided through reappropriation to meet the expenditure towards distribution of annual prize of Kannada Book Authority.

(d) Saving under ‘Pension to Artists in Indigent Circumstances – Pension and Retirement Benefits’ (₹403.73 lakh) was partly reappropriated (₹199.00 lakh) to other heads, without giving specific reason and partly surrendered (₹204.73 lakh) due to non-submission of life certificate by the Artists and death of some artists. Saving occurred under this head during 2023-24 also.

(e) Saving under ‘Celebrating Birth Anniversaries of Great Personalities – Other Expenses’ (₹536.46 lakh) was partly reappropriated (₹277.00 lakh) to other heads, due to celebration of anniversaries in simple owing to code of conduct during the year 2024-25 and non-utilisation of funds towards celebration of anniversaries at taluk level and partly surrendered (₹259.46 lakh) without giving specific reason. Saving occurred under this head during 2023-24 also.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>		
(3)	3454 CENSUS, SURVEYS AND STATISTICS			
	02 Surveys and Statistics			
	110 Gazetter and Statistical Memoirs			
	01 Revision of District Gazetteers			
	O	126.81		
	R	(-) 28.12	98.69	98.68
				(-) 0.01

(a) Additional funds under ‘Salaries’ (₹15.83 lakh) provided through reappropriation towards implementation of recommendations of 7th Pay commission proved unnecessary, in view of saving (₹18.50 lakh) surrendered, without giving specific reason.

(b) Saving mainly under ‘Non-Salary’ heads (₹25.45 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2022-23 and 2023-24 also.

GRANT NO.25 - KANNADA AND CULTURE – contd.

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

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(1)	2052 SECRETARIAT – GENERAL SERVICES			
	092 Other Offices			
	09 Kannada Development Authority			
	O 94.68			
	R (+) 26.60	121.28	121.28	...

Additional funds under ‘Grants-in-Aid – Contract / Outsource’ (₹36.15 lakh) provided through reappropriation to meet the expenditure towards payment of pay and allowances to the Chairman, Kannada Development Authority were partially offset by saving of ₹9.55 lakh.

(2)	2205 ART AND CULTURE			
	001 Direction and Administration			
	01 Directorate of Kannada and Culture			
	O 1,662.59			
	R (+) 107.96	1,770.55	1,770.55	...

(a) Additional funds under ‘Salaries’ (₹250.12 lakh) provided through reappropriation to meet expenditure towards implementation of recommendations of 7th Pay Commission proved excessive, in view of saving (₹166.41 lakh) surrendered, without giving specific reason.

(b) Additional funds under ‘Contract / Outsource’ (₹50.00 lakh) were provided through reappropriation towards payment of salary to the staff appointed on contract basis.

(c) Additional funds under ‘General Expenses’ (₹20.00 lakh) were provided through reappropriation to meet expenditure towards payment of salary to the security staff working in Central Office of the Department, Ravindra Kalakshetra and Kalagrama.

(d) Saving under ‘Non-Salary’ heads (₹35.75 lakh) was surrendered, without giving specific reason.

GRANT NO.25 - KANNADA AND CULTURE – conclud.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(3)	2575 OTHER SPECIAL AREA PROGRAMMES			
	06 Border Area Development			
	101 Border Area Development Authority			
	01 Border Area Development Authority			
	O	1,071.12		
	R	(+) 62.28	1,133.40	1,133.40 ...

Additional funds under ‘GIA Contract / Outsource’ (₹59.72 lakh) were provided through reappropriation, without giving specific reason.

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**GRANT NO.26 - PLANNING, STATISTICS, SCIENCE AND TECHNOLOGY  
(ALL VOTED)**

|                                                 |                                                             | <i>Total grant</i> | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-------------------------------------------------|-------------------------------------------------------------|--------------------|-------------------------------|----------------------------------|
| <i>(In thousands of rupees)</i>                 |                                                             |                    |                               |                                  |
| <b>MAJOR HEADS:</b>                             |                                                             |                    |                               |                                  |
| <b>2217</b>                                     | <b>URBAN DEVELOPMENT</b>                                    |                    |                               |                                  |
| <b>2515</b>                                     | <b>OTHER RURAL DEVELOPMENT PROGRAMMES</b>                   |                    |                               |                                  |
| <b>2575</b>                                     | <b>OTHER SPECIAL AREA PROGRAMMES</b>                        |                    |                               |                                  |
| <b>3425</b>                                     | <b>OTHER SCIENTIFIC RESEARCH</b>                            |                    |                               |                                  |
| <b>3451</b>                                     | <b>SECRETARIAT – ECONOMIC SERVICES</b>                      |                    |                               |                                  |
| <b>3454</b>                                     | <b>CENSUS, SURVEYS AND STATISTICS</b>                       |                    |                               |                                  |
| <b>4217</b>                                     | <b>CAPITAL OUTLAY ON URBAN DEVELOPMENT</b>                  |                    |                               |                                  |
| <b>4515</b>                                     | <b>CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES</b> |                    |                               |                                  |
| <b>4575</b>                                     | <b>CAPITAL OUTLAY ON OTHER SPECIAL AREAS PROGRAMMES</b>     |                    |                               |                                  |
| <b>Revenue –</b>                                |                                                             |                    |                               |                                  |
| Original                                        | 1,60,29,96                                                  |                    |                               |                                  |
| Supplementary                                   | 15,00                                                       | 1,60,44,96         | 1,25,07,44                    | (-) 35,37,52                     |
| Amount surrendered during the year (March 2025) |                                                             |                    |                               | 34,75,18                         |
| <b>Capital –</b>                                |                                                             |                    |                               |                                  |
| Original                                        | 36,83,02,50                                                 |                    |                               |                                  |
| Supplementary                                   | ...                                                         | 36,83,02,50        | 36,77,91,99                   | (-) 5,10,51                      |
| Amount surrendered during the year (March 2025) |                                                             |                    |                               | 5,05,91                          |

**NOTES AND COMMENTS:**

(i) An amount of ₹3,475.18 lakh was surrendered in the Revenue Section.

(ii) An amount of ₹505.91 lakh was surrendered in the Capital Section.

**GRANT NO.26 – PLANNING, STATISTICS, SCIENCE AND TECHNOLOGY – contd.**

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

|     | <i>Head</i>                                          | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|------------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (1) | <b>2217 URBAN DEVELOPMENT</b>                        |                    |                                                        |                                  |
|     | <b>80 General</b>                                    |                    |                                                        |                                  |
|     | <b>001 Direction and Administration</b>              |                    |                                                        |                                  |
|     | 1 Inspection of Municipal<br>Councils & Local Bodies |                    |                                                        |                                  |
|     | O 140.21                                             |                    |                                                        |                                  |
|     | R (-) 40.45                                          | 99.76              | 97.50                                                  | (-) 2.26                         |

Saving under ‘Karavli Abhivrudhi Pradhikara – Non-Salaries’ (₹38.55 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

|     |                                                        |        |        |     |
|-----|--------------------------------------------------------|--------|--------|-----|
| (2) | <b>2515 OTHER RURAL<br/>DEVELOPMENT<br/>PROGRAMMES</b> |        |        |     |
|     | <b>103 Dry Land Development<br/>Programme</b>          |        |        |     |
|     | 02 Malnad Area Development<br>Board                    |        |        |     |
|     | O 233.61                                               |        |        |     |
|     | R (-) 26.05                                            | 207.56 | 207.56 | ... |

Saving under ‘Grants-in-Aid – Salaries’ (₹26.05 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

|     |                                    |        |        |     |
|-----|------------------------------------|--------|--------|-----|
| (3) | <b>03 Maidan Development Board</b> |        |        |     |
|     | O 203.79                           |        |        |     |
|     | R (-) 78.04                        | 125.75 | 125.75 | ... |

Saving under ‘Grants-in-Aid – Salaries’ (₹78.04 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

|     |                                                 |        |        |     |
|-----|-------------------------------------------------|--------|--------|-----|
| (4) | <b>3451 SECRETARIAT –<br/>ECONOMIC SERVICES</b> |        |        |     |
|     | <b>092 Other Offices</b>                        |        |        |     |
|     | 05 Karnataka Evaluation Authority               |        |        |     |
|     | O 346.81                                        |        |        |     |
|     | R (-) 87.09                                     | 259.72 | 259.72 | ... |

Saving under ‘Grants-in-Aid – Salaries’ (₹86.09 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

**GRANT NO.26 – PLANNING, STATISTICS, SCIENCE AND TECHNOLOGY – conold.**

|     | <i>Head</i>           |           | <i>Total grant</i> | <i>Actual expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-----------------------|-----------|--------------------|----------------------------------------------------|----------------------------------|
| (5) | <b>101 NITI Aayog</b> |           |                    |                                                    |                                  |
|     | 4 Planning Board      |           |                    |                                                    |                                  |
|     | O                     | 200.33    |                    |                                                    |                                  |
|     | R                     | (-) 59.97 | 140.36             | 80.36                                              | (-) 60.00                        |

Saving under 'Karnataka State Policy and Planning Commission – Non-Salaries' (₹59.97 lakh) was surrendered, without giving specific reason.

(6) **3454 CENSUS, SURVEYS AND STATISTICS**

**02 Surveys and Statistics**

**205 State Statistical Agency**

**03 Agricultural Census**

|   |           |        |        |          |
|---|-----------|--------|--------|----------|
| O | 144.25    |        |        |          |
| R | (-) 40.90 | 103.35 | 103.34 | (-) 0.01 |

Saving under 'Non-Salaries' (₹36.37 lakh) was surrendered, without giving specific reason.

(7) **50 Vacant Post Provision**

|   |              |     |     |     |
|---|--------------|-----|-----|-----|
| O | 3,058.74     |     |     |     |
| R | (-) 3,058.74 | ... | ... | ... |

Saving under 'Other Allowance' (₹3,058.74 lakh – entire provision) were partly reappropriated (₹1,427.90 lakh) to other heads and partly surrendered (₹1,630.84 lakh) without giving specific reason.

(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 | 3,194.86   |          |          |     |
| R | (+) 178.27 | 3,373.13 | 3,373.13 | ... |

Additional funds mainly under 'Block Grants – Non Salaries – various districts' (₹178.27 lakh) provided through reappropriation for implementing the recommendations of the 7<sup>th</sup> State Pay Commission.

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GRANT NO.27 – LAW

			<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
<i>(In thousands of rupees)</i>					
MAJOR HEADS:					
2014	ADMINISTRATION OF JUSTICE				
2059	PUBLIC WORKS				
4059	CAPITAL OUTLAY ON PUBLIC WORKS				
4070	CAPITAL OUTLAY ON OTHER ADMINISITRATIVE SERVICES				
Revenue –					
Voted–					
Original	18,42,17,78	|			
Supplementary	1,65,39,46	|	20,07,57,24	17,38,85,46	(-) 2,68,71,78
Amount surrendered during the year (March 2025)					2,27,54,36
Charged –					
Original	4,66,54,60	|			
Supplementary	2,59,35	|	4,69,13,95	3,63,23,63	(-) 1,05,90,32
Amount surrendered during the year (March 2025)					1,05,90,29
Capital –					
Voted–					
Original	2,53,00	|			
Supplementary	1,78,84	|	4,31,84	3,63,72	(-) 68,12
Amount surrendered during the year (March 2025)					16,12
Charged –					
Original	1,00	|			
Supplementary	6,73,64	|	6,74,64	6,48,05	(-) 26,59
Amount surrendered during the year (March 2025)					26,59

GRANT NO.27 - LAW – contd.

NOTES AND COMMENTS:

(i) The expenditure under Revenue Section of the Voted Grant ₹384.64 lakh initially met through the additional releases by two executive orders, was later on regularized through Supplementary Provision.

(ii) An amount of ₹22,754.36 lakh was surrendered in the Revenue Section of the Voted Grant.

(iii) The expenditure under Revenue Section of the *Charged* Appropriation ₹125.00 lakh initially met through the additional releases by one executive order, was later on regularized through Supplementary Provision.

(iv) An amount of ₹10,590.29 lakh was surrendered in the Revenue Section of the *Charged* Appropriation.

(v) The expenditure under Capital Section of the Voted Grant ₹36.00 lakh initially met through the additional releases by one executive order, was later on regularized through Supplementary Provision.

(vi) An amount of ₹16.12 lakh was surrendered in the Capital Section of the Voted Grant.

(vii) An amount of ₹26.59 lakh was surrendered in the Capital Section of the *Charged* Appropriation.

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

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(1) 2014 ADMINISTRATION OF JUSTICE			
102 High Courts			
14 Vacant Post Provision			
O 22,351.11	22,351.11		
R (-) 22,351.11	...	...	...

Funds under 'Other Allowance' (₹22,351.11 lakh – entire provision) due to non-filling up of vacant posts, was reappropriated to other salary heads.

GRANT NO.27 - LAW – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(2)	103 Special Courts			
	04 Special Court for Trial of Criminal Cases involving elected MPs and MLAs of Karnataka			
	O 200.28			
	R (-) 41.00	159.28	159.27	(-) 0.01

(a) Additional funds under ‘Travel Expenses’ (₹81.87 lakh) provided through reappropriation towards payment of revised pay and allowances to the judicial officers as per the orders of Hon’ble Supreme Court and SNJPC recommendation proved unnecessary, in view of saving (₹82.59 lakh) was surrendered, without giving specific reason.

(b) Additional funds under ‘Salaries’ (₹36.17 lakh) provided through reappropriation towards implementation of recommendation of 7th State Pay Commission and payment of revised Pay and Allowance to the judicial officers, as per the orders of Hon’ble Supreme Court and SNJPC recommendations proved unnecessary, in view of saving (₹41.16 lakh) was surrendered, without giving specific reason.

(c) Saving under ‘Contract / Outsource’ (₹29.22 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2023-24 also.

(3)	114 Legal Advisers and Counsels			
	04 Karnataka State Law Commission			
	O 321.72			
	R (-) 69.36	252.36	252.40	(+) 0.04

Saving mainly under ‘Non-Salary’ heads (₹65.23 lakh) was surrendered, without giving specific reason.

(4)	05 Karnataka Law Reporting Council			
	O 173.00			
	R (-) 28.96	144.04	144.03	(-) 0.01

Additional funds under ‘Salaries’ (₹29.29 lakh) provided through reappropriation to meet expenditure towards implementation of recommendation of 7th State Pay Commission proved unnecessary, in view of saving (₹45.10 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2022-23 and 2023-24 also.

GRANT NO.27 - LAW – contd.

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

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(1)	2014 ADMINISTRATION OF JUSTICE			
	105 Civil and Session Courts			
	13 Law University, Hubballi			
	O 526.88			
	R (+) 23.96	550.84	550.84	...

Additional funds under ‘Grants-in-Aid – Salaries’ (₹138.15 lakh) provided through reappropriation for payment of salary to officers / staff working on deputation in the University and payment of arrears of pay and allowances due to revision of 6th and 7th Pay Commission of UGC to staff of the Law University proved excessive, in view of saving (₹114.19 lakh), was surrendered, without giving specific reason.

(2)	114 Legal Advisors and Counsels			
	01 Advocate General			
	O 4,731.92			
	S 358.00			
	R (+) 49.62	5,139.54	5,139.53	(-) 0.01

(a) Additional funds under ‘Contract / Outsource’ (₹342.00 lakh) were provided through Supplementary Provision (Third and Final Instalment) for payment of salaries to Advocate General and outsource employees of Office of the Advocate General.

(b) Additional funds under ‘Subsidiary Expenses’ (₹118.00 lakh) were provided through reappropriation for payment of remuneration to Sri Kapil Sibbal, Sr. Advocate, Supreme Court of India.

(c) Additional funds under ‘Travel Expenses’ (₹16.00 lakh) were provided through Supplementary Provision (Second, Third and Final Instalment) to meet the travel expenses of Additional Advocate General / District / Additional / Government Advocates of Office of the Advocate General.

(d) Additional Funds under ‘Salaries’ (₹289.33 lakh) provided through reappropriation to meet the expenditure towards implementation of recommendation of 7th State Pay Commission proved unnecessary, in view of saving (₹346.32 lakh) was surrendered, without giving specific reason. Saving occurred under this head during 2022-23 and 2023-24 also.

GRANT NO.27 - LAW – contd.

(e) Saving under ‘Transport Expenses’ (₹20.00 lakh) was reappropriated to other heads without giving specific reason.

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

<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(1) 2014 ADMINISTRATION OF JUSTICE			
102 High Courts			
01 Judges – HC of Karnataka			
<i>O</i> 4,410.00			
<i>R</i> (-) 678.32	3,731.68	3,731.67	(-) 0.01

(a) Additional funds under ‘Salaries’ (₹52.00 lakh) were provided through reappropriation for payment of HRA, Sumptuary Allowances, Compensatory Allowance to Hon’ble Judges and salary, encashment, TA / DA, arrears of leave salary contribution and gratuity to drivers deputed from BMTC and payment of TA / DA, HTC / LTC to officials and officers proved excessive, in view of saving (₹21.14 lakh) surrendered, without giving specific reason. Saving occurred under this head during 2022-23 and 2023-24 also.

(b) Saving under ‘Building Expenses’ (₹656.67 lakh) and ‘Travel Expenses’ (₹42.89 lakh) was reappropriated to other heads due to vacant posts of Hon’ble Judges and Judicial Offices. Saving occurred under this head during 2022-23 and 2023-24 also.

(2) 14 Vacant Post Provision			
<i>O</i> 10,020.35			
<i>R</i> (-) 10,020.35	...	...	...

Funds under ‘Other Allowance’ (₹10,020.35 – entire provision) was partly reappropriated (₹326.81 lakh) to other heads and partly surrendered (₹9,693.54 lakh) due to non-filling up of vacant posts.

GRANT NO.27 - LAW – contd.

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

<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
<i>(In lakhs of rupees)</i>			
(1) 2014 ADMINISTRATION OF JUSTICE			
102 High Courts			
03 Judicial Academy			
<i>O</i> 254.42			
<i>S</i> 45.00			
<i>R</i> (+) 125.74	425.16	425.16	...

(a) Additional funds under ‘General Expenses’ (₹96.00 lakh) were partly provided through Supplementary Provision (Second Instalment) (₹30.00 lakh) towards 25th Silver Jubilee celebration of Karnataka Judicial Academy and partly through reappropriation (₹66.00 lakh) towards organisation of the Regional Conference for Southern Zone relating to Family Court matters held on 12.04.2025 and 13.04.2025 at Karnataka Judicial Academy, Bengaluru.

(b) Additional funds under ‘Travel Expenses’ (₹15.00 lakh) were provided through Supplementary Provision (Second Instalment) towards travelling expenses of the Judges attending the 25th Silver Jubilee Celebration of the Karnataka Judicial Academy.

(c) Additional funds under ‘Maintenance Expenditure’ (₹87.40 lakh) were provided through reappropriation towards annual maintenance of centralised air conditioning system, DG sets, HT Substation a/w manpower and digital PA system, maintenance and repair work of CCTV, LAN Network and telephone system.

(d) Additional funds under ‘Purchase of Furniture and Fixture for Office’ (₹16.00 lakh) were provided through reappropriation for purchase of new furniture to organise the Regional Conference for Southern Zone relating to Family Court matters held on 12.04.2025 and 13.04.2025 at Karnataka Judicial Academy.

(e) Saving mainly under ‘Honorarium’ (₹17.00 lakh) and ‘Building Expenses’ (₹10.00 lakh) was reappropriated to other heads, without giving specific reason.

GRANT NO.27 - LAW – contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(2)	07 Karnataka Mediation Centre				
		<i>O</i>	220.21		
		<i>S</i>	25.00		
		<i>R</i>	(+) 29.37	274.58	274.57
					(-) 0.01

(a) Additional funds under ‘General Expenses’ (₹25.00 lakh) were provided through Supplementary Provision (Second Instalment) for other expenses of the mediation centre.

(b) Additional funds under ‘Honorarium’ (₹40.00 lakh) were provided through reappropriation for payment of honorarium to mediators.

(3)	12 Arbitration Centre Karnataka (Domestic and International)				
		<i>O</i>	194.64		
		<i>R</i>	(+) 19.24	213.88	213.88
					...

(a) Additional funds under ‘Building Expenses’ (₹31.93 lakh) were provided through reappropriation towards payment of rent and power consumption charges and water charges of Arbitration Centre was partially offset by saving of ₹7.68 lakh, which was surrendered, without giving specific reason.

(b) Additional funds under ‘General Expenses’ (₹14.55 lakh) were provided through reappropriation towards payment of home orderly allowances, ADR week expenses, stationery and coffee day expenses and home orderly allowance to Director and Deputy Director, Recoupment of permanent Advance and other miscellaneous.

(c) Saving under ‘Contract / Outsource’ (₹10.00 lakh) was reappropriated to other heads due to vacant posts of contractual officials.

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

**(1) 4070 CAPITAL OUTLAY ON
OTHER ADMINISTRATIVE
SERVICES**

800 Other Expenditure

11 Purchase of Vehicles

	<i>O</i>	53.00			
	<i>S</i>	178.84			
	<i>R</i>	(-) 16.12	215.72	163.72	(-) 52.00

GRANT NO.27 - LAW – concld.

(a) Additional funds under ‘Transportation Assets’ (₹178.84 lakh) were provided through Supplementary Provision (First, Second, Third and Final Instalment) towards purchase of new vehicles to various courts of State for the use of the 42 Additional A.C.M.M court and Principal District and Sessions Judges of Ballari, Haveri, Kalaburagi, Mysuru, Tumukuru, Chitradurga and Ramanagara.

(b) Reason for saving under ‘Modernisation’ (₹52.00 lakh – entire provision) have not been intimated (July 2025).

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## GRANT NO.28 - PARLIAMENTARY AFFAIRS AND LEGISLATION

|                                                    |                                                                  | <i>Total grant or<br/>appropriation</i> | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|----------------------------------------------------|------------------------------------------------------------------|-----------------------------------------|-------------------------------|----------------------------------|
|                                                    |                                                                  | <i>(In thousands of rupees)</i>         |                               |                                  |
| <b>MAJOR HEADS:</b>                                |                                                                  |                                         |                               |                                  |
| <b>2011</b>                                        | <b>PARLIAMENT / STATE /<br/>UNION TERRITORY<br/>LEGISLATURES</b> |                                         |                               |                                  |
| <b>2052</b>                                        | <b>SECRETARIAT – GENERAL<br/>SERVICES</b>                        |                                         |                               |                                  |
| <b>2071</b>                                        | <b>PENSIONS AND OTHER<br/>RETIREMENT BENEFITS</b>                |                                         |                               |                                  |
| <b>4070</b>                                        | <b>CAPITAL OUTLAY ON OTHER<br/>ADMINISTRATIVE SERVICES</b>       |                                         |                               |                                  |
| <b>Revenue –</b>                                   |                                                                  |                                         |                               |                                  |
| <b>Voted –</b>                                     |                                                                  |                                         |                               |                                  |
| Original                                           | 3,92,77,71                                                       | 4,25,15,64                              | 3,84,62,72                    | (-) 40,52,92                     |
| Supplementary                                      | 32,37,93                                                         |                                         |                               |                                  |
| Amount surrendered during the<br>year (March 2025) |  |  |  |  | 34,57,78 |
| <b>Charged –</b>                                   |                                                                  |                                         |                               |                                  |
| Original                                           | 11,06,23                                                         | 11,06,23                                | 4,69,05                       | (-) 6,37,18                      |
| Supplementary                                      | ...                                                              |                                         |                               |                                  |
| Amount surrendered during the<br>year (March 2025) |  |  |  |  | 6,37,17 |
| <b>Capital –</b>                                   |                                                                  |                                         |                               |                                  |
| <b>Voted –</b>                                     |                                                                  |                                         |                               |                                  |
| Original                                           | 2,00                                                             | 30,00                                   | 26,13                         | (-) 3,87                         |
| Supplementary                                      | 28,00                                                            |                                         |                               |                                  |
| Amount surrendered during the<br>year (March 2025) |  |  |  |  | 3,87 |
| <b>Charged –</b>                                   |                                                                  |                                         |                               |                                  |
| Original                                           | ...                                                              | 39,00                                   | 37,76                         | (-) 1,24                         |
| Supplementary                                      | 39,00                                                            |                                         |                               |                                  |
| Amount surrendered during the<br>year (March 2025) |  |  |  |  | 1,24 |

## GRANT NO.28 - PARLIAMENTARY AFFAIRS AND LEGISLATION – contd.

### NOTES AND COMMENTS:

(i) The expenditure under the Revenue Section of Voted Grant ₹96.00 lakh initially met through the additional release by an executive order was later on regularised through Supplementary Provision.

(ii) An amount of ₹3,457.78 lakh was surrendered in the Revenue Section of the Voted Grant.

(iii) An amount of ₹637.17 lakh was surrendered in the Revenue Section of the *Charged* Appropriation.

(iv) An amount of ₹3.87 lakh was surrendered in the Capital Section of the Voted Grant.

(v) An amount of ₹1.24 lakh was surrendered in the Capital Section of the *Charged* Appropriation.

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

| <i>Head</i> |                                                                    | <i>Total grant</i>          | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-------------|--------------------------------------------------------------------|-----------------------------|---------------------------|------------------------------|
|             |                                                                    | <i>(In lakhs of rupees)</i> |                           |                              |
| (1)         | <b>2011 PARLIAMENT/STATE/<br/>UNION TERRITORY<br/>LEGISLATURES</b> |                             |                           |                              |
|             | <b>02 State / Union Territory<br/>Legislatures</b>                 |                             |                           |                              |
|             | <b>101 Legislative Assembly</b>                                    |                             |                           |                              |
|             | 03 Leader of Opposition –<br>Legislative Assembly                  |                             |                           |                              |
|             | O 75.90                                                            |                             |                           |                              |
|             | R (-) 20.47                                                        | 55.43                       | 55.43                     | ...                          |

Saving mainly under ‘Consolidated Salaries’ (₹17.60 lakh) was surrendered, without giving specific reason.

|     |                                          |          |          |           |
|-----|------------------------------------------|----------|----------|-----------|
| (2) | <b>05 Consolidated Salaries for MLAs</b> |          |          |           |
|     | O 8,798.00                               |          |          |           |
|     | S 125.00                                 |          |          |           |
|     | R (-) 1,010.55                           | 7,912.45 | 7,912.44 | (-) 0.01s |

(a) Additional funds under ‘Salaries’ (₹160.00 lakh) were provided partly through Supplementary Provision (Second Instalment) (₹125.00 lakh) and partly through reappropriation (₹45.00 lakh) towards reimbursement of medical expenses for MLA’s.

**GRANT NO.28 - PARLIAMENTARY AFFAIRS AND LEGISLATION – contd.**

(b) Saving under ‘Travel Expenses’ (₹1,024.89 lakh) was partly reappropriated to other heads (₹947.50 lakh) and partly surrendered (₹77.39 lakh) without giving specific reason.

(c) Saving under ‘General Expenses’ (₹29.44 lakh) was surrendered, without giving specific reason.

| <i>Head</i> |                             | <i>Total grant</i>          | <i>Actual expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-------------|-----------------------------|-----------------------------|---------------------------|----------------------------------|
|             |                             | <i>(In lakhs of rupees)</i> |                           |                                  |
| (3)         | 16 Computer Grants for MLAs |                             |                           |                                  |
|             | O ...                       |                             |                           |                                  |
|             | S 70.00                     |                             |                           |                                  |
|             | R (-) 64.00                 | 6.00                        | 6.00                      | ...                              |

Additional funds under ‘General Expenses’ (₹70.00 lakh) were provided through Supplementary Provision (First Instalment) towards computer grants to MLAs of Legislative Assembly proved excessive, in view of saving (₹45.00 lakh) were reappropriated to other heads without giving specific reason.

|     |                                |       |       |     |
|-----|--------------------------------|-------|-------|-----|
| (4) | <b>102 Legislative Council</b> |       |       |     |
|     | 03 Leader of Opposition – LC   |       |       |     |
|     | O 95.90                        |       |       |     |
|     | R (-) 23.70                    | 72.20 | 72.20 | ... |

Saving mainly under ‘Travel Expenses’ (₹14.08 lakh) was surrendered, without giving specific reason.

|     |                                   |          |          |     |
|-----|-----------------------------------|----------|----------|-----|
| (5) | 05 Consolidated Salaries for MLCs |          |          |     |
|     | O 4,170.00                        |          |          |     |
|     | S 23.00                           |          |          |     |
|     | R (-) 525.21                      | 3,667.79 | 3,667.79 | ... |

(a) Saving under ‘Travel Expenses’ (₹500.00 lakh) without giving specific reason, was surrendered.

(b) Additional funds under ‘General Expenses’ (₹23.00 lakh) were provided through Supplementary Provision (Second Instalment) towards payment of General Expenses of MLA’s proved unnecessary, in view of saving (₹25.21 lakh) was surrendered, without giving specific reason.

**GRANT NO.28 - PARLIAMENTARY AFFAIRS AND LEGISLATION – contd.**

|     | <i>Head</i>                |           | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|----------------------------|-----------|--------------------|--------------------------------------------------------|----------------------------------|
| (6) | 10 Chief Whip – Opposition |           |                    |                                                        |                                  |
|     | O                          | 102.70    |                    |                                                        |                                  |
|     | R                          | (-) 80.87 | 21.83              | 21.83                                                  | ...                              |

Saving under ‘Travel Expenses’ (₹56.79 lakh) and ‘Consolidated Salaries’ (₹20.21 lakh) was surrendered, without giving specific reason.

|     |                                    |              |     |     |     |
|-----|------------------------------------|--------------|-----|-----|-----|
| (7) | <b>103 Legislative Secretariat</b> |              |     |     |     |
|     | 50 Vacant Post Provision           |              |     |     |     |
|     | O                                  | 2,910.92     |     |     |     |
|     | R                                  | (-) 2,910.92 | ... | ... | ... |

Funds under ‘Other Allowance’ (₹2,898.03 lakh) were reappropriated to other salary heads.

|     |                                |           |        |        |          |
|-----|--------------------------------|-----------|--------|--------|----------|
| (8) | <b>104 Legislator’s Hostel</b> |           |        |        |          |
|     | 2 Legislative Council          |           |        |        |          |
|     | O                              | 168.86    |        |        |          |
|     | S                              | 32.00     |        |        |          |
|     | R                              | (-) 38.97 | 161.89 | 161.88 | (-) 0.01 |

Additional funds under ‘Building Expenses’ (₹10.00 lakh) were provided through Supplementary Provision (First Instalment) towards building expenses in the Legislative Hostel for MLC’s proved unnecessary, in view of saving (₹20.50 lakh) was surrendered, without giving specific reason.

|     |                                                        |  |          |          |            |
|-----|--------------------------------------------------------|--|----------|----------|------------|
| (9) | <b>2071 PENSIONS AND OTHER<br/>RETIREMENT BENEFITS</b> |  |          |          |            |
|     | <b>01 Civil</b>                                        |  |          |          |            |
|     | <b>111 Pensions to Legislators</b>                     |  |          |          |            |
|     | 2 Legislative Council                                  |  | 1,638.00 | 1,052.00 | (-) 586.00 |

Reason for saving under ‘Pensions to Members of Legislative Council – Pension and Retirement Benefits’ (₹586.00 lakh) have not been intimated (July 2025).



**GRANT NO.28 - PARLIAMENTARY AFFAIRS AND LEGISLATION – contd.**

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

| <i>Head</i> |                                                                    | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-------------|--------------------------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (1)         | <b>2011 PARLIAMENT/STATE/<br/>UNION TERRITORY<br/>LEGISLATURES</b> |                    |                                                        |                                  |
|             | <b>02 State / Union Territory<br/>Legislatures</b>                 |                    |                                                        |                                  |
|             | <b>101 Legislative Assembly</b>                                    |                    |                                                        |                                  |
|             | 04 Government Chief Whip –<br>Legislative Assembly                 |                    |                                                        |                                  |
|             | O 61.70                                                            |                    |                                                        |                                  |
|             | R (+) 30.20                                                        | 91.90              | 84.80                                                  | (+) 7.10                         |

Additional funds under ‘Travel Expenses’ (₹25.00 lakh) were provided through reappropriation without giving specific reason.

|     |                |          |          |          |
|-----|----------------|----------|----------|----------|
| (2) | 09 PAs to MLAs |          |          |          |
|     | O 1,188.59     |          |          |          |
|     | R (+) 620.95   | 1,809.54 | 1,809.55 | (+) 0.01 |

(a) Additional funds under ‘Salaries’ (₹406.51 lakh) were provided through reappropriation towards payment of salaries on implementation of the recommendations of 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹55.38 lakh) surrendered, reason for which have not been intimated (July 2025).

(b) Additional funds under ‘Salary of Board / Corporation Staff Working in State Government’ (₹193.13 lakh) and ‘Contract / Outsource’ (₹82.00 lakh) were provided through reappropriation, without giving specific reason.

|     |                                    |          |          |          |
|-----|------------------------------------|----------|----------|----------|
| (3) | <b>103 Legislative Secretariat</b> |          |          |          |
|     | 1 Legislative Assembly             |          |          |          |
|     | O 7,775.65                         |          |          |          |
|     | R (+) 490.08                       | 8,265.73 | 8,262.65 | (-) 3.08 |

(a) Additional funds under ‘Salaries’ (₹1,462.05 lakh) were provided through reappropriation towards payment of salaries on account of implementation of recommendations of 7<sup>th</sup> State Pay Commission proved excessive, in view of saving (₹1,233.31 lakh) was surrendered, without giving specific reason.

## GRANT NO.28 - PARLIAMENTARY AFFAIRS AND LEGISLATION – contd.

(b) Additional funds under ‘General Expenses’ (₹432.50 lakh) were provided through reappropriation towards expenditure on books exhibition in the premises of Vidhana Soudha proved excessive, in view of saving (₹89.59 lakh) was surrendered, without giving specific reason.

(c) Additional funds under ‘Contract / Outsource’ (₹73.08 lakh) and ‘Travel Expenses’ (₹59.00 lakh) were provided through reappropriation without giving specific reason.

(d) Additional funds under ‘Purchase of Furniture / Fixture for Office’ (₹25.50 lakh) were provided through reappropriation towards purchase of rosewood door at westside lounge entrance.

(e) Saving under ‘Subsidiary Expenses’ (₹112.47 lakh) were partly reappropriated to other heads (₹45.50 lakh) and partly surrendered (₹66.97 lakh) without giving specific reason.

| <i>Head</i>                        | <i>Total grant or<br/>appropriation</i> | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------------------------------------|-----------------------------------------|-------------------------------|----------------------------------|
|                                    | <i>(In lakhs of rupees)</i>             |                               |                                  |
| (4) <b>104 Legislator’s Hostel</b> |                                         |                               |                                  |
| 1 Legislative Assembly             |                                         |                               |                                  |
| O                                  | 468.40                                  |                               |                                  |
| S                                  | 646.00                                  |                               |                                  |
| R                                  | (+ 299.18                               | 1,413.58                      | 1,409.41                         |
|                                    |                                         |                               | (+ 4.17                          |

(a) Additional funds under ‘Purchase of Furniture / Fixture for Office’ (₹550.00 lakh), ‘General Expenses’ (₹50.00 lakh) and ‘Building Expenses’ (₹46.00 lakh) were provided through Supplementary Grants towards expenditure in the Legislature House for MLAs.

(b) Additional funds under ‘Machinery and Equipments’ (₹300.00 lakh) and ‘Transport Expenses’ (₹30.00 lakh) were provided through reappropriation without giving specific reason.

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

|                                                                           |            |     |     |     |
|---------------------------------------------------------------------------|------------|-----|-----|-----|
| (1) <b>2011 PARLIAMENT / STATE /<br/>UNION TERRITORY<br/>LEGISLATURES</b> |            |     |     |     |
| <b>02 State / Union Territory<br/>Legislatures</b>                        |            |     |     |     |
| <b>103 Legislative Secretariat</b>                                        |            |     |     |     |
| 50 Vacant Post Provision                                                  |            |     |     |     |
| O                                                                         | 656.03     |     |     |     |
| R                                                                         | (-) 656.03 | ... | ... | ... |

## GRANT NO.28 - PARLIAMENTARY AFFAIRS AND LEGISLATION – conclud.

Funds under ‘Other Allowances’ (₹656.03 lakh – entire provision) was partly reappropriated (₹92.50 lakh) to other heads and partly surrendered (₹563.53 lakh) without giving specific reason.

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

| <i>Head</i> |                                                               | <i>Total grant or appropriation</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-------------|---------------------------------------------------------------|-------------------------------------|---------------------------|------------------------------|
|             |                                                               | <i>(In lakhs of rupees)</i>         |                           |                              |
| (1)         | <b>2011 PARLIAMENT / STATE / UNION TERRITORY LEGISLATURES</b> |                                     |                           |                              |
|             | <b>02 State / Union Territory Legislatures</b>                |                                     |                           |                              |
|             | <b>101 Legislative Assembly</b>                               |                                     |                           |                              |
|             | 01 Speaker                                                    |                                     |                           |                              |
|             |                                                               | <i>O</i> 148.20                     |                           |                              |
|             |                                                               | <i>R</i> (+) 14.97                  | 163.17                    | 163.17 ...                   |

Additional funds under ‘Travel Expenses’ (₹27.00 lakh) and ‘General Expenses’ (₹20.00 lakh) were provided through reappropriation without giving specific reason.

|     |                   |                   |       |                |
|-----|-------------------|-------------------|-------|----------------|
| (2) | 02 Deputy Speaker |                   |       |                |
|     |                   | <i>O</i> 77.90    |       |                |
|     |                   | <i>R</i> (+) 7.93 | 85.83 | 85.82 (-) 0.01 |

Additional funds under ‘Travel Expenses’ (₹20.00 lakh) were provided through reappropriation without giving specific reason.

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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 –

<i>Original</i>	<i>4,12,33,53,70</i>				
<i>Supplementary</i>	<i>15</i>				
<i>Amount surrendered during the year (March 2025)</i>					
					<i>31,10,78,93</i>

Capital –

<i>Original</i>	<i>2,49,74,29,20</i>				
<i>Supplementary</i>	<i>...</i>				
<i>Amount surrendered during the year (March 2025)</i>					
					<i>79,21,83</i>

NOTES AND COMMENTS:

(i) An amount of ₹3,11,078.93 lakh was surrendered in the Revenue Section of the *Charged* Appropriation.

(ii) An amount of ₹7,921.83 lakh was surrendered in the Capital Section of the *Charged* Appropriation.

GRANT NO.29 – DEBT SERVICING – contd.

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

<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
<i>(In lakhs of rupees)</i>			
(1) 2049 INTEREST PAYMENTS			
01 Interest on Internal Debt			
101 Interest on Market Loans			
5 Interest on Current Loans			
<i>O</i> 15,43,461.00			
<i>S</i> 0.15			
<i>R</i> (-)3,82,096.00	11,61,365.15	11,61,362.04	(-) 3.11

(a) Additional funds under Debt Servicing were provided partly through reappropriation and partly through Supplementary provision (First and second Instalment) towards payment of interest under the following heads

<i>(₹ in lakh)</i>				
Sl No	Detailed Head Nomenclature	Total	Reappropriation	Supplementary Provision (First Instalment)
1	2021-22 – 7.13% KSDL 2038 (DOM 23-02-2038) – Debt Servicing	71.30	71.30	...
2	2023-24 – 7.48% KGS 2033 (DOM 21-02-2033) – Debt Servicing	29,920.01	29,920.00	0.01
3	2023-24 – 7.45% KGS 2040 (DOM 21-02-2040) – Debt Servicing	7,450.01	7,450.00	0.01
4	2023-24 – 7.44% KGS 2039 (DOM 28-02-2034) – Debt Servicing	22,320.01	22,320.00	0.01
5	2023-24 – 7.42% KGS 2034 (DOM 28-02-2039) – Debt Servicing	14,840.01	14,840.00	0.01
6	2023-24 – 7.42% KGS 2035 (DOM 06-03-2035) – Debt Servicing	22,260.01	22,260.00	0.01
7	2023-24 – 7.41% KGS 2036 (DOM 06-03-2036) – Debt Servicing	22,230.01	22,230.00	0.01
8	2023-24 – 7.36% KGS 2034 (DOM 13-03-2034) – Debt Servicing	7,360.01	7,360.00	0.01

GRANT NO.29 – DEBT SERVICING – contd.

(₹ in lakh)

Sl No	Head of Account	Total	Reappropriation	Supplementary Provision (First Instalment)
9	2023-24 – 7.37% KGS 2037 (DOM 13-03-2037) – Debt Servicing	22,110.01	22,110.00	0.01
10	2023-24 – 7.37% KGS 2038 (DOM 13-03-2038) – Debt Servicing	14,740.01	14,740.00	0.01
11	2023-24 – 7.45% KGS 2035 (DOM 20-03-2035) – Debt Servicing	14,900.01	14,900.00	0.01
12	2023-24 – 7.45% KGS 2037 (DOM 20-03-2037) – Debt Servicing	14,900.01	14,900.00	0.01
13	2023-24 – 7.46% KGS 2038 (DOM 20-03-2038) – Debt Servicing	14,920.01	14,920.00	0.01
14	2023-24 – 7.42% KGS 2032 (DOM 27-03-2032) – Debt Servicing	7,420.01	7,420.00	0.01
15	2023-24 – 7.44% KGS 2033 (DOM 27-03-2033) – Debt Servicing	14,880.01	14,880.00	0.01
16	2024-25 – 6.95% KGS 2028 (DOM 25-09-2028) – Debt Servicing	10,425.01	10,425.00	0.01

(b) Saving under ‘New Loans for 2023-24 – Debt Servicing’ (₹2,899.01 lakh – entire provision) were partly reappropriated to other heads (₹2,661.59 lakh), without giving any specific reason and partly surrendered (₹237.42 lakh) due to economy measures.

(c) Saving under ‘New Loans for 2024-25 – Debt servicing’ (₹3,40,000.00 lakh – entire provision) were partly reappropriated to other heads (₹750.66 lakh) without giving any specific reason and partly surrendered (₹2,649.34 lakh) due to economy measures.

	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
(2)	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			
	

GRANT NO.29 – DEBT SERVICING – contd.

Saving under 'Debt Servicing' (₹10,000.00 lakh – entire provision) due to economy measures, was surrendered.

	<i>Head</i>		<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
			<i>(In lakhs of rupees)</i>		
(3)	305 Management of Debt				
	03 Consolidated Sinking Fund – Service Charge				
		<i>O</i>	10.00		
		<i>R</i>	(-) 6.07	3.93	3.93
					...

Saving under 'Debt Servicing' (₹6.07 lakh) due to economy measures, was surrendered.

(4)	03 Interest on Small Savings, Provident Funds etc.,				
	104 Interest on State Provident Funds				
	3 All India Services Provident Fund				
		<i>O</i>	800.00		
		<i>R</i>	(-) 258.38	541.62	541.62
					...

Saving under 'Debt Servicing' (₹258.38 lakh) due to economy measures, was surrendered.

(5)	117 Interest on Defined Contribution Pension Scheme				
	01 Interest paid on Government Backlog Contributions to NPS				
		<i>O</i>	10.00		
		<i>R</i>	(-) 10.00	...	...

Saving under 'Debt Servicing' (₹10.00 lakh – entire provision) due to economy measures, was surrendered.

(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				
		<i>O</i>	104.00		
		<i>R</i>	(-) 2.00	102.00	...
					(-) 102.00

Reason for saving under 'Other Charges' (₹100.00 lakh) have not been intimated (July 2025).

GRANT NO.29 – DEBT SERVICING – contd.

	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(7)	60 Interest on Other Obligations			
	701 Miscellaneous			
	02 Interest on delayed releases of FC Grants			
	<i>O</i> 1,000.00			
	<i>R</i> (-) 1,000.00	...	...	...

Saving under 'Debt Servicing' (₹1,000.00 lakh – entire provision) was surrendered, due to economy measures.

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

(1)	2049 INTEREST PAYMENTS			
	01 Interest on Internal Debt			
	101 Interest on Market Loans			
	3 Interest on Current Loans			
	<i>O</i> 10,78,599.00			
	<i>R</i> (+) 10,361.80	10,88,960.80	10,88,960.19	(-) 0.61

Additional funds under '2019-20 – 6.90% KSDL 2029 (DOM: 17-07-2029) – Debt Servicing' (₹10,350.00 lakh) were provided through reappropriation towards payment of interest.

(2)	4 Interest on Current Loans			
	<i>O</i> 7,25,318.00			
	<i>R</i> (+) 2,860.00	7,28,178.00	7,28,171.10	(-) 6.90

(a) Additional funds under '2020-21 – 6.32 per cent KSDL 2028 (DOM: 05.08.2028) – Debt Servicing' (₹3,160.00 lakh) provided through reappropriation towards payment of interest.

(b) Additional funds under '2020-21 – 6.61 per cent KSDL 2035 (DOM: 02.09.2035) – Debt Servicing' (₹6,616.00 lakh) provided through reappropriation towards payment of interest.

(c) Saving under '2020-21 – 6.85 per cent KSDL 2030 (DOM: 30.09.2030) – Debt Servicing' (₹3,425.00 lakh) due to economy measures, was surrendered.

(d) Saving under '2020-21 – 6.97 per cent KSDL 2031 (DOM: 30.09.2031) – Debt Servicing' (₹3,485.00 lakh) due to economy measures, was surrendered.

GRANT NO.29 – DEBT SERVICING – contd.

	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(3)	102 Discount on Loans			
	01 Discounts on Market Borrowing Loan			
	<i>O</i> 1.00			
	<i>R</i> (+) 20,468.29	20,469.29	20,469.29	...

Additional funds under 'Debt Servicing' (₹20,468.29 lakh) were provided through reappropriation towards payment of interest.

(4)	200 Interest on Other Internal Debts			
	9 Interest on Other Loans			
	<i>O</i> 44,791.00			
	<i>R</i> (+) 3,728.07	48,519.07	48,518.99	(-) 0.08

Additional funds under 'Interest on NABARD Loans – Debt Servicing' (₹3,719.00 lakh) were provided through reappropriation towards payment of interest.

(5)	03 Interest on Small Savings, Provident Funds etc.,			
	104 Interest on State Provident Funds			
	1 General Provident Fund			
	<i>O</i> 1,60,000.00			
	<i>R</i> (+) 1,527.15	1,61,527.15	1,61,527.15	...

Additional funds under 'General Provident Fund – Debt Servicing' (₹1,527.15 lakh) were provided through reappropriation towards payment of interest.

(6)	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			
	<i>O</i> 34,000.00			
	<i>R</i> (+) 44,968.14	78,968.14	78,968.14	...

(a) Additional funds under 'Debt Servicing' (₹44,790.86 lakh) were provided through reappropriation without giving specific reason.

(b) Additional funds under 'Interest Payment' (₹177.28 lakh) were provided through reappropriation towards payment of interest.

GRANT NO.29 – DEBT SERVICING – contd.

	<i>Head</i>	<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>		
(7)	05 Interest on Reserve Funds			
	105 Interest on General and Other Reserve Funds			
	01 Interest on SDRF Fund			
	<i>O</i> 1.00			
	<i>R</i> (+) 2,014.35	2,015.35	2,015.35	...

Additional funds under 'Debt Servicing' (₹2,238.00 lakh) were provided through reappropriation towards payment of interest proved excessive, in view of saving (₹223.65 lakh) was surrendered, due to economy measures.

(8)	60 Interest on Other Obligations			
	701 Miscellaneous			
	01 Interest on Delayed Payments			
	<i>O</i> 2.00			
	<i>R</i> (+) 300.48	302.48	302.48	...

Additional funds under 'Debt Servicing' (₹302.48 lakh) were provided through reappropriation towards payment of Interest.

(v) 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 (₹1,00,000.00 lakh) under this Grant. During the financial year 2015-16, ₹1,07,000.00 lakh was invested in Sinking Fund.

During the financial year 2024-25, 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 2025, balance under CSF stood at ₹15,60,015.00 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 ₹13,59,974.32 lakh (Dr.) and ₹15.00 lakh (Cr.) as on 1 April 2024. During 2024-25, 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 ₹15,59,974.32 lakh (Dr.) as on 31 March 2025. Further, there is also an amount of ₹15.00 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 2024-25.

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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

*(In thousands of rupees)*

| Number and Name of<br>Grant or Appropriation |                                                            | Provision<br>(including<br>Supplementary) |            | Actuals     |            | Actuals compared with the<br>Provision |             |
|----------------------------------------------|------------------------------------------------------------|-------------------------------------------|------------|-------------|------------|----------------------------------------|-------------|
|                                              |                                                            |                                           |            |             |            | More (+) / Less (-)                    |             |
|                                              |                                                            | Revenue                                   | Capital    | Revenue     | Capital    | Revenue                                | Capital     |
| 1                                            | Agriculture and Horticulture                               | 53,91,19                                  | ...        | 82,94,75    | ...        | (+) 29,03,56                           | ...         |
| 2                                            | Animal Husbandry and Fisheries                             | 2,00                                      | ...        | 5,42,07     | ...        | (+) 5,40,07                            | ...         |
| 3                                            | Finance                                                    | 44,96,50                                  | ...        | 1,76,68,83  | ...        | (+) 1,31,72,33                         | ...         |
| 4                                            | Department of Personnel and Administrative Reforms (Voted) | 1,00                                      | ...        | 2,96,80,96  | 50,00      | (+) 2,96,79,96                         | (+) 50,00   |
|                                              | - DO - (Charged)                                           | ...                                       | ...        | 18,88       | ...        | (+) 18,88                              | ...         |
| 5                                            | Home and Transport                                         | 2,00,02,00                                | ...        | 1,96,76,06  | ...        | (-) 3,25,94                            | ...         |
| 6                                            | Infrastructure Development                                 | 28,01,00                                  | 2,65,00,00 | 27,94,45    | 2,63,43,56 | (-) 6,55                               | (-) 1,56,44 |
| 7                                            | Rural Development and Panchayat Raj                        | 7,21,57,10                                | 5,00,00,00 | 7,23,46,90  | 4,96,13,68 | (+) 1,89,80                            | (-) 3,86,32 |
| 8                                            | Forest, Ecology and Environment                            | 3,93,04,00                                | 3,00,00,00 | 2,57,17,15  | 3,00,00,00 | (-) 1,35,86,85                         | ...         |
| 9                                            | Co-operation                                               | ...                                       | ...        | 4,99        | ...        | (+) 4,99                               | ...         |
| 10                                           | Social Welfare                                             | ...                                       | ...        | 2,87,89,15  | 8,74       | (+) 2,87,89,15                         | (+) 8,74    |
| 11                                           | Women and Child Development                                | 6,59,46,70                                | ...        | 6,66,58,32  | 1,60,77    | (+) 7,11,62                            | (+) 1,60,77 |
| 12                                           | Information, Tourism and Youth Services                    | ...                                       | ...        | 8,01,05     | 10,11      | (+) 8,01,05                            | (+) 10,11   |
| 13                                           | Food and Civil Supplies                                    | 1,00                                      | ...        | 2,24,54,06  | 2,50,00    | (+) 2,24,53,06                         | (+) 2,50,00 |
| 14                                           | Revenue                                                    | 48,55,00,22                               | ...        | 42,81,70,85 | ...        | (-) 5,73,29,37                         | ...         |
| 15                                           | Information Technology                                     | ...                                       | ...        | ...         | ...        | ...                                    | ...         |

## APPENDIX

### GRANT-WISE DETAILS OF ESTIMATES AND ACTUALS IN RESPECT OF RECOVERIES ADJUSTED IN THE ACCOUNTS IN REDUCTION OF EXPENDITURE

(In thousands of rupees)

| Number and Name of<br>Grant or<br>Appropriation |                                                       | Provision<br>(including<br>Supplementary) |                    | Actuals              |                    | Actuals compared with the<br>Provision |                       |
|-------------------------------------------------|-------------------------------------------------------|-------------------------------------------|--------------------|----------------------|--------------------|----------------------------------------|-----------------------|
|                                                 |                                                       |                                           |                    |                      |                    | More (+) / Less (-)                    |                       |
|                                                 |                                                       | Revenue                                   | Capital            | Revenue              | Capital            | Revenue                                | Capital               |
| 17                                              | Education                                             | 42,67,05,15                               | ...                | 48,67,13,64          | 39,31              | (+) 6,00,08,49                         | (+) 39,31             |
| 18                                              | Commerce and<br>Industries                            | 2,01,00                                   | ...                | 3,78,67              | ...                | (+) 1,77,67                            | ...                   |
| 19                                              | Urban<br>Development and<br>Housing                   | 61,45,28                                  | 12,50,00,00        | 1,56,93,25           | 12,49,96,48        | (+) 95,47,97                           | (-) 3,52              |
| 20                                              | Public Works                                          | 6,75,01,00                                | 17,00,00,00        | 6,76,43,61           | 13,78,44,87        | (+) 1,42,61                            | (-) 3,21,55,13        |
| 21                                              | Irrigation                                            | 8,00                                      | 2,00               | 83,70                | 2,12,83            | (+) 75,70                              | (+) 2,10,83           |
| 22                                              | Health and<br>Family Welfare                          | 45,01,00                                  | ...                | 31,04,75             | 49                 | (-) 13,96,25                           | (+) 49                |
| 23                                              | Labour and Skill<br>Development                       | 1,00                                      | ...                | 36,77                | ...                | (+) 35,77                              | ...                   |
| 24                                              | Energy                                                | ...                                       | ...                | ...                  | ...                | ...                                    | ...                   |
| 25                                              | Kannada and<br>Culture                                | 1,00                                      | ...                | 3,19,11              | ...                | (+) 3,18,11                            | ...                   |
| 26                                              | Planning,<br>Statistics,<br>Science and<br>Technology | ...                                       | ...                | 71,13                | ...                | (+) 71,13                              | ...                   |
| 27                                              | Law                                                   | ...                                       | ...                | 2,37,61              | ...                | (+) 2,37,61                            | ...                   |
| 28                                              | Parliamentary<br>Affairs and<br>Legislation           | ...                                       | ...                | 29,07,80             | ...                | (+) 29,07,80                           | ...                   |
| 29                                              | Debt Servicing                                        | ...                                       | ...                | 85                   | ...                | (+) 85                                 | ...                   |
|                                                 | <b>Total (Voted)</b>                                  | <b>1,20,06,66,14</b>                      | <b>40,15,02,00</b> | <b>1,30,07,89,63</b> | <b>36,95,30,84</b> | <b>(+) 10,01,23,49</b>                 | <b>(-) 3,19,71,16</b> |
|                                                 | <b>Total (Charged)</b>                                | <b>...</b>                                | <b>...</b>         | <b>19,73</b>         | <b>...</b>         | <b>(+) 19,73</b>                       | <b>...</b>            |
|                                                 | <b>GRAND TOTAL</b>                                    | <b>1,20,06,66,14</b>                      | <b>40,15,02,00</b> | <b>1,30,08,09,36</b> | <b>36,95,30,84</b> | <b>(+) 10,01,43,22</b>                 | <b>(-) 3,19,71,16</b> |

**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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