



सत्यमेव जयते

APPROPRIATION ACCOUNTS 2022 - 23



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest



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 2022-23 presents the accounts of sums expended in the year ended 31 March 2023, 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 2022-23, 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

<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>
<i>(In thousands of rupees)</i>				
(1)	(2)	(3)	(4)	(5)
1 Agriculture and Horticulture				
Revenue Voted	92,60,48,47	87,25,04,48	5,35,43,99	
Capital Voted	3,86,31,14	3,25,66,23	60,64,91	
2 Animal Husbandry and Fisheries				
Revenue Voted	27,33,30,05	26,03,87,29	1,29,42,76	
Capital Voted	3,32,01,00	2,35,18,93	96,82,07	
3 Finance				
Revenue Voted	2,88,57,90,05	2,90,34,86,32	...	1,76,96,27
				(1,76,96,27,428)
	<i>Charged</i>	<i>...</i>	<i>2,02,00</i>	
Capital Voted	88,20,47	76,22,69	11,97,78	
4 Department of Personnel and Administrative Reforms				
Revenue Voted	11,31,89,41	10,53,00,91	78,88,50	
	<i>Charged</i>	<i>1,53,46,87</i>	<i>11,97,46</i>	
Capital Voted	3,37,30,01	3,36,83,40	46,61	
	<i>Charged</i>	<i>1,15,22</i>	<i>2,54</i>	
5 Home and Transport				
Revenue Voted	1,40,66,97,16	1,32,98,43,02	7,68,54,14	
Capital Voted	22,69,87,93	22,68,96,83	91,10	
6 Infrastructure Development				
Revenue Voted	1,06,11,16	93,70,14	12,41,02	
Capital Voted	14,07,81,00	14,62,20,51	...	54,39,51
				(54,39,51,231)
7 Rural Development and Panchayat Raj				
Revenue Voted	1,76,62,98,25	1,69,35,46,16	7,27,52,09	
Capital Voted	37,50,60,42	38,99,19,49		1,48,59,07
				(1,48,59,07,094)
8 Forest, Ecology and Environment				
Revenue Voted	18,48,63,33	17,39,02,37	1,09,60,96	
	<i>Charged</i>	<i>15,60,40</i>	<i>4,54,60</i>	
Capital Voted	6,07,00,00	6,06,77,05	22,95	

SUMMARY OF APPROPRIATION ACCOUNTS

<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>
<i>(In thousands of rupees)</i>					
(1)		(2)	(3)	(4)	(5)
9 Co-operation					
Revenue	Voted	26,47,78,41	25,80,78,92	66,99,49	
Capital	Voted	2,90,61,00	2,24,57,11	66,03,89	
10 Social Welfare					
Revenue	Voted	93,69,65,49	86,64,81,28	7,04,84,21	
Capital	Voted	21,52,93,45	23,60,06,75	...	2,07,13,30 (2,07,13,30,262)
11 Women and Child Development					
Revenue	Voted	55,03,88,64	43,22,96,25	11,80,92,39	
Capital	Voted	1,56,09,70	1,55,37,08	72,62	
12 Information, Tourism and Youth Services					
Revenue	Voted	8,42,47,92	8,06,15,40	36,32,52	
Capital	Voted	2,82,76,09	2,82,73,08	3,01	
13 Food and Civil Supplies					
Revenue	Voted	29,89,87,45	30,94,15,41	...	1,04,27,96 (1,04,27,95,672)
Capital	Voted	4,75,00	4,59,48	15,52	
14 Revenue					
Revenue	Voted	1,63,97,99,77	1,68,65,11,82	...	4,67,12,05 (4,67,12,04,736)
Capital	Voted	3,44,51,00	3,29,16,71	15,34,29	
	<i>Charged</i>	<i>10,00,00</i>	<i>8,27,99</i>	<i>1,72,01</i>	
15 Information Technology					
Revenue	Voted	1,71,29,00	1,69,49,48	1,79,52	
16 Housing					
Revenue	Voted	38,92,55,99	36,61,38,61	2,31,17,38	
	<i>Charged</i>	<i>96,25,00</i>	<i>96,21,29</i>	<i>3,71</i>	
Capital	Voted	2,56,00,00	1,00,00,00	1,56,00,00	
	<i>Charged</i>	<i>2,63,07,00</i>	<i>2,63,06,88</i>	<i>12</i>	
17 Education					
Revenue	Voted	3,19,28,27,33	3,08,31,83,80	10,96,43,53	
Capital	Voted	16,28,48,00	13,97,46,47	2,31,01,53	
18 Commerce and Industries					
Revenue	Voted	12,53,73,53	12,22,63,89	31,09,64	
Capital	Voted	12,84,57,29	10,36,00,14	2,48,57,15	

SUMMARY OF APPROPRIATION ACCOUNTS

Number and name of grant or appropriation		Amount of grant or appropriation ⁽¹⁾	Expenditure	Saving	Excess (Actual excess in rupees)
(In thousands of rupees)					
(1)		(2)	(3)	(4)	(5)
19 Urban Development					
Revenue	Voted	97,59,31,57	89,46,28,76	8,13,02,81	
Capital	Voted	82,64,98,00	82,01,18,40	63,79,60	
20 Public Works					
Revenue	Voted	28,39,48,71	27,68,96,29	70,52,42	
	Charged	44,58,61	41,49,61	3,09,00	
Capital	Voted	93,33,80,17	1,00,50,35,25	...	7,16,55,08
	Charged	20,00,00	20,00,00	...	(7,16,55,08,498)
21 Water Resources					
Revenue	Voted	9,44,36,61	8,64,75,48	79,61,13	
	Charged	10,28,02,18	10,28,02,18	...	
Capital	Voted	1,81,63,15,05	1,81,63,03,72	11,33	
	Charged	30,15,44,00	30,15,44,00	...	
22 Health and Family Welfare					
Revenue	Voted	1,25,74,54,21	1,08,58,91,00	17,15,63,21	
Capital	Voted	15,83,31,18	12,30,97,10	3,52,34,08	
23 Labour and Skill Development					
Revenue	Voted	17,47,91,30	16,34,22,22	1,13,69,08	
	Charged	36,40,02	36,40,01	1	
Capital	Voted	1,94,07,00	1,94,06,34	66	
	Charged	93,88,00	93,88,00	...	
24 Energy					
Revenue	Voted	1,41,36,61,83	1,41,30,37,82	6,24,01	
Capital	Voted	11,20,92,00	11,20,92,00	...	
25 Kannada and Culture					
Revenue	Voted	2,86,21,25	2,68,67,59	17,53,66	
Capital	Voted	68,00,00	65,40,00	2,60,00	
26 Planning, Statistics, Science and Technology					
Revenue	Voted	3,44,67,99	3,28,14,60	16,53,39	
Capital	Voted	36,69,76,23	36,69,72,41	3,82	

SUMMARY OF APPROPRIATION ACCOUNTS

<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>
<i>(In thousands of rupees)</i>					
(1)		(2)	(3)	(4)	(5)
27 Law					
Revenue	Voted	14,41,87,09	12,63,89,31	1,77,97,78	
	<i>Charged</i>	<i>3,08,13,37</i>	<i>2,75,92,81</i>	<i>32,20,56</i>	
Capital	Voted	7,37,00	1,57,89	5,79,11	
	<i>Charged</i>	<i>2,56,50</i>	<i>2,53,23</i>	<i>3,27</i>	
28 Parliamentary Affairs and Legislation					
Revenue	Voted	3,60,21,15	3,34,26,33	25,94,82	
	<i>Charged</i>	<i>7,22,00</i>	<i>3,51,87</i>	<i>3,70,13</i>	
Capital	Voted	1,02,00	98,67	3,33	
	<i>Charged</i>	<i>2,00</i>	<i>...</i>	<i>2,00</i>	
29 Debt Servicing					
Revenue	<i>Charged</i>	<i>3,13,94,60,58</i>	<i>3,14,27,40,75</i>	<i>...</i>	<i>32,80,17</i> <i>(32,80,17,000)</i>
Capital	<i>Charged</i>	<i>1,59,76,44,00</i>	<i>1,59,42,49,03</i>	<i>33,94,97</i>	
REVENUE	VOTED	19,51,01,03,12	18,71,01,24,95	87,48,14,45	7,48,36,28 (7,48,36,27,836)
	CHARGED	3,31,02,83,09	3,30,78,05,79	57,57,47	32,80,17 (32,80,17,000)
CAPITAL	VOTED	5,79,86,22,13	5,77,99,23,73	13,13,65,36	11,26,66,96 (11,26,66,97,085)
	CHARGED	1,93,82,59,26	1,93,46,84,35	35,74,91	
TOTAL	VOTED	25,30,87,25,25	24,49,00,48,68	1,00,61,79,81	18,75,03,24 (18,75,03,24,921)
	CHARGED	5,24,85,42,35	5,24,24,90,14	93,32,38	32,80,17 (32,80,17,000)
GRAND TOTAL		30,55,72,67,60	29,73,25,38,82	1,01,55,12,19	19,07,83,41 (19,07,83,41,921)

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:

- 03 Finance
- 13 Food and Civil Supplies
- 14 Revenue

Capital Portion:

- 06 Infrastructure Development
- 07 Rural Development and Panchayath Raj
- 10 Social Welfare
- 20 Public Works

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

Revenue Portion:

- 29 Debt Servicing

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

(2) The Provision made through Supplementary Estimates include funds to cover additional funds released (₹10,94,860.38 lakh) across 21 grants under Revenue / Capital Section through 147 Executive Orders (this is only illustrative) 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.	1,01,623.40	42,173.90
(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.	2,88,849.00	54,953.94
(c)	Revenue Voted	For adjustment of unspent balances under Deposit Accounts of Panchayat Raj Institutions.	1,09,563.77	...
(d)	Revenue Voted	For adjustment of payment of compensation under 'The Karnataka Guarantee of Services to Citizens Act, 2011.	265.00	...
(e)	Revenue Voted	For adjustment of Suspense transactions (Stock and Works Advances) within the Public Works and Water Resource Departments.	1,105.00	...
	Capital Voted		72.00	...
(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.	2,979.91	...
(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 etc., adjusted in the accounts as reduction of expenditure	...	4,17,317.97
	Revenue Charged		...	42.41
	Capital Voted		...	5,549.63

(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 the amount spent out of advances from the Contingency Fund which was not recouped to the Fund till the close of the year. Details of expenditure incurred are furnished below:

Number and Name of the Grant / Appropriation	Major Head of Account	Amount of advances drawn from the Contingency Fund during the year but remained un-recouped till the close of the year 2022-23.
<i>(₹ in thousand)</i>		
-Nil-		

(7) The reconciliation between the total expenditure according to the Appropriation Accounts for 2022-23 and that shown in the Finance Accounts for that year is indicated below:-

	<i>Charged</i>		<i>Voted</i>	
	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
<i>(₹ in thousand)</i>				
Total expenditure according to the Appropriation Accounts	3,30,78,05,79	1,93,46,84,35	18,71,01,24,95	5,77,99,23,73
Deduct – Total of recoveries*	42,41	...	45,94,91,87	6,05,03,57
Net total expenditure as shown in Statement No.11 of the Finance Accounts ^(#)	3,30,77,63,38	1,93,46,84,35	18,25,06,33,08	5,71,94,20,16

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

(#) The total expenditure figures as per Finance Accounts is ₹29,21,24.99 crore, as per Appropriation Accounts is ₹29,21,25.01 crore, the difference of ₹0.02 crore is due to rounding off.



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 2023 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 2023 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 2023.

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: __/__/__

Place: New Delhi

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

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

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
<i>(In thousands of rupees)</i>				
MAJOR HEADS:				
2202	GENERAL EDUCATION			
2225	WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES			
2401	CROP HUSBANDRY			
2402	SOIL AND WATER CONSERVATION			
2406	FORESTRY AND WILD LIFE			
2408	FOOD, STORAGE AND WAREHOUSING			
2415	AGRICULTURAL RESEARCH AND EDUCATION			
2435	OTHER AGRICULTURAL PROGRAMMES			
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	81,87,26,85			
Supplementary	10,73,21,62	92,60,48,47	87,25,04,48	(-) 5,35,43,99
Amount surrendered during the year (March 2023)				6,95,43,74

Capital –

Original	2,69,81,01			
Supplementary	1,16,50,13	3,86,31,14	3,25,66,23	(-) 60,64,91
Amount surrendered during the year (March 2023)				60,64,90

GRANT NO.1 - AGRICULTURE AND HORTICULTURE – contd.

NOTES AND COMMENTS:

(i) An amount of ₹69,543.74 lakh was surrendered in the Revenue section.

(ii) An amount of ₹6,064.90 lakh was surrendered in the Capital section.

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

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakh of rupees)</i>	<i>Excess (+) Saving (-)</i>
(1)	2202 GENERAL EDUCATION			
	80 General			
	107 Scholarships			
	06 Scholarships to Farmers Children			
	O 20,000.00			
	S 81,000.00			
	R (-) 41,088.03	59,911.97	59,911.97	...

(a) Additional funds under ‘Scholarships and Incentives’ (₹81,000.00 lakh) provided through Supplementary Provision (First Instalment) towards ‘Raitha Vidhya Nidhi Scheme’ proved excessive, in view of saving (₹39,082.32 lakh) reappropriated to other heads, due to less number of beneficiaries.

(b) Saving under ‘SDP / Aspirational Taluk’ (₹2,000.00 lakh) due to less number of beneficiaries, was reappropriated to other heads.

(2)	2401 CROP HUSBANDRY			
	103 Seeds			
	22 CSS – Central Share – Sub-Mission on Seed and Planting Material			
	O 60.00			
	R (-) 60.00	...	...	...

Saving under ‘Other Expenses’ (₹60.00 lakh – entire provision) due to non-release of funds by Government of India, was surrendered.

(3)	23 CSS – State Share – Sub-Mission on Seed and Planting Material			
	O 40.00			
	R (-) 40.00	...	...	...

Saving under ‘Other Expenses’ (₹40.00 lakh – entire provision) due to non-release of funds by Government of India, was surrendered.

GRANT NO.1 - AGRICULTURE AND HORTICULTURE – contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakh of rupees)</i>	<i>Excess (+) Saving (-)</i>
(4)	108 Commercial Crops				
	1 Agriculture Department				
		O 32,471.00			
		R (-) 30,603.87	1,867.13	1,867.13	...
	(a) Saving under ‘CSS – State Share – PMKSY (NMSA – Chief Minister’s Sookshma Neeravari Yojane) – Subsidies’ (₹21,700.00 lakh – entire provision), ‘Scheduled Caste Sub Plan’ (₹5,500.00 lakh – entire provision), ‘Tribal Sub Plan’ (₹2,500.00 lakh – entire provision) and ‘Other Expenses’ (₹300.00 lakh – entire provision) was reappropriated to other heads, due to non-release of funds by Government of India.				
	(b) Saving under ‘NABARD Works’ (₹603.87 lakh) due to non-release of funds by Government of India, was surrendered.				
(5)	109 Extension and Farmers’ Training				
	34 CSS – Central Share – Sub-Mission on Agriculture Extension and Technology				
		O 2,152.00			
		R (-) 603.60	1,548.40	1,548.40	...
	Saving under ‘Other Expenses’ (₹603.60 lakh) due to non-release of funds by Government of India, was surrendered.				
(6)	35 CSS – State Share – Sub-Mission on Agriculture Extension and Technology				
		O 1,434.00			
		R (-) 401.73	1,032.27	1,032.27	...
	Saving under ‘Other Expenses’ (₹401.73 lakh) was surrendered, without giving specific reasons.				
(7)	111 Agricultural Economics and Statistics				
	08 Comprehensive Horticulture Development				
		O 7,600.00			
		R (-) 1,120.71	6,479.29	6,479.28	(-) 0.01

GRANT NO.1 - AGRICULTURE AND HORTICULTURE – contd.

(a) Additional funds under ‘Tribal Sub Plan’ (₹428.00 lakh) provided through reappropriation towards payment to beneficiaries proved excessive, in view of saving (₹40.21 lakh) surrendered, due to less number of beneficiaries.

(b) Saving under ‘Other Expenses’ (₹201.40 lakh) was partly reappropriated to other heads (₹86.40 lakh) and partly surrendered (₹115.00 lakh) due to less number of beneficiaries.

(c) Saving under ‘Subsidies’ (₹516.64 lakh) was partly reappropriated to other heads (₹428.00 lakh) and partly surrendered (₹88.64 lakh) due to less number of beneficiaries.

(d) Saving under ‘Scheduled Caste Sub Plan’ (₹790.46 lakh) was partly reappropriated to other heads (₹500.00 lakh) and partly surrendered (₹290.46 lakh) due to less number of beneficiaries.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakh of rupees)</i>	<i>Excess (+) Saving (-)</i>
(8)	113 Agricultural Engineering			
	02 CSS – Central Share – Sub Mission on Agricultural Mechanisation			
	O 16,800.00			
	R (-) 6,451.25	10,348.75	10,348.75	...

Saving under ‘Subsidies’ (₹3,697.65 lakh), ‘Scheduled Caste Sub Plan’ (₹1,934.89 lakh) ‘Tribal Sub Plan’ (₹596.20 lakh) and ‘Other Expenses’ (₹222.51 lakh) due to non-release of funds by Government of India, was reappropriated to other heads.

(9)	03 CSS – State Share – Sub Mission on Agricultural Mechanisation			
	O 11,200.00			
	R (-) 4,300.84	6,899.16	6,899.16	...

Saving under ‘Subsidies’ (₹2,465.10 lakh), ‘Scheduled Caste Sub Plan’ (₹1,289.92 lakh), ‘Tribal Sub Plan’ (₹397.46 lakh) and ‘Other Expenses’ (₹148.36 lakh) was reappropriated to other heads due to non-release of funds by Government of India.

(10)	119 Horticulture and Vegetable Crops			
	4 Development of Farms and Nurseries			
	O 15,780.00			
	R (-) 1,813.30	13,966.70	13,966.70	...

GRANT NO.1 - AGRICULTURE AND HORTICULTURE – contd.

(a) (i) Additional funds under ‘CSS – State Share – National Horticultural Mission – Scheduled Caste Sub Plan’ (₹41.98 lakh) were provided through reappropriation towards meeting of expenditure due to increase in number of beneficiaries.

(ii) Additional funds under ‘Scheduled Caste Sub Plan’ (₹41.98 lakh) were provided through reappropriation towards State share of funds.

(iii) Saving under ‘Subsidies’ (₹881.98 lakh) and ‘Tribal Sub Plan’ (₹32.00 lakh) was reappropriated to other heads due to non-release of grants from Government of India.

(b) (i) Additional funds under ‘CSS – Central Share – National Horticultural Mission – Scheduled Caste Sub Plan’ (₹122.37 lakh) were provided through reappropriation, due to increase in number of beneficiaries.

(ii) Saving under ‘Subsidies’ (₹982.37 lakh) and ‘Tribal Sub Plan’ (₹46.00 lakh) due to non-release of funds by Government of India, was reappropriated to other heads.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakh of rupees)</i>		
(11)	5 Demonstration and Laboratories			
	O	1,400.00		
	R	(-) 358.61	1,041.39	1,041.38
				(-) 0.01

(a) Additional funds under ‘Development of Departmental Laboratories – Maintenance Expenditure’ (₹35.00 lakh) were provided through reappropriation towards expenditure on Departmental Laboratories

(b) Saving under ‘Other Expenses’ (₹391.26 lakh) due to non-release of funds by Government of India, was reappropriated to other heads.

(12) **800 Other Expenditure**

1 Agriculture Department

O	2,37,293.33			
R	(-) 1,32,613.39	1,04,679.94	1,04,679.94	...

(a) (i) Saving under ‘Pradhan Mantri Kissan Samman Yojane – Financial Assistance / Relief’ (₹80,994.22 lakh) was partly reappropriated to other heads (₹80,389.75 lakh) and partly surrendered (₹604.47 lakh) due to less number of beneficiaries.

GRANT NO.1 - AGRICULTURE AND HORTICULTURE – contd.

(ii) Saving under ‘Scheduled Caste Sub Plan’ (₹15,935.00 lakh) was partly reappropriated to other heads (₹3,800.00 lakh) and partly surrendered (₹12,135.00 lakh) due to less number of beneficiaries.

(iii) Saving under ‘Tribal Sub Plan’ (₹7,092.46 lakh) was partly reappropriated to other heads (₹1,000.00 lakh) and partly surrendered (₹6,092.46 lakh) due to less number of beneficiaries.

(b) (i) Saving under ‘CSS – Central Share – Rashtriya Krishi Vikas Yojane (RKVY) – Subsidies’ (₹2,917.00 lakh) was partly reappropriated to other heads (₹139.23 lakh) and partly surrendered (₹2,777.77 lakh) due to non-release of funds by the Government of India.

(ii) Saving under ‘Scheduled Caste Sub Plan’ (₹2,489.00 lakh) was partly reappropriated to other heads (₹30.59 lakh) and partly surrendered (₹2,458.41 lakh) due to non-release of funds by the Government of India.

(iii) Saving under ‘Grants-in-Aid – General’ (₹6,750.50 lakh), ‘Other Expenses’ (₹1,327.30 lakh) and ‘Tribal Sub Plan’ (₹1,283.32 lakh) was surrendered, due to non-release of funds by the Government of India

(c) Saving under ‘Vacant Post Provision – Other Allowance’ (₹3,960.00 lakh – entire provision) was partly reappropriated to other salary heads (₹1,496.08 lakh) and partly surrendered (₹2,463.92 lakh) due to non-filling up of vacant posts.

(d) (i) Saving under ‘CSS – State Share – Rashtriya Krishi Vikas Yojane (RKVY) – Subsidies’ (₹2,823.20 lakh) was partly reappropriated to other heads (₹92.49 lakh) and partly surrendered (₹2,730.071 lakh) due to non-release of funds by the Government of India.

(ii) Saving under ‘Scheduled Caste Sub Plan’ (₹1,188.94 lakh) was partly reappropriated to other heads (₹20.06 lakh) and partly surrendered (₹1,168.88 lakh) due to non-release of funds by the Government of India.

(iii) Saving under ‘Tribal Sub Plan’ (₹447.66 lakh), ‘Other Expenses’ (₹884.90 lakh) and ‘Grants-in-Aid – General’ (₹4,500.34 lakh) due to non-release of funds by Government of India, was surrendered.

GRANT NO.1 - AGRICULTURE AND HORTICULTURE – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakh of rupees)</i>	<i>Excess (+) Saving (-)</i>
(13)	2402 SOIL AND WATER CONSERVATION			
	102 Soil Conservation			
	31 Sujala:3 – Programs Approved under exit strategy			
	O 154.54			
	R (-) 154.54	...	...	...
	(a) Saving under ‘Grants-in-Aid – General’ (₹77.20 lakh – entire provision) was partly reappropriated to other heads (₹45.80 lakh) and partly surrendered (₹31.40 lakh) without giving specific reasons.			
	(b) Saving under ‘General Expenses’ (₹77.30 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 also.			
(14)	32 CSS – State Share – PMKSY – Watershed Development Component			
	O 3,000.00			
	R (-) 3,000.00	...	...	...
	Saving under ‘Scheduled Caste Sub Plan’ (₹515.00 lakh – entire provision), ‘Major Works’ (₹1,976.00 lakh – entire provision), ‘Other Expenses’ (₹300.00 lakh – entire provision) and ‘Tribal Sub Plan’ (₹209.00 lakh – entire provision) due to non-release of funds by the Government of India, was reappropriated to other heads.			
(15)	103 Land Reclamation and Development			
	06 World Bank Assisted REWARD (Rejuvenating of Watersheds for Agricultural Resilience through Innovative Development) (Project – EAP)			
	O 10,000.00			
	R (-) 5,000.00	5,000.00	5,000.00	...

Saving under ‘General Expenses’ (₹3,250.00 lakh) and ‘Grants-in-Aid – General’ (₹1,750.00 lakh) due to delay in implementation of projects, was reappropriated to other heads. Saving occurred under this head during 2021-22 also.

GRANT NO.1 - AGRICULTURE AND HORTICULTURE – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakh of rupees)</i>	<i>Excess (+) Saving (-)</i>
(16)	2406 FORESTRY AND WILD LIFE			
	02 Environmental Forestry and Wild Life			
	112 Public Gardens			
	17 Horticulture Parks and Gardens			
	O 2,500.00			
	R (-) 300.32	2,199.68	2,096.20	(-) 103.48

Saving under 'Major Works' (₹300.00 lakh) due to non-receipt of sanction for undertaking new projects, was reappropriated to other heads. Reasons for final saving (₹103.48 lakh) have not been intimated (July 2023).

(17)	2408 FOOD, STORAGE AND WAREHOUSING			
	01 Food			
	103 Food Processing			
	01 CSS – PM Formalisation of Micro Food Processing Enterprises (PMFME)			
	O 1,746.00			
	R (-) 1,225.96	520.04	520.04	...

(a) Saving under 'Subsidies' (₹816.69 lakh) was partly reappropriated to other heads (₹100.00 lakh) and partly surrendered (₹716.69 lakh) due to non-release of funds by Government of India.

(b) Saving under 'Scheduled Caste Sub Plan' (₹263.35 lakh) was partly reappropriated to other heads (₹250.00 lakh) and partly surrendered (₹13.35 lakh) due to non-release of funds by Government of India.

(c) Saving under 'Tribal Sub Plan' (₹86.45 lakh) was partly reappropriated to other heads (₹50.00 lakh) and partly surrendered (₹36.45 lakh) due to non-release of funds by Government of India.

(d) Saving under 'Other Expenses' (₹59.47 lakh) due to non-release of funds by Government of India, was surrendered.

GRANT NO.1 - AGRICULTURE AND HORTICULTURE – contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakh of rupees)</i>	<i>Excess (+) Saving (-)</i>
(18) 2435 OTHER AGRICULTURAL PROGRAMMES			
01 Marketing and Quality Control			
101 Marketing Facilities			
01 Formation and Promotion of Amrith Famer's Producer's Organisations			
O 7,046.00			
R (-) 2,236.98	4,809.02	4,809.03	(+) 0.01

(a) Saving under 'Grants-in-Aid – General' (₹1,861.50 lakh) was partly reappropriated to other heads (₹1,500.00 lakh) and partly surrendered (₹361.50 lakh) due to delay in tender process and non-receipt of bills in time.

(b) Saving under 'Special Development Plan' (₹375.48 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 also.

(19) 2851 VILLAGE AND SMALL INDUSTRIES				
107 Sericulture Industries				
1 State Sericulture Industries				
O 25,959.57				
S 540.72				
R (-) 1,657.63	24,842.66	22,661.46	(-) 2,181.20	

(a) (i) Additional funds under 'Commissionerate of Sericulture Department – Salaries' (₹69.00 lakh) provided through reappropriation towards payment of salaries proved unnecessary, in view of saving (₹439.08 lakh) surrendered, without giving specific reasons.

(ii) Additional funds under 'Grants-in-Aid – Pensions' (₹40.72 lakh) were provided through Supplementary Provision (Second Instalment) for KSSDRI as a State Contribution for EPF of permanent employees.

(iii) Saving under 'Daily Wages' (₹108.94 lakh) was partly reappropriated through reappropriation (₹69.00 lakh) and partly surrendered (₹39.94 lakh) without giving specific reasons.

(iv) Saving under 'Grants-in-Aid – Salaries' (₹88.62 lakh), 'Pension and Retirement Benefits' (₹39.03 lakh) and 'Building Expenses' (₹23.91 lakh) was surrendered, without giving specific reasons.

GRANT NO.1 - AGRICULTURE AND HORTICULTURE – contd.

(b) (i) Additional funds under ‘Programs Implemented by Price Stabilization Fund – Major Works’ (₹500.00 lakh) through Supplementary Provision (First Instalment) towards gradation of Sericulture Training Centres proved unnecessary, in view of final saving (₹590.18 lakh), reasons for which have not been intimated (July 2023).

(ii) Additional funds under ‘Other Expenses’ (₹250.00 lakh) were provided through reappropriation towards providing of infrastructure and modernisation of 55 sericulture markets in the state.

(iii) Saving under ‘Subsidies’ (₹250.00 lakh) due to non-receipt of proposals from reelers for development of raw silk, was reappropriated to other heads. Reasons for final saving (₹1,577.21 lakh) have not been intimated (July 2023)

(c) Saving under ‘CSS – State Share – PMKSY (NMSA) – Sericulture – Subsidies’ (₹756.00 lakh – entire provision), ‘Scheduled Caste Sub Plan’ (₹80.00 – entire provision), ‘Tribal Sub Plan’ (₹40.00 lakh – entire provision) and ‘Other Expenses (₹30.00 lakh – entire provision) was surrendered, without giving specific reasons.

(d) Saving under ‘Sericulture Development Programme – Scheduled Caste Sub Plan’ (₹25.84 lakh) and ‘Subsidies’ (₹44.75 lakh) was surrendered, without giving specific reasons.

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

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakh of rupees)</i>		
(1)	2401 CROP HUSBANDARY			
	001 Direction and Administration			
	1 Agriculture Department			
	O	15,492.44		
	S	1,650.00		
	R	(+) 450.44	17,592.88	17,592.88 ...

(a) (i) Additional funds under ‘Commissionerate of Agriculture – Salaries’ (₹414.35 lakh) provided through reappropriation towards payment of salary proved excessive, in view of saving (₹374.24 lakh) surrendered, due to non-submission of bills in time.

(ii) Additional funds under ‘General Expenses’ (₹97.22 lakh) were provided through reappropriation towards establishing of Project Monitoring unit by Earnst & Young Company, Administrative expenses of Directorate of Secondary agriculture and seed production.

GRANT NO.1 - AGRICULTURE AND HORTICULTURE – contd.

(iii) Additional funds under ‘Building Expenses’ (₹255.35 lakh) provided through reappropriation towards payment of higher electricity charges and for administrative expenses of secondary agricultural directorate proved excessive in view of saving (₹27.14 lakh) due to delay in fixing of rent for offices of public works department.

(iv) Additional funds ‘Grants-in-Aid – General’ (₹1,730.00 lakh) were provided through Supplementary Provision (First Instalment) (₹1,650.00 lakh) towards implementation and Development in Smart Agriculture (CIDSa) and through reappropriation (₹80.00 lakh) due to increase in remuneration to Agricultural university students.

(v) Additional funds under ‘Transport Expenses’ (₹300.00 lakh) were provided through reappropriation towards payment of increased rent for contract vehicles.

(b) Saving under ‘Secondary Agriculture Directorate – Other Expenses’ (₹257.40 lakh) was partly reappropriated (₹70.35 lakh) and partly surrendered (₹187.05 lakh) without giving specific reasons.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakh of rupees)</i>		
(2)	102 Food Grain Crops			
	08 CSS – Central Share – National Food Security Mission Other Crops and Oil Seeds			
	O	10,000.00		
	R	(+) 745.32	10,745.32	10,747.32
				(+) 2.00

Additional funds under ‘Subsidies’ (₹611.27 lakh), ‘Other Expenses’ (₹60.00 lakh), ‘Scheduled Caste Sub Plan’ (₹43.06 lakh) and ‘Tribal Sub Plan’ (₹30.99 lakh) were provided through reappropriation towards release of third instalment of Central Government funds under National Food Security Mission.

GRANT NO.1 - AGRICULTURE AND HORTICULTURE – contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakh of rupees)</i>	<i>Excess (+) Saving (-)</i>
(3)	09 CSS –State Share – National Food Security Mission Other Crops and Oil Seeds				
	O	6,666.66			
	R	(+) 496.89	7,163.55	7,163.55	...

Additional funds under ‘Subsidies’ (₹407.49 lakh), ‘Other Expenses’ (₹40.00 lakh) ‘Scheduled Caste Sub Plan’ (₹28.93 lakh) and ‘Tribal Sub Plan’ (₹20.47 lakh) were provided through reappropriation towards release of third instalment share of State Government Funds under National Food Security Mission.

(4)	30 CSS – Central Share – Paramparagat Krishi Vikas Yojane				
	O	345.09			
	S	0.86	345.95	858.50	(+) 512.55

Reasons for excess under ‘Subsidies’ (₹384.41 lakh), ‘Scheduled Caste Sub Plan’ (₹92.26 lakh) and ‘Tribal Sub Plan’ (₹35.88 lakh) have not been intimated (July 2023).

(5)	31 CSS – State Share – Paramparagat Krishi Vikas Yojane				
	O	230.06			
	S	0.57	230.63	572.33	(+) 341.70

Reason for excess under ‘Subsidies’ (₹256.29 lakh), ‘Scheduled Caste Sub Plan’ (₹61.50 lakh) and ‘Tribal Sub Plan’ (₹23.91 lakh) have not been intimated (July 2023).

(6)	104 Agricultural Farms				
	12 Organic Farming and Millets Programmes				
	O	2,000.00			
	R	(+) 472.05	2,472.05	2,472.05	...

(a) Additional funds under ‘Subsidies’ (₹510.00 lakh) and ‘Scheduled Caste Sub Plan’ (₹50.26 lakh) were provided through reappropriation towards increased expenditure due to increase in beneficiaries under this scheme.

(b) Saving under ‘Scheduled Caste Sub Plan’ (₹80.00 lakh) was reappropriated to other heads due to less number of beneficiaries.

GRANT NO.1 - AGRICULTURE AND HORTICULTURE – contd.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakh of rupees)</i>	<i>Excess (+) Saving (-)</i>
(7) 108 Commercial Corps			
2 Horticulture Department			
O	57,638.00		
S	148.18		
R	(+ 4,979.65	62,765.83	73,096.51
			(+ 10,330.68

(a) (i) Additional funds under ‘CSS – State Share – National Mission on Edible Oil – Oil Palm – Scheduled Caste Sub Plan’ (₹63.07 lakh) were partly provided through Supplementary Provision (First Instalment) (₹42.05 lakh) towards Central Government Share and partly through reappropriation (₹21.02 lakh) towards State Share of Funds.

(ii) Additional funds under ‘Tribal Sub Plan’ (₹25.83 lakh) were provided partly through Supplementary Provision (First Instalment) (₹17.22 lakh) and partly through reappropriation (₹8.61 lakh) towards Central Government Share of Funds.

(b) (i) Additional funds under ‘CSS – Central Share – National Mission on Edible Oil – Oil Palm – Scheduled Caste Sub Plan’ (₹63.08 lakh) partly provided through Supplementary Provision (First Instalment) towards Central Government Share of Funds proved excessive, in view of saving (₹63.00 lakh) reappropriated to other heads, due to transfer of funds directly to ESCROW account.

(ii) Additional funds under ‘Tribal Sub Plan’ (₹25.83 lakh) were partly provided through Supplementary Provision (First Instalment) (₹17.22 lakh) and partly through reappropriation (₹8.61 lakh) to other heads proved excessive, in view of saving (₹25.00 lakh) reappropriated to other heads due to transfer of funds directly to ESCROW account.

(iii) Saving under ‘Subsidies’ (₹386.00 lakh) due to funds directly transferred to ESCROW account, were reappropriated to other heads.

(c) Saving under ‘CSS Central Share – Pradhana Mantri Krishi Sinchayi Yojane – NMSA – Per Drop More Crop – Other Expenses’ (₹674.00 lakh), ‘Subsidies’ (₹3,703.00 lakh) ‘Scheduled Caste Sub Plan’ (₹895.00 lakh) and ‘Tribal Sub Plan’ (₹98.00 lakh) due to non-release of funds by the Government of India, was reappropriated to other heads.

(d) Saving under ‘Central Sector – Integrated Farming in Coconut Productivity Improvement Programme – Financial Assistance / Relief’ (₹1,026.00 lakh) was reappropriated to other heads, due to transfer of funds directly to ESCROW account.

GRANT NO.1 - AGRICULTURE AND HORTICULTURE – contd.

(e) Additional funds under ‘CSS – State Share – PMSKY – (PDMC - Horticulture) – Subsidies’ (₹8,770.41 lakh), ‘Scheduled Caste Sub Plan’ (₹2,626.22 lakh) and ‘Tribal Sub Plan’ (₹423.12 lakh) were provided through reappropriation towards state share of funds.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakh of rupees)</i>	<i>Excess (+) Saving (-)</i>
(8)	110 Crop Insurance			
	07 New Crop Insurance Scheme			
	O 92,672.56			
	R (+) 1,56,630.49	2,49,303.05	2,49,303.05	...

(a) Additional funds under ‘Subsidies’ (₹1,37,410.00 lakh) were provided through reappropriation towards State Share of funds under Fasal Bhima Scheme.

(b) Additional funds under ‘Scheduled Caste Sub Plan’ (₹20,000.00 lakh) provided through reappropriation towards State Share of funds under Fasal Bhima Scheme proved excessive, in view of saving (₹3,500.00 lakh) surrendered, without giving specific reasons.

(c) Additional funds under ‘Tribal Sub Plan’ (₹7,690.00 lakh) provided through reappropriation towards State Share of funds under Fasal Bima Scheme proved excessive, in view of saving (₹1,500.00 lakh) surrendered, without giving specific reasons.

(d) Saving under ‘Honorarium’ (₹3,425.05 lakh) was partly reappropriated (₹3,026.72 lakh) and partly surrendered (₹398.33 lakh) without giving specific reasons.

(9)	114 Development of Oil Seeds			
	01 CSS – Central Share – National Mission on Edible Oils – Oil Seeds (NMEO – Oil Seeds)			
	O ...			
	S 4.00			
	R (+) 414.67	418.67	418.67	...

Additional funds under ‘Subsidies’ (₹301.83 lakh), ‘Scheduled Caste Sub Plan’ (₹70.54 lakh) and ‘Tribal Sub Plan’ (₹28.30 lakh) were provided through reappropriation towards Central Share of funds.

GRANT NO.1 - AGRICULTURE AND HORTICULTURE – contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakh of rupees)</i>	<i>Excess (+) Saving (-)</i>
(10)	06 CSS – State Share – National Mission on Edible Oils – Oil Seeds (NMEO – Oil Seeds)				
	O	...			
	S	4.00			
	R	(+) 275.12	279.12	279.12	...

Additional funds under ‘Subsidies’ (₹200.89 lakh) and ‘Scheduled Caste Sub Plan’ (₹46.70 lakh) were provided through reappropriation towards State Government share of funds.

(11) 2402 SOIL AND WATER CONSERVATION

101 Soil Survey and Testing

03 CSS – Central Share – Project on Management of Soil Health

O	4.00			
R	(+) 109.01	113.01	113.01	...

Additional funds mainly under ‘Other Expenses’ (₹86.37 lakh) were provided through reappropriation towards release of first instalment of State Share of funds.

(12) 04 CSS – State Share – Project on Management of Soil Health

O	4.00			
R	(+) 71.33	75.33	75.33	...

Additional funds under ‘Other Expenses’ (₹57.25 lakh) were provided through reappropriation towards release of first instalment of State Share of funds.

(13) 102 Soil Conversation

30 CSS – Central Share – Pradhana Mantri Krishi Sinchayi Yojane – Watershed Development Component 2.0 (PMKSY – WDC 2.0)

O	3,000.00			
S	11,423.00	14,423.00	19,271.00	(+) 4,848.00

Additional funds under ‘Other Expenses’ (₹842.30 lakh), ‘Major Works’ (₹6,913.70 lakh), ‘Scheduled Caste Sub Plan’ (₹3,369.00 lakh) and ‘Tribal Sub Plan’ (₹298.00 lakh) provided through Supplementary Provision (First and Second Instalment) towards Central Share of funds proved insufficient, in view of excess (₹484.80 lakh), (₹3,046.20 lakh), (₹832.00 lakh) and (₹485.00 lakh) respectively.

GRANT NO.1 - AGRICULTURE AND HORTICULTURE – contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakh of rupees)</i>	<i>Excess (+) Saving (-)</i>
(14)	33	CSS – State Share – Pradhana Mantri Krishi Sinchayi Yojane – Watershed Development Component 2.0 (PMKSY – WDC 2.0)			
		O	2,000.00		
		S	7,615.33	9,615.33	(+) 3,232.00

Additional funds under ‘Other Expenses’ (₹561.53 lakh), ‘Major Works’ (₹4,608.80 lakh), ‘Scheduled Caste Sub Plan’ (₹2,246.67 lakh) and ‘Tribal Sub Plan’ (₹198.33 lakh) provided through Supplementary Provision (First and Second Instalment) towards State Share of funds proved insufficient, in view of excess (₹323.20 lakh), (₹2,030.80 lakh), (₹554.67 lakh) and (₹323.33 lakh) respectively, reasons for which have not been intimated (July 2023).

(15) **2408 FOOD, STORAGE AND
WAREHOUSING**

01 Food

103 Food Processing

02 CSS – State Share – PM
Formalisation of Micro Food
Processing Enterprises – PMFME

O	1,164.00			
R	(+) 1,115.00	2,279.00	2,279.00	...

Additional funds under ‘Subsidies’ (₹1,115.00 lakh) were provided through reappropriation towards State Share of funds under PMFME scheme.

(16) **2415 AGRICULTURAL
RESEARCH AND
EDUCATION**

80 General

004 Research

1 UAS Bangalore

O	26,253.86			
R	(+) 465.88	26,719.74	26,719.59	(-) 0.15

(a) Additional funds under ‘UAS Bangalore – Research and Education – Grants-in-Aid – Salaries’ (₹365.88 lakh) were provided through reappropriation towards payment of salaries to university lecturers and non teaching staff.

GRANT NO.1 - AGRICULTURE AND HORTICULTURE – contd.

(b) Additional funds under ‘GIA Contract / Outsource’ (₹342.95 lakh) were provided through reappropriation towards payment of wages to daily wage employees.

(c) Additional funds under ‘Scheduled Caste Sub Plan’ (₹70.00 lakh) and ‘Tribal Sub Plan’ (₹30.00 lakh) were provided towards payment of other expenses of SC/ST candidates.

(d) Saving under ‘Daily Wages’ (₹342.95 lakh – entire provision) due to technical problems in drawing of salaries of daily wage workers, was reappropriated to other heads.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakh of rupees)</i>		
(17)	277 Education			
	5 UAS Shivamogga			
	O	6,071.48		
	R	(+) 408.59	6,480.07	6,475.99
				(-) 4.08

(a) Additional funds under ‘Grants-in-Aid – Salaries’ (₹308.59 lakh) were provided through reappropriation towards payment of salaries to University lectures and non-teaching staff.

(b) Additional funds under ‘GIA Contract / Outsource’ (₹214.18 lakh) were provided through reappropriation towards payment of wages to daily wage employees.

(c) Additional funds under ‘Scheduled Caste Sub Plan’ (₹70.00 lakh) and ‘Tribal Sub Plan’ (₹30.00 lakh) were provided towards payment of other expenses of SC/ST candidates.

(d) Saving under ‘Daily Wages’ (₹214.18 lakh – entire provision) due to technical problems in drawing of salaries of daily wage workers, was reappropriated to other heads.

(v) Saving in the Capital section mainly occurred as under:

(1) **4401 CAPITAL OUTLAY ON CROP HUSBANDARY**
800 Other Expenditure
1 Buildings

O	4,736.00			
S	8,672.77			
R	(-) 2,562.00	10,846.77	10,846.77	...

(a) Additional funds under ‘Shimoga Agricultural University – RIDF – NABARD Works’ were provided through Supplementary Provision (First Instalment) (₹1,642.79 lakh) towards RIDF Works of Tranche 27 of UAHS Shivamogga.

GRANT NO.1 - AGRICULTURE AND HORTICULTURE – contd.

(b) Additional funds under ‘Raichur Agricultural University – RIDF – NABARD Works’ were provided through Supplementary Provision (First Instalment) (₹1,201.86 lakh) towards RIDF Works of Tranche 26 and Tranche 27 of UAS Raichur.

(c) Funds under ‘Bangalore Agricultural University – RIDF – NABARD Works’ were provided through Supplementary Provision (First Instalment) (₹3,066.98 lakh) towards RIDF Works of Tranche 26 and Tranche 27 of UAS Bangalore.

(d) Funds under ‘Dharwad Agricultural University – RIDF – NABARD Works’ were provided through Supplementary Provision (First Instalment) (₹2,761.14 lakh) towards RIDF Works of Tranche 26 and Tranche 27 of UAS Dharwad.

(e) Saving under ‘Horticultural Infrastructure Development – NABARD Works – NABARD Works’ (₹2,562.00 lakh) due to non-receipt of claims, was surrendered.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakh of rupees)</i>	<i>Excess (+) Saving (-)</i>
(2)	4851 CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES			
	107 Sericulture Industries			
	1 Buildings			
	O 1,698.00			
	R (-) 1,551.85	146.15	146.15	...

Saving under ‘Construction and Maintenance of Sericulture Buildings – NABARD Works’ (₹1,551.85 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 also.

(3)	6401 LOANS FOR CROP HUSBANDARY			
	195 Loans to Farming Co-operatives			
	01 Working Capital Loan to HOPCOMS			
	O ...			
	S 1,200.00			
	R (-) 1,200.00	...	...	...

Additional funds under ‘Working Capital Loan to HOPCOMS’ were provided through Supplementary Provision (Second Instalment) (₹1,200.00 lakh – entire provision) towards working capital of HOPCOMS was surrendered, without giving specific reasons.

GRANT NO.1 - AGRICULTURE AND HORTICULTURE – contd.

(vi) 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 ₹21,974.82 lakh as on 1 April 2022. During the year 2022-23, the Market Fees and License Fees amounting to ₹3,914.63 lakh along with the proceeds on maturity of Investment (₹9.37 lakh) (totalling to ₹3,924.01 lakh) made out of the releases from this fund in the Public Sector Bank was transferred as resources to this Fund and an amount of ₹4,928.88 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 2023 was ₹20,969.95 lakh.

(vii) 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 – conclud.

The opening balance was ₹3.71 lakh (Dr.). During the year 2022-23, 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 2023 was ₹3.50 lakh (Dr.). An account of the transactions of the Fund is shown in Statement No.21 of the Finance Accounts 2022-23.

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

|                                                 |                                    | <i>Total grant</i>              | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-------------------------------------------------|------------------------------------|---------------------------------|---------------------------|------------------------------|
|                                                 |                                    | <i>(In thousands of rupees)</i> |                           |                              |
| 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                                        |                                    | 26,25,07,39                     | 27,33,30,05               | 26,03,87,29                  |
| Supplementary                                   |                                    | 1,08,22,66                      |                           |                              |
| Amount surrendered during the year (March 2023) |                                    |                                 |                           |                              |
|                                                 |                                    |                                 |                           | (-) 1,29,42,76               |
|                                                 |                                    |                                 |                           | 1,26,90,87                   |
| Capital –                                       |                                    |                                 |                           |                              |
| Original                                        |                                    | 2,30,08,00                      | 3,32,01,00                | 2,35,18,93                   |
| Supplementary                                   |                                    | 1,01,93,00                      |                           |                              |
| Amount surrendered during the year              |                                    |                                 |                           |                              |
|                                                 |                                    |                                 |                           | (-) 96,82,07                 |
|                                                 |                                    |                                 |                           | 96,54,20                     |

**NOTES AND COMMENTS:**

(i) The expenditure under the Revenue section ₹924.14 lakh initially met through the additional release by an executive order, was later on regularised through Supplementary provision.

(ii) An amount of ₹12,690.87 lakh was surrendered in the Revenue section.

(iii) An amount of ₹9,654.20 lakh was surrendered in the Capital Section.

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

(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>2202 GENERAL EDUCATION</b>                               |   |                    |                                                        |                                  |
|     | <b>80 General</b>                                           |   |                    |                                                        |                                  |
|     | <b>107 Scholarships</b>                                     |   |                    |                                                        |                                  |
|     | 08 Vidhyanidhi Scheme – Scholarship for<br>Higher Education |   |                    |                                                        |                                  |
|     |                                                             | O | ...                |                                                        |                                  |
|     |                                                             | S | 3,972.00           |                                                        |                                  |
|     |                                                             | R | (-) 3,970.76       | 1.24                                                   | 1.24                             |
|     |                                                             |   |                    |                                                        | ...                              |

Funds under ‘Scholarships and Incentives’ (₹3,972.00 lakh) provided through Supplementary Provision (First Instalment) for providing scholarship for higher education of Fishermen / Fish Farmers Children proved unnecessary, in view of saving (₹3,970.76 lakh) partly reappropriated (₹169.04 lakh) to other heads and partly surrendered (₹3,801.72 lakh) due to non-receipts of claims for scholarships.

(2) **2403 ANIMAL HUSBANDRY**  
**101 Veterinary Services and Animal Health**

21 CSS – State Share – Control of Animal Diseases

|   |              |        |        |     |
|---|--------------|--------|--------|-----|
| O | 1,696.00     |        |        |     |
| R | (-) 1,166.21 | 529.79 | 529.79 | ... |

(a) Saving under ‘General Expenses’ (₹835.53 lakh) was partly reappropriated (₹400.00 lakh) to other heads and partly surrendered (₹435.53 lakh) due to non-receipt of funds from Government of India.

(b) Saving under ‘Scheduled Caste Sub Plan’ (₹239.41 lakh) and ‘Tribal Sub Plan’ (₹91.27 lakh) due to non-receipt of funds from Government of India, was surrendered. Saving occurred under Scheduled Caste Sub Plan during 2021-22 also.

(3) **42 CSS – Central Share – Control of Animal Diseases**

|   |              |        |        |     |
|---|--------------|--------|--------|-----|
| O | 2,544.00     |        |        |     |
| R | (-) 2,077.85 | 466.15 | 466.15 | ... |

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

(a) Saving under 'General Expenses' (₹1,582.32 lakh) was partly reappropriated to other heads (₹1,200.00 lakh) and partly surrendered (₹382.32 lakh) due to non-receipt of funds from Government of India.

(b) Saving under 'Scheduled Caste Sub Plan' (₹358.62 lakh) and 'Tribal Sub Plan' (₹136.91 lakh) due to non-receipt of funds from Government of India, was surrendered.

| <i>Head</i>                                         | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-----------------------------------------------------|--------------------|---------------------------|------------------------------|
|                                                     |                    |                           | <i>(In lakhs of rupees)</i>  |
| (4) <b>106 Other Live Stock Development</b>         |                    |                           |                              |
| 03 CSS – Central Share – National Livestock Mission |                    |                           |                              |
| O                                                   | 970.49             |                           |                              |
| R                                                   | (-) 970.49         | ...                       | ...                          |

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

|                                                       |            |     |     |
|-------------------------------------------------------|------------|-----|-----|
| (5) 04 CSS – State Share – National Livestock Mission |            |     |     |
| O                                                     | 472.660    |     |     |
| R                                                     | (-) 472.66 | ... | ... |

Saving under 'Other Expenses' (₹358.66 lakh – entire provision), 'Scheduled Caste Sub Plan' (₹81.00 lakh – entire provision) and 'Tribal Sub Plan' (₹33.00 lakh – entire provision) due to non-receipt of funds from Government of India, was surrendered.

|                                                            |           |        |        |
|------------------------------------------------------------|-----------|--------|--------|
| (6) <b>113 Administrative Investigation and Statistics</b> |           |        |        |
| 01 Animal Husbandry Statistics                             |           |        |        |
| O                                                          | 350.00    |        |        |
| R                                                          | (-) 36.95 | 313.05 | 313.05 |

Saving under 'Salaries' (₹32.53 lakh) due to transfer, retirement of employees, vacant posts and less demand for reimbursement of medical expenses, was surrendered. Saving occurred under this head during 2020-21 and 2021-22 also.

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

|     | <i>Head</i> |                                                                                                          | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-------------|----------------------------------------------------------------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (7) | 02          | CSS – State Share – Integrated<br>Sample Survey for Estimation of –<br>Milk, Egg, Meat and Wool Products |                    |                                                        |                                  |
|     |             | O            467.00                                                                                      |                    |                                                        |                                  |
|     |             | S            0.52                                                                                        |                    |                                                        |                                  |
|     |             | R        (-) 110.78                                                                                      | 356.74             | 356.75                                                 | (+) 0.01                         |

(a) Saving under ‘Salaries’ (₹52.99 lakh) due to transfer of employees and vacant posts, was surrendered. Saving occurred under this head during 2020-21 and 2021-22 also.

(b) Saving under ‘General Expenses’ (₹33.93 lakh) was reappropriated to other heads, without giving specific reasons.

|     |    |                                                                                                            |        |        |          |
|-----|----|------------------------------------------------------------------------------------------------------------|--------|--------|----------|
| (8) | 07 | CSS – Central Share – Integrated<br>Sample Survey for Estimation of –<br>Milk, Egg, Meat and Wool Products |        |        |          |
|     |    | O            49.00                                                                                         |        |        |          |
|     |    | S            201.50                                                                                        |        |        |          |
|     |    | R        (-) 49.00                                                                                         | 201.50 | 195.00 | (-) 6.50 |

(a) Funds under ‘Transfer of Salary Share to SNA’ (₹201.50 lakh) were provided through Supplementary Provision (First Provision) towards salary expenses of single Nodal Agencies Bank account.

(b) Additional funds under ‘General Expenses’ (₹63.05 lakh) provided through reappropriation towards Central Share of funds proved unnecessary, in view of saving (₹112.05 lakh – entire provision) surrendered, due to non-receipt of funds from the Government of India.

(9) **800 Other Expenditure**  
40 Vacant Post Provision

|   |              |     |     |     |
|---|--------------|-----|-----|-----|
| O | 2,881.00     |     |     |     |
| R | (-) 2,881.00 | ... | ... | ... |

Funds under ‘Other Allowance’ (₹2,881.00 lakh – entire provision) were partly reappropriated (₹1,185.03 lakh) to other salary heads and partly surrendered (₹1,695.97 lakh) due to non-filling up of vacant posts.



## GRANT NO.2 – ANIMAL HUSBANDRY AND FISHERIES – 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>2403 ANIMAL HUSBANDRY</b>                             |            |                    |                                                        |                                  |
|     | <b>001 Direction and Administration</b>                  |            |                    |                                                        |                                  |
|     | 01 Director, Animal Husbandry and<br>Veterinary Services |            |                    |                                                        |                                  |
|     | O                                                        | 14,851.63  |                    |                                                        |                                  |
|     | S                                                        | 500.00     |                    |                                                        |                                  |
|     | R                                                        | (+) 789.33 | 16,140.96          | 16,140.97                                              | (+) 0.01                         |

(a) Additional funds under 'Salaries' (₹228.03 lakh) provided through reappropriation towards payment of salaries for officers / employees proved excessive, in view of saving (₹155.10 lakh) due to transfer, retirement and vacant posts, was surrendered.

(b) Additional funds under 'Hospital Accessories' (₹500.00 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards purchases of necessary equipments and accessories for Veterinary Super Speciality Hospital, Speciality Hospitals, Polyclinics and Hospitals.

(c) Additional funds under 'Contract / Outsource' (₹644.28 lakh) were provided through reappropriation towards payment of salaries to contract employees in veterinary department.

(d) Additional funds under 'Transport Expenses' (₹60.00 lakh), 'General Expenses' (₹20.00 lakh) and 'Building Expenses' (₹20.00 lakh) were provided through reappropriation towards payment of pending electricity bills and other bills and for revaluation of contract vehicles.

(e) Saving under 'Pension and Retirement Benefits' (₹22.00 lakh – entire provision) due to non-receipt of claims, was surrendered.

|     |                                                                                          |           |          |          |     |
|-----|------------------------------------------------------------------------------------------|-----------|----------|----------|-----|
| (2) | <b>101 Veterinary Services and Animal Health</b>                                         |           |          |          |     |
|     | 06 Institute of Animal Health and<br>Veterinary Biologicals and Clinical<br>Laboratories |           |          |          |     |
|     | O                                                                                        | 2,356.13  |          |          |     |
|     | R                                                                                        | (+) 20.96 | 2,377.09 | 2,377.09 | ... |

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

Additional funds under ‘Grants-in-Aid – Salaries’ (₹21.87 lakh) were provided through reappropriation towards payment of salaries for employees of Karnataka Veterinary and Animal Health.

|     | <i>Head</i>                                                   | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakhs of rupees)</i> | <i>Excess (+) Saving (-)</i> |
|-----|---------------------------------------------------------------|--------------------|----------------------------------------------------------|------------------------------|
| (3) | <b>113 Administrative Investigation and Statistics</b>        |                    |                                                          |                              |
|     | 06 Establishment of Veterinary and Animal Sciences University |                    |                                                          |                              |
|     | O 13,352.14                                                   |                    |                                                          |                              |
|     | R (+) 106.39                                                  | 13,458.53          | 13,458.53                                                | ...                          |

Additional funds under ‘Grants-in-Aid – Salaries’ (₹109.03 lakh) were provided through reappropriation towards payment of salaries for employees of Karnataka Veterinary and Animal Health.

|     |                                         |          |          |            |
|-----|-----------------------------------------|----------|----------|------------|
| (4) | <b>2405 FISHERIES</b>                   |          |          |            |
|     | <b>001 Direction and Administration</b> |          |          |            |
|     | 01 Director of Fisheries                |          |          |            |
|     | O 2,936.63                              |          |          |            |
|     | R (+) 288.07                            | 3,224.70 | 3,088.72 | (-) 135.98 |

(a) Additional Funds under ‘Salaries’ (₹119.03 lakh) provided through reappropriation towards payment of salaries proved unnecessary, in view of saving (₹136.45 lakh) surrendered, without giving specific reasons.

(b) Additional funds under ‘Contract / Outsource’ (₹98.04 lakh) were provided through reappropriation towards payment of salaries to contract employees.

(c) Additional funds under ‘Transport Expenses’ (₹46.00 lakh) provided through reappropriation towards payment of revaluation of contract vehicles proved excessive, in view of final saving (₹20.72 lakh), reasons for which have not been intimated (July 2023).

(d) Additional funds under ‘Building Expenses’ (₹25.00 lakh) were provided through reappropriation towards payment of electricity bills.

(e) Reasons for excess under ‘General Expenses’ (₹47.34 lakh) have not been intimated (July 2023).

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

(vi) Saving in the Capital 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>4403 CAPITAL OUTLAY ON<br/>ANIMAL HUSBANDRY</b>               |                    |                                                        |                                  |
|     | <b>101 Veterinary Services and Animal<br/>Health</b>             |                    |                                                        |                                  |
|     | 02 Construction of Veterinary<br>Institution Building under RIDF |                    |                                                        |                                  |
|     | O      2,708.00                                                  |                    |                                                        |                                  |
|     | R      (-) 1,129.20                                              | 1,578.80           | 1,578.80                                               | ...                              |

Saving under 'NABARD Works' (₹1,129.20 lakh) was partly reappropriated (₹1,100.00 lakh) to other heads and partly surrendered (₹29.20 lakh) due to delay in administrative sanction and tender process.

|     |                                                                    |     |     |     |
|-----|--------------------------------------------------------------------|-----|-----|-----|
| (2) | <b>190 Investments in Public Sector and<br/>Other Undertakings</b> |     |     |     |
|     | 03 Equity to Karnataka Milk<br>Federation                          |     |     |     |
|     | O      10,000.00                                                   |     |     |     |
|     | R      10,000.00                                                   | ... | ... | ... |

Saving under 'Investments' (₹10,000.00 lakh – entire provision) were partly provided through reappropriation to other heads (₹500.00 lakh) due to non-receipt of sanction from Reserve Bank and partly surrendered (₹9,500.00 lakh) due to non-receipt of sanction for starting Co-operative Banks.

|     |                                             |       |       |           |
|-----|---------------------------------------------|-------|-------|-----------|
| (3) | <b>4405 CAPITAL OUTLAY ON<br/>FISHERIES</b> |       |       |           |
|     | <b>800 Other Expenditure</b>                |       |       |           |
|     | 2 Roads                                     |       |       |           |
|     | O      200.00                               |       |       |           |
|     | R      (-) 125.00                           | 75.00 | 47.52 | (-) 27.48 |

Saving under 'Construction of Fisheries Link Roads, Bridges and Jetties with NABARD Assistance (RIDF) – NABARD Works' (₹125.00 lakh) was reappropriated to other heads, without giving specific reasons. Reasons for final saving (₹27.48 lakh) have not been intimated (July 2023).

**GRANT NO.2 – ANIMAL HUSBANDRY AND FISHERIES – concld.**

(vii) Excess in the Capital 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>4403 CAPITAL OUTLAY ON<br/>ANIMAL HUSBANDRY</b>     |                    |                                                        |                                  |
|     | <b>101 Veterinary Services and Animal<br/>Health</b>   |                    |                                                        |                                  |
|     | 11 Education Extension and Research<br>– KVAFSU, Bidar |                    |                                                        |                                  |
|     | O 3,600.00                                             |                    |                                                        |                                  |
|     | R (+) 1,600.00                                         | 5,200.00           | 5,200.00                                               | ...                              |

Additional funds under ‘Construction’ (₹1,600.00 lakh) were provided through reappropriation towards payment of pending bills during construction of Veterinary Hospital in Puttur, Dakshina Kannada District.

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GRANT NO.3 - FINANCE

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In thousands of rupees)</i>		
MAJOR HEADS:				
2020	COLLECTION OF TAXES ON INCOME AND EXPENDITURE			
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			
2070	OTHER ADMINSTRATIVE SERVICES			
2071	PENSIONS AND OTHER RETIREMENT BENEFITS			
2075	MISCELLANEOUS GENERAL SERVICES			
2235	SOCIAL SECURITY AND WELFARE			
2250	OTHER SOCIAL 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			
4885	OTHER CAPITAL OUTLAY ON INDUSTRIES AND MINERALS			
7610	LOANS TO GOVERNMENT SERVANTS ETC.			

GRANT NO.3 - FINANCE – contd.

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
<i>(In thousands of rupees)</i>				
Revenue –				
Voted –				
Original	2,84,41,26,66	2,88,57,90,05	2,90,34,86,32	(+) 1,76,96,27
Supplementary	4,16,63,39			
Amount surrendered during the year (March 2023)				56,58,73
Charged –				
Original	2,02,00	2,02,00	...	(-) 2,02,00
Supplementary	...			
Amount surrendered during the year (March 2023)				2,02,00
Capital –				
Voted –				
Original	81,27,47	88,20,47	76,22,69	(-) 11,97,78
Supplementary	6,93,00			
Amount surrendered during the year (March 2023)				11,96,78

NOTES AND COMMENTS:

(i) The expenditure under the Revenue Section ₹7,501.99 lakh initially met through the additional releases by 10 executive orders, was later on regularised through Supplementary Provision.

(ii) In the Revenue Section of Voted Grant, expenditure exceeded the provision by ₹1,76,96,27,428/- which required regularization.

(iii) An amount of ₹56,58.73 lakh was surrendered in the Revenue Section of the Voted Grant.

(iv) An amount of ₹202.00 lakh was surrendered in the Revenue Section of the *Charged* Appropriation.

GRANT NO.3 - FINANCE – contd.

(v) The expenditure under the Capital Section ₹792.00 lakh initially met through the additional releases by two executive orders, was later on regularised through Supplementary Provision.

(vi) An amount of ₹1,196.78 lakh was surrendered in the Capital Section of the Voted Grant.

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

			<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
			<i>(In lakhs of rupees)</i>		
(1)	2043 COLLECTION CHARGES UNDER STATE GOODS AND SERVICES TAX				
	001 Direction and Administration				
	01 Commissioner for Commercial Tax				
		O	27,612.64		
		S	1,890.00		
		R	(+) 737.31	30,239.95	30,227.32
					(-) 12.63

(a) Additional funds under ‘Salaries’ (₹322.29 lakh) provided through reappropriation towards payment of salaries to officers/staff who are due for promotion, entitled for charge allowance and also revision of pay scale proved unnecessary, in view of saving (₹431.09 lakh) surrendered, as the arrears could not be drawn due to technical problems in HRMS.

(b) Additional funds under ‘Subsidiary Expenses’ (₹300.00 lakh) provided through Supplementary Provision (Second Instalment) towards payment of training fee to IIM, Bengaluru proved excessive, in view of saving (₹24.76 lakh) surrendered, without giving specific reasons.

(c) Additional funds under ‘General Expenses’ (₹1,886.00 lakh) were partly provided through Supplementary Provision (Second Instalment) (₹600.00 lakh) and partly through reappropriation (₹1,286.00 lakh) towards payment of Capital Expenses to Goods and Service Tax Network, New Delhi and Other Expenses.

(d) Additional funds under ‘Modernisation’ (₹1,090.00 lakh) were partly provided through Supplementary Provision (Second Instalment) (₹990.00 lakh) and partly through reappropriation (₹100.00 lakh) towards purchase of Desktops and laptops.

GRANT NO.3 - FINANCE – contd.

(e) Additional funds under ‘Contract / Outsource’ (₹1,000.00 lakh) were provided through reappropriation towards payment of increased wages to contract employees.

(f) Saving under ‘Building Expenses’ (₹424.03 lakh) was partly reappropriated (₹350.00 lakh) to other heads and partly surrendered (₹74.03 lakh) without giving specific reasons.

(g) Saving under ‘Telephone Charges’ (₹62.68 lakh) was partly reappropriated (₹40.00 lakh) to other heads and partly surrendered (₹22.68 lakh) without giving specific reasons.

(h) Saving under ‘Travel Expenses’ (₹25.00 lakh) due to economy measures, was reappropriated to other heads.

(i) Saving under ‘Transport Expenses’ (₹960.00 lakh) and ‘Secret Service Expenses’ (₹25.00 lakh) was reappropriated to other heads, without giving specific reasons.

			<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
			<i>(In lakhs of rupees)</i>		
(2)	101 Collection Charges				
	01 Entertainment Tax				
		O	58.00		
		R	(+) 7.38	65.38	65.39
					(+) 0.01

Saving under ‘Salaries’ (₹14.22 lakh) was reappropriated to other heads towards payment of salaries who are due for promotion, charge allowance and revision of pay-scales proved excessive, in view of saving (₹6.84 lakh) surrendered, due to technical issues in HRMS.

(3)	2052 SECRETARIAT – GENERAL SERVICES				
	092 Other Offices				
	07 Karnataka Pay Commission				
		O	...		
		S	100.00		
		R	(+) 200.00	300.00	300.00
					...

Funds under ‘Grants-in-Aid – General’ (₹300.00 lakh) were provided partly through Supplementary Provision (Second Instalment) (₹100.00 lakh) and partly through reappropriation (₹200.00 lakh) towards payment of salaries to 7th Karnataka State Pay Commission.

GRANT NO.3 - FINANCE – contd.

			<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
			<i>(In lakhs of rupees)</i>		
(4)	2054 TREASURY AND ACCOUNTS ADMINISTRATION				
	095 Directorate of Accounts and Treasuries				
	06 Project Director – HRMS-2				
		O	708.54		
		S	1,018.63		
		R	(+) 199.32	1,926.49	1,924.23
					(-) 2.26

(a) Additional funds under ‘General Expenses’ (₹1,191.28 lakh) partly provided through Supplementary Provision (Second Instalment) (₹998.63 lakh) and partly through reappropriation (₹192.65 lakh) towards procurement of Oracle license and to initiate short time activities for HRMS-2 proved excessive, in view of saving (₹20.24 lakh) surrendered, due to non-utilisation of funds.

(b) Additional funds under ‘Transport Expenses’ (₹20.00 lakh) were provided through Supplementary Provision (Third and Final Instalment) towards transport expenses incurred by HRMS.

(5)	2071 PENSIONS AND OTHER RETIREMENT BENEFITS				
	01 Civil				
	102 Commuted Value of Pensions				
	3 Other Payments				
		O	1,67,547.00		
		R	(+) 31,400.00	1,98,947.00	1,98,964.77
					(+) 17.77

Additional funds under ‘Payments to Karnataka Pensioners – Pension and Retirement Benefits’ (₹31,400.00 lakh) provided through reappropriation towards payment of pensions to centralized pension payment centre banks proved insufficient, in view of final excess (₹17.77 lakh), reasons for which have not been intimated (July 2023).

(6)	105 Family Pensions				
	3 Other Family Pensions – Karnataka				
		O	3,12,290.00		
		R	(+) 91,123.63	4,03,413.63	4,03,413.63
					...

Additional funds under ‘Other Family Pensions – Karnataka – Pension and Retirement Benefits’ (₹91,123.63 lakh) were provided through reappropriation towards payment of family pensions.

GRANT NO.3 - FINANCE – contd.

			<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
			<i>(In lakhs of rupees)</i>		
(7)	109 Pensions to Employees of State Aided Educational Institutions				
	1 Triple Benefit Scheme				
		O	5,000.00		
		S	5,425.36		
		R	(+) 2,044.81	12,470.17	12,470.17 ...

(a) Saving under ‘Pensions to GIA Employees – Pensions and Retirement Benefits’ (₹2,500.00 lakh – entire provision) was reappropriated to other heads, without giving specific reasons.

(b) Additional funds under ‘Terminal Leave Encashment and DCRG Benefits to Grants-in-Aid – Employees – Pension and Retirement Benefits’ (₹9,970.17 lakh) were partly provided through Supplementary Provision (First Instalment) (₹5,425.36 lakh) and partly through reappropriation (₹4,544.81 lakh) towards payment of Leave encashment and DCRG Benefits.

(8)	110 Pensions to Employees of Local Bodies				
	1 Payments to Municipal Employees				
		O	42,500.00		
		R	(+) 3,072.32	45,572.32	45,572.31 (-) 0.01

(a) Additional funds under ‘Superannuation and Retirement Benefits – Pension and Retirement Benefits’ (₹1,123.91 lakh) were provided through reappropriation towards payment of pensions to local bodies.

(b) Additional funds under ‘Commutated Value of Pensions – Pension and Retirement Benefits’ (₹206.66 lakh) were provided through reappropriation towards payment of pension to local bodies.

(c) Additional funds under ‘Gratuities – Pensions and Retirement Benefits’ (₹134.39 lakh) towards were provided through reappropriation towards payment of pension and gratuities.

(d) Additional funds under ‘Family Pensions – Pensions and Retirement Benefits’ (₹1,607.36 lakh) were provided through reappropriation towards payment of pensions.

GRANT NO.3 - FINANCE – contd.

			<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
			<i>(In lakhs of rupees)</i>		
(9)	117 Government Contribution for Defined Contribution Pension Scheme				
	01 State's Matching Contribution to Pension Scheme				
		O	1,81,775.00		
		R	(+) 5,122.20	1,86,897.20	1,86,897.20
					...

Additional funds under 'Pension and Retirement Benefits' (₹5,122.20 lakh) were provided through reappropriation towards payment of pension under new pension scheme.

(10)	3475 OTHER GENERAL ECONOMIC SERVICE				
	797 Transfer to Reserve Funds and Deposit Accounts				
	01 Transfers of Cess to the Infrastructure Initiative Fund		1,71,250.98	1,95,342.94	(+) 24,091.96

Expenditure under 'Inter Account Transfers' (₹1,95,342.94 lakh) depends on the actual collection of cess. Excess (₹24,091.96 lakh) indicates the actual receipts were more than the estimated receipts that stood transferred to the fund head under Public Account of the State.

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

(1)	2020 COLLECTION OF TAXES ON INCOME AND EXPENDITURE				
	105 Collection Charges – Taxes on Professions, Trades Callings and Employment				
	01 Collection Establishment				
		O	414.00		
		R	(-) 92.69	321.31	321.30
					(-) 0.01

Saving under 'Salaries' (₹97.18 lakh) as some offices could not draw arrears due to technical difficulties in HRMS, was surrendered.

GRANT NO.3 - FINANCE – contd.

			<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
			<i>(In lakhs of rupees)</i>		
(2)	2052 SECRETARIAT – GENERAL SERVICES				
	090 Secretariate				
	07 Integrated Budget Information System and Other Charges				
		O 170.09			
		R (-) 38.00	132.09	131.93	(-) 0.16

Saving under ‘Non-Salary’ heads (₹38.00 lakh) was reappropriated to other heads, without giving specific reasons.

(3)	12 Fiscal Policy Institute				
		O 1,042.57			
		S 75.00			
		R (-) 210.67	906.90	904.68	(-) 2.22

(a) Additional funds under ‘Transport Expenses’ (₹94.00 lakh) were provided partly through Supplementary Provision (Second Instalment) (₹75.00 lakh) towards purchase of four vehicles to the President and Members of 7th Pay Commission and partly through reappropriation (₹19.00 lakh) to buy vehicles for the Directors.

(b) Saving under ‘Subsidiary Expenses’ (₹19.00 lakh) was reappropriated to other heads, without giving specific reasons.

(c) Saving under ‘Maintenance Expenditure’ (₹90.00 lakh), ‘Salaries’ (₹49.77 lakh) and ‘Contract / Outsource’ (₹26.30 lakh) was surrendered, without giving specific reasons.

(4)	2054 TREASURY AND ACCOUNTS ADMINISTRATION				
	095 Directorate of Accounts and Treasuries				
	05 Transaction Charges on DBT		500.00	280.61	(-) 219.39

Reasons for saving under ‘Other Expenses’ (₹219.39 lakh) have not been intimated (July 2023).

GRANT NO.3 - FINANCE – contd.

			<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
			<i>(In lakhs of rupees)</i>		
(5)	2070 OTHER ADMINISTRATIVE SERVICES				
	800 Other Expenditure				
	11 Vacant Post Provision				
		O	4,968.00		
		R	(-) 4,968.00	...	...

Saving under ‘Other Allowance’ (₹4,968.00 lakh – entire provision) was reappropriated to other salary heads.

(6)	2071 PENSIONS AND OTHER RETIREMENT BENEFITS				
	01 Civil				
	103 Compassionate Allowances				
	3 Compassionate Allowances – Karnataka				
		O	853.00		
		R	(-) 119.19	733.81	733.81 ...

Saving under ‘Compassionate Allowances – Karnataka Pension and Retirement Benefits’ (₹119.19 lakh) was reappropriated to other heads, without giving specific reasons.

(7)	115 Leave Encashment Benefits				
	1 General Services				
		O	4,000.00		
		R	(-) 1,267.14	2,732.86	2,732.83 (-) 0.03

Saving under ‘Administration of Justice – Pension and Retirement Benefits’ (₹1,267.14 lakh) was reappropriated to other heads, without giving specific reasons.

(8)	5 Leave Encashment Benefits				
		O	1,13,150.00		
		R	(-) 30,839.25	82,310.75	82,310.75 ...

Saving under ‘Leave Encashment Benefits to State Government Employees – Pension and Retirement Benefits’ (₹30,839.25 lakh) was reappropriated to other heads, without giving specific reasons.

GRANT NO.3 - FINANCE – contd.

			<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
			<i>(In lakhs of rupees)</i>		
(9)	119 Payment of Services Charges to National Securities Depository Limited under New Pension Scheme				
	01 Payment of Service Charges of NSDL – Pension Paid in India				
		O 600.00			
		R (-) 223.59	376.41	376.41	...

Saving under ‘Pension and Retirement Benefits’ (₹223.59 lakh) was reappropriated to other heads, without giving specific reasons.

(10)	200 Other Pensions				
	06 Adhoc Pension to Ex-Patels				
		O 618.00			
		R (-) 382.20	235.80	235.80	...

Saving under ‘Pension and Retirement Benefits’ (₹382.20 lakh) was reappropriated to other heads, without giving specific reasons.

(11)	2075 MISCELLANEOUS GENERAL SERVICES				
	800 Other Expenditure				
	4 Other Items				
		O ...			
		S 127.00	127.00	...	(-) 127.00

Saving under ‘Write-Off of Outstanding Discrepancies under Reserve Bank Deposits (RBD) – Inter Account Transfers’ (₹127.00 lakh) was due to non-carrying of Book adjustment.

(12)	2235 SOCIAL SECURITY AND WELFARE				
	60 Other Social security and Welfare Programmes				
	200 Other Programmes				
	1 Department of Sainik Welfare and Resettlement				
		O 200.00			
		R (-) 25.00	175.00	175.00	...

Saving under ‘Building Grants to State Government Employees Association in the State – Grants-in-Aid for Asset Creation’ (₹25.00 lakh) was reappropriated to other heads, without giving specific reasons.

GRANT NO.3 - FINANCE – contd.

		<i>Total grant or Appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>		
(13)	3475 OTHER GENERAL ECONOMIC SERVICES			
	800 Other Expenditure			
	02 Contribution to Guarantee Reserve Fund	100.00	...	(-) 100.00

Reasons for saving under ‘Contributions’ (₹100.00 lakh – entire provision) have not been intimated (July 2023).

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

(1)	2071 PENSIONS AND OTHER RETIREMENT BENEFITS			
	01 Civil			
	106 Pensionary Charges in respect of High Court Judges			
	01 Pensionary Charges in respect of High Court Judges			
		O 200.00		
		R (-) 200.00	...	...

Saving under ‘Pensionary Charges in respect of High Court Judges – Pensionary Charges’ (₹200.00 lakh – entire provision) was surrendered, without giving specific reasons.

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

(1)	4059 CAPITAL OUTLAY ON PUBLIC WORKS			
	01 Office Buildings			
	201 Acquisition of Land			
	01 Acquisition of Land to State Accounts Department			
		O 1.00		
		R (+) 12.53	13.53	12.53 (-) 1.00

Additional funds under ‘Capital Expenses’ (₹12.53 lakh) were provided through reappropriation towards purchase of vehicles to State Accounts Department.

GRANT NO.3 - FINANCE – contd.

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

			<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
			<i>(In lakhs of rupees)</i>		
(1)	4070 CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES				
	800 Other Expenditure				
	14 Purchase of Vehicles				
		O	48.47		
		R	(-) 48.47	...	...

Saving under 'Transportation Assets' (₹48.47 lakh – entire provision) was partly reappropriated to other heads (₹12.53 lakh) and partly surrendered (₹35.94 lakh) without giving specific reasons.

(2)	7610 LOANS TO GOVERNMENT SERVANTS ETC.				
	201 House Building Advances				
	02 House Building Advance to All India Service Officers				
		O	500.00		
		R	(-) 320.00	180.00	180.00

Saving under 'Advances' (₹320.00 lakh) due to less claims, was surrendered. Saving occurred under this head during 2020-21 and 2021-22 also.

(3)	03 HBA to Others				
		O	500.00		
		R	(-) 473.34	26.66	26.66

Saving under 'Advances' (₹473.34 lakh) due to less claims, was surrendered. Saving occurred under this head during 2020-21 and 2021-22 also.

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

Saving under 'Advances' (₹50.00 lakh – entire provision) due to less claims, was surrendered. Saving occurred under this head during 2020-21 and 2021-22 also.

GRANT NO.3 - FINANCE – contd.

			<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
			<i>(In lakhs of rupees)</i>		
(5)	02 Motor Conveyance to MLAs				
		O	100.00		
		R	(-) 100.00	...	...

Saving under 'Advances' (₹100.00 lakh – entire provision) due to less claims, was surrendered. Saving occurred under this head during 2020-21 and 2021-22 also.

(6)	03 Motor Conveyance to MLCs				
		O	400.00		
		R	(-) 200.00	200.00	200.00

Saving under 'Advances' (₹200.00 lakh) due to less claims, was surrendered. Saving occurred under this head during 2020-21 and 2021-22 also.

(xii) 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 ₹21,20,767.96 lakh as on 1 April 2022. During the year 2022-23, the expenditure of ₹4,047.53 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 2023 was ₹23,50,939.04 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 2022-23.

GRANT NO.3 - FINANCE – contd.

(xiii) 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 2022-23, 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 2022-23, 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 2022-23.

(xiv) TRANSFER OF CESS / AUGMENTATION OF FUNDS:

An amount of ₹1,95,342.94 lakh equivalent of collection of Infrastructure cess stands transferred as resources to Infrastructure Initiative Fund 57% (₹1,11,345.48 lakh), Bangalore Metro Rail Corporation Limited Fund 28% (₹54,696.02 lakh) and Chief Minister's Rural Road Development Fund 15% (₹29,301.44 lakh) as an expenditure below the Head of Account 3475-00-797-0-01 under this grant.

In addition, an amount of ₹1,66,438.00 lakh provided under 3475-00-800-0-07 was transferred to Infrastructure Initiative Fund (₹94,870.00 lakh), Chief Minister's Rural Road Development Fund (₹24,966.00 lakh) and Bangalore Metro Rail Corporation Limited Fund (₹46,602.00 lakh) as additional resources to the Infrastructure Initiative Fund from General Revenue of the State.

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

GRANT NO.3 - FINANCE – conclud.

(xv) 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 crystallised into liability of Government of Karnataka forcing Government of Karnataka to pay the default amount to the lender.

In order to insulate against the negative impact on the budgetary proposals of the governments on account of invoking of government guarantee by any of the lenders, the 12th Finance Commission had recommended setting up of Guarantee Redemption Fund by State Government. During Financial year 2022-23, Government of Karnataka has formulated a scheme called “Guarantee Redemption Fund Scheme” to set up “Guarantee Redemption Fund” on the guidelines prescribed by the Reserve Bank of India.

As per the Scheme, the Fund shall be set up with an initial contribution of minimum of one percent of outstanding guarantees at the end of the previous year and thereafter minimum 0.50 *per cent* every year to achieve a minimum level of three per cent in the next five years. The Fund shall be gradually increased to a desirable level of five per cent. During the year 2022-23, no transactions took place under this fund head. The closing balance as on 31 March 2023 was ₹100.00 lakh (Cr.).

During the financial year 2022-23, Government of Karnataka has made an initial contribution of ₹31,400.00 lakh into the Guarantee Redemption Fund – Investment Account, by debiting the head of account 2075-00-797-0-01-261 and by way of contra credit to the head of account 8235-00-120-0-00-000. An amount of ₹31,400.00 lakh 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 2023 was ‘Nil’.

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

|                                                    |                                                                                        | <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>2012</b>                                        | <b>PRESIDENT, VICE–PRESIDENT/<br/>GOVERNOR, ADMINISTRATOR<br/>OF UNION TERRITORIES</b> |                                         |                               |                                  |
| <b>2013</b>                                        | <b>COUNCIL OF MINISTERS</b>                                                            |                                         |                               |                                  |
| <b>2014</b>                                        | <b>ADMINISTRATION OF JUSTICE</b>                                                       |                                         |                               |                                  |
| <b>2015</b>                                        | <b>ELECTIONS</b>                                                                       |                                         |                               |                                  |
| <b>2051</b>                                        | <b>PUBLIC SERVICE COMMISSION</b>                                                       |                                         |                               |                                  |
| <b>2052</b>                                        | <b>SECRETARIAT –<br/>GENERAL SERVICES</b>                                              |                                         |                               |                                  |
| <b>2062</b>                                        | <b>VIGILANCE</b>                                                                       |                                         |                               |                                  |
| <b>2070</b>                                        | <b>OTHER ADMINISTRATIVE<br/>SERVICES</b>                                               |                                         |                               |                                  |
| <b>2205</b>                                        | <b>ART AND CULTURE</b>                                                                 |                                         |                               |                                  |
| <b>2235</b>                                        | <b>SOCIAL SECURITY<br/>AND WELFARE</b>                                                 |                                         |                               |                                  |
| <b>2251</b>                                        | <b>SECRETARIAT –<br/>SOCIAL SERVICES</b>                                               |                                         |                               |                                  |
| <b>3451</b>                                        | <b>SECRETARIAT –<br/>ECONOMIC SERVICES</b>                                             |                                         |                               |                                  |
| <b>4059</b>                                        | <b>CAPITAL OUTLAY ON PUBLIC<br/>WORKS</b>                                              |                                         |                               |                                  |
| <b>4070</b>                                        | <b>CAPITAL OUTLAY ON OTHER<br/>ADMINISTRATIVE SERVICES</b>                             |                                         |                               |                                  |
| <b>4859</b>                                        | <b>CAPITAL OUTLAY ON<br/>TELECOMMUNICATION AND<br/>ELECTRONIC INDUSTRIES</b>           |                                         |                               |                                  |
| <b>Revenue –</b>                                   |                                                                                        |                                         |                               |                                  |
| <b>Voted –</b>                                     |                                                                                        |                                         |                               |                                  |
| Original                                           | 7,78,41,17                                                                             | 11,31,89,41                             | 10,53,00,91                   | (-) 78,88,50                     |
| Supplementary                                      | 3,53,48,24                                                                             |                                         |                               |                                  |
| Amount surrendered during the<br>year (March 2023) |  |  |  |  | 49,00,96 |
| <b>Charged –</b>                                   |                                                                                        |                                         |                               |                                  |
| Original                                           | 1,56,42,90                                                                             | 1,65,44,33                              | 1,53,46,87                    | (-) 11,97,46                     |
| Supplementary                                      | 9,01,43                                                                                |                                         |                               |                                  |
| Amount surrendered during the<br>year (March 2023) |  |  |  |  | 8,98,09 |

**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                                           | 32,16,11   |                                 |                               |                                  |
| Supplementary                                      | 3,05,13,90 | 3,37,30,01                      | 3,36,83,40                    | (-) 46,61                        |
| Amount surrendered during the<br>year (March 2023) |            |                                 |                               | 46,61                            |
| <b>Charged –</b>                                   |            |                                 |                               |                                  |
| Original                                           | 1,00       |                                 |                               |                                  |
| Supplementary                                      | 1,16,76    | 1,17,76                         | 1,15,22                       | (-) 2,54                         |
| Amount surrendered during the<br>year (March 2023) |            |                                 |                               | 2,54                             |

**NOTES AND COMMENTS:**

(i) The expenditure under Revenue Section of the Voted Grant ₹3,519.99 lakh initially met through the additional release by eight executive orders, was later on regularised through Supplementary Provision.

(ii) An amount of ₹4,900.96 lakh was surrendered in Revenue Section of the Voted Grant.

(iii) The expenditure under Revenue Section of the *Charged* Appropriation ₹32.50 lakh initially met through the additional releases by two executive orders, was later on regularised through Supplementary Provision.

(iv) An amount of ₹898.09 lakh was surrendered in Revenue Section of the *Charged* Appropriation.

(v) The expenditure under the Capital Section of the Voted Grant ₹30,132.97 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 ₹46.61 lakh was surrendered in the Capital Section of the Voted Grant.

(vii) The expenditure under the Capital Section of the *Charged* Appropriation ₹116.76 lakh initially met through the additional release by eight executive orders, was later on regularised through Supplementary Provision.

(viii) An amount of ₹2.54 lakh was surrendered in the 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</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-------------|----------------------------------|-----------------------------|-------------------------------|----------------------------------|
|             |                                  | <i>(In lakhs of rupees)</i> |                               |                                  |
| (1)         | <b>2013 COUNCIL OF MINISTERS</b> |                             |                               |                                  |
|             | <b>800 Other Expenditure</b>     |                             |                               |                                  |
|             | 01 Office Expenses               |                             |                               |                                  |
|             | O 150.00                         |                             |                               |                                  |
|             | S 240.00                         |                             |                               |                                  |
|             | R (-) 62.40                      | 327.60                      | 327.60                        | ...                              |

Additional funds under ‘General Expenses’ (₹240.00 lakh) provided through Supplementary Provision (Second Instalment) towards general expenses of the DPAR (Executive) Division proved excessive, in view of saving (₹62.40 lakh) surrendered, without giving specific reasons.

|     |                            |        |        |     |
|-----|----------------------------|--------|--------|-----|
| (2) | 03 Light and Water Charges |        |        |     |
|     | O 50.00                    |        |        |     |
|     | S 265.17                   |        |        |     |
|     | R (-) 55.49                | 259.68 | 259.68 | ... |

Additional funds under ‘Building Expenses’ (₹265.17 lakh) provided through Supplementary Provision (First Instalment) to meet light and water charges of Hon’ble Ministers and VVIP’s Government Residential Houses proved excessive, in view of saving (₹55.49 lakh) surrendered, without giving specific reasons.

**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) | 05 Rents, Rates and Taxes |           |                    |                                                        |                                  |
|     | O                         | 100.00    |                    |                                                        |                                  |
|     | R                         | (-) 26.49 | 73.51              | 73.51                                                  | ...                              |

Saving under 'Building Expenses' (₹25.00 lakh) was reappropriated to other heads, without giving specific reasons. Saving occurred under this head during 2020-21 and 2021-22 also.

(4) **2015 ELECTIONS**

**103 Preparation and Printing of  
Electoral Rolls**

02 Legislative Council  
Constituencies

|   |           |       |       |     |
|---|-----------|-------|-------|-----|
| O | 53.00     |       |       |     |
| R | (-) 36.87 | 16.13 | 16.13 | ... |

Saving mainly under 'General Expenses' (₹33.87 lakh) was reappropriated to other heads, without giving specific reasons. Saving occurred under this head during 2021-22 also.

(5) **106 Charges for Conduct of  
Elections to State / Union  
Territory Legislature**

2 State Legislative Council

|   |            |        |        |     |
|---|------------|--------|--------|-----|
| O | 351.00     |        |        |     |
| S | 380.00     |        |        |     |
| R | (-) 203.48 | 527.52 | 527.52 | ... |

Additional funds under 'General Elections to Council – Other Expenses' (₹380.00 lakh) provided through Supplementary Provision (First Instalment) to meet the Other Expenses of General Elections to Council proved excessive, in view of saving (₹203.48 lakh) surrendered, without giving specific reasons.

(6) **2052 SECRETARIAT – GENERAL  
SERVICES**

**090 Secretariat**

25 Administrative Reforms  
Challenge Fund

|   |            |     |     |     |
|---|------------|-----|-----|-----|
| O | 200.00     |     |     |     |
| R | (-) 200.00 | ... | ... | ... |

Saving under 'Other Expenses' (₹200.00 lakh – entire provision) surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 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> |
|-----|--------------------------|----------|--------------------|--------------------------------------------------------|----------------------------------|
| (7) | 27 Vacant Post Provision |          |                    |                                                        |                                  |
|     | O                        | 4,013.00 |                    |                                                        |                                  |
|     | R                        | 4,013.00 | ...                | ...                                                    | ...                              |

Funds under 'Other Allowance' (₹4,013.00 lakh – entire provision) were partly reappropriated (₹3,988.88 lakh) to other salary heads and partly surrendered (₹24.12 lakh) due to non-filling up of vacant posts.

(8) **092 Other Offices**

06 Resident Commissioner for  
Government of Karnataka, New  
Delhi

|   |          |        |        |           |
|---|----------|--------|--------|-----------|
| O | 416.78   |        |        |           |
| R | (-) 8.61 | 408.17 | 338.88 | (-) 69.29 |

Reasons for final saving mainly under 'Salaries' (₹69.30 lakh) have not been intimated (July 2023). Saving occurred under this head during 2021-22 also.

(9) 16 Anti Corruption Bureau

|   |            |          |          |              |
|---|------------|----------|----------|--------------|
| O | 4,988.10   |          |          |              |
| S | 36.25      |          |          |              |
| R | (-) 372.66 | 4,651.69 | 3,544.77 | (-) 1,106.92 |

(a) Additional funds under 'Machinery and Equipment' (₹36.25 lakh) provided through Supplementary Provision (First Instalment) towards Machinery and Equipments of Anti-Corruption Bureau proved unnecessary, in view of saving (₹69.94 lakh) surrendered, without giving specific reasons.

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

(c) Saving under 'Transport Expenses' (₹115.97 lakh), 'Travel Expenses' (₹25.00 lakh) and 'Office Expenses' (₹20.00 lakh) was reappropriated to other heads, without giving specific reasons.

(d) Saving under 'Scholarships and Incentives' (₹50.00 lakh) and 'Subsidiary Expenses' (₹52.16 lakh) was surrendered, without giving specific reasons.



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

(e) Reasons for final saving mainly under ‘Salaries’ (₹1,106.89 lakh) have not been intimated (July 2023).

|      | <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 SERVICES</b>            |                    |                                                        |                                  |
|      | <b>003 Training</b>                                  |                    |                                                        |                                  |
|      | 1 Training of Indian Administrative Service Officers | 200.00             | 17.50                                                  | (-) 182.50                       |

Reasons for saving under ‘Training to IAS Officers – Subsidiary Expenses’ (₹182.50 lakh) have not been intimated (July 2023). Saving occurred under this head during 2020-21 and 2021-22 also.

|      |                            |        |        |     |
|------|----------------------------|--------|--------|-----|
| (11) | 4 National Training Policy |        |        |     |
|      | O 100.00                   |        |        |     |
|      | S 378.11                   |        |        |     |
|      | R (-) 300.98               | 177.13 | 177.13 | ... |

Additional funds under ‘Training Under National Training Programme – Subsidiary Expenses’ (₹378.11 lakh) provided through Supplementary Provision (First and Second Instalment) to meet the Subsidiary Expenses of training proved excessive, in view of saving (₹300.98 lakh) surrendered, without giving specific reasons. Saving occurred under this head during 2020-21 and 2021-22 also.

|      |                                                                                           |        |        |           |
|------|-------------------------------------------------------------------------------------------|--------|--------|-----------|
| (12) | <b>800 Other Expenditure</b>                                                              |        |        |           |
|      | 18 Allowances and Reimbursement of Medical Expenses of Retired AIS Officers in Apex Scale |        |        |           |
|      | O 300.00                                                                                  |        |        |           |
|      | S 274.71                                                                                  |        |        |           |
|      | R (-) 66.28                                                                               | 508.43 | 466.98 | (-) 41.45 |

(a) Additional funds under ‘Subsidiary Expenses’ (₹224.71 lakh) provided through Supplementary Provision (First Instalment) to meet the Subsidiary Expenses of retired IAS, IPS and IFS Officers in Apex pay scale proved excessive, in view of saving (₹66.28 lakh) surrendered, without giving specific reasons.

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

(b) Additional funds under ‘Reimbursement of Medical Expenses’ (₹50.00 lakh) provided through Supplementary Provision (First Instalment) towards reimbursement of Medical Expenses of retired IAS, IPS & IFS Officers proved excessive, in view of final saving (₹41.45 lakh), reasons for which have not been intimated (July 2023).

|      | <i>Head</i>                                            | <i>Total grant</i> | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|--------------------------------------------------------|--------------------|-------------------------------|----------------------------------|
|      |                                                        |                    | <i>(In lakhs of rupees)</i>   |                                  |
| (13) | <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 675.00                                               |                    |                               |                                  |
|      | R (-) 237.50                                           | 437.50             | 437.50                        | ...                              |

(a) Saving under ‘All India Service Officers Association – Grants-in-Aid – General’ (₹200.00 lakh – entire provision) was surrendered, without giving specific reasons.

(b) Saving under ‘Karnataka State Government Employees Association – Grants-in-Aid – General’ (₹37.50 lakh) surrendered, without giving specific reasons.

|      |                                           |          |          |           |
|------|-------------------------------------------|----------|----------|-----------|
| (14) | <b>2251 SECRETARIAT – SOCIAL SERVICES</b> |          |          |           |
|      | <b>090 Secretariat</b>                    |          |          |           |
|      | 03 Karnataka Information Commission       |          |          |           |
|      | O 1,150.16                                |          |          |           |
|      | R (-) 42.07                               | 1,108.09 | 1,018.67 | (-) 89.42 |

(a) Saving under ‘Contract / Outsource’ (₹29.67 lakh) and ‘Building Expenses’ (₹20.55 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2020-21 and 2021-22 also.

(b) Reasons for saving under ‘Consolidated Salaries’ (₹71.45 lakh) have not been intimated (July 2023). Saving occurred under this head during 2020-21 and 2021-22 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> |
|------|-------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (15) | <b>3451 SECRETARIAT –<br/>ECONOMIC SERVICES</b> |                    |                                                        |                                  |
|      | <b>090 Secretariat</b>                          |                    |                                                        |                                  |
|      | 2 Information Technology<br>Secretariat         |                    |                                                        |                                  |
|      | O 9,401.83                                      |                    |                                                        |                                  |
|      | S 122.00                                        |                    |                                                        |                                  |
|      | R (-) 1,939.58                                  | 7,584.25           | 7,578.18                                               | (-) 6.07                         |

(a) Additional funds under ‘Karnataka Government Secretariat – Contract / Outsource’ (₹38.00 lakh) and ‘Salary of Board / Corp-Staff Working in State Government’ (₹153.45 lakh) were provided through reappropriation for payment of salaries.

(b) Additional funds under ‘Celebration of State Government Employees Day – Other Expenses’ (₹122.00 lakh) were provided through Supplementary Provision (First Instalment) to meet the Other Expenses of Sarvottama Seva Award Celebration.

(c) (i) Additional funds under ‘Directorate of e-Governance and Electronic Delivery of Citizen Services (EDCS) – Salaries’ (₹30.32 lakh) were provided through reappropriation to meet the expenditure towards payment of pay and allowances to the Staff of the Directorate.

(ii) Saving mainly under ‘Other Expenses’ (₹503.10 lakh), ‘General Expenses’ (₹75.79 lakh) and ‘Building Expenses’ (₹27.29 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 also.

(d) Saving under ‘e-Governance Project – Contract / Outsource’ (₹130.41 lakh) and ‘Other Expenses’ (₹971.17 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2020-21 and 2021-22 also.

(e) Saving under ‘Transaction Charges on DBT – Other Expenses’ (₹243.63 lakh) was surrendered, without giving specific reasons.

**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> |
|------|---------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (16) | <b>091 Attached Offices</b>     |                    |                                                        |                                  |
|      | 01 Bureau of Public Enterprises |                    |                                                        |                                  |
|      | O 75.00                         |                    |                                                        |                                  |
|      | R (-) 43.13                     | 31.87              | 31.87                                                  | ...                              |

Saving under 'Subsidiary Expenses' (₹43.13 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2020-21 and 2021-22 also.

|      |                                                                     |      |      |          |
|------|---------------------------------------------------------------------|------|------|----------|
| (17) | <b>02 Dis-Investment and Capital Public<br/>Enterprises Reforms</b> |      |      |          |
|      | O 50.00                                                             |      |      |          |
|      | R (-) 47.98                                                         | 2.02 | 2.03 | (+) 0.01 |

Saving under 'Other Expenses' (₹47.98 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2020-21 and 2021-22 also.

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

(1) **2013 COUNCIL OF MINISTERS**

**101 Salary of Ministers and Deputy  
Ministers**

01 Salary of Ministers and Deputy  
Ministers

|   |            |          |          |          |
|---|------------|----------|----------|----------|
| O | 750.00     |          |          |          |
| R | (+) 471.40 | 1,221.40 | 1,221.26 | (-) 0.14 |

Additional funds under 'Consolidated Salaries' (₹471.40 lakh) were provided through reappropriation to meet the expenditure towards payment of salaries to the Hon'ble Chief Minister and Council of Ministers. Saving occurred under this head during 2020-21 and 2021-22 also.

(2) **108 Tour Expenses**

01 Tour Expenses – Council of  
Ministers

|   |           |        |        |     |
|---|-----------|--------|--------|-----|
| O | 550.00    |        |        |     |
| R | (+) 63.99 | 613.99 | 613.99 | ... |

Additional Funds under 'Travel Expenses' (₹75.00 lakh) provided through reappropriation towards travel expenses of Council of Ministers was partially offset by surrender of saving (₹11.01 lakh), reasons for which have not been intimated (July 2023). Saving occurred under this head during 2020-21 and 2021-22 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> |
|-------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| <b>(3) 2015 ELECTIONS</b>     |                    |                                                        |                                  |
| <b>102 Electoral Officers</b> |                    |                                                        |                                  |
| 01 Chief Electoral Officers   |                    |                                                        |                                  |
| O 4,318.81                    |                    |                                                        |                                  |
| R (+) 749.30                  | 5,068.11           | 4,935.14                                               | (-) 132.97                       |

(a) Additional funds under 'Machinery and Equipment' (₹397.00 lakh), 'Building Expenses' (₹200.00 lakh), 'Travel Expenses' (₹21.00 lakh) and 'Contract / Outsource' (₹33.78 lakh) were provided through reappropriation towards office expenses of the Chief Electoral Office were partially offset by saving (₹25.84 lakh) which was surrendered, without giving specific reasons.

(b) Additional funds under 'Salaries' (₹95.22 lakh) provided through reappropriation to meet the expenditure towards payment of arrears of pay and allowances to the Staff / Officers proved unnecessary, in view of the final saving (₹132.97 lakh), reasons for which have not been intimated (July 2023).

|                                                            |          |          |          |
|------------------------------------------------------------|----------|----------|----------|
| <b>(4) 103 Preparation and Printing of Electoral Rolls</b> |          |          |          |
| 01 Parliamentary and Assembly Constituencies               |          |          |          |
| O 7,006.00                                                 |          |          |          |
| R (+) 1,395.70                                             | 8,401.70 | 8,401.71 | (+) 0.01 |

(a) Additional funds under 'General Expenses' (₹1,712.00 lakh) provided through reappropriation proved excessive, in view of saving (₹260.03 lakh) surrendered, without giving specific reasons.

(b) Saving under 'Subsidiary Expenses' (₹50.27 lakh) were partly reappropriated (₹33.44 lakh) to other heads and partly surrendered (₹16.83 lakh) without giving specific reasons. Saving occurred under this head during 2021-22 also.

|                                                            |       |       |     |
|------------------------------------------------------------|-------|-------|-----|
| <b>(5) 105 Charges for Conduct Elections to Parliament</b> |       |       |     |
| 01 General Elections to Parliament                         |       |       |     |
| O 5.00                                                     |       |       |     |
| R (+) 63.65                                                | 68.65 | 68.65 | ... |

Additional funds under 'Other Expenses' (₹64.20 lakh) were provided through reappropriation towards expenses of Chief Election Commissioner's office.

**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) | 02 By-elections to Parliament |            |                    |                                                        |                                  |
|     | O                             | 1.00       |                    |                                                        |                                  |
|     | R                             | (+) 499.00 | 500.00             | 500.00                                                 | ...                              |

Additional funds under 'Other Expenses' (₹499.00 lakh) were provided through reappropriation towards expenses of Chief Election Commissioner's office.

(7) **2052 SECRETARIAT – GENERAL  
SERVICES**

**090 Secretariat**

08 Compensation to the Family of  
Legislators and MPs who dies  
unnaturally

|   |          |      |      |     |
|---|----------|------|------|-----|
| O | 1.00     |      |      |     |
| R | (+) 4.00 | 5.00 | 5.00 | ... |

Additional funds under 'Financial Assistance / Relief' (₹5.00 lakh) provided through reappropriation for payment of compensation to the family of late Sri. S.L.Dharmegowda were partially offset by saving (₹1.00 lakh) which was surrendered, without giving specific reasons.

(8) **800 Other Expenditure**

04 Jyothi Sanjeevini

|   |              |          |          |     |
|---|--------------|----------|----------|-----|
| O | 1,000.00     |          |          |     |
| R | (+) 1,500.00 | 2,500.00 | 2,500.00 | ... |

Additional funds under 'Other Expenses' (₹1,500.00 lakh) were provided through reappropriation to meet the expenditure towards payment of pending bills under the scheme.

(9) **2070 OTHER ADMINISTRATIVE  
SERVICES**

**003 Training**

3 Administrative Training Institutes

|   |            |          |          |           |
|---|------------|----------|----------|-----------|
| O | 2,383.06   |          |          |           |
| R | (+) 114.59 | 2,497.65 | 2,409.13 | (-) 88.52 |

(a) (i) Additional funds under 'Administrative Training Institute, Mysore – General Expenses' (₹140.91 lakh) were provided through reappropriation for office expenses of the Institute.

(ii) Additional funds under 'Contract / Outsource' (₹20.59 lakh) were provided through reappropriation, without giving specific reasons.

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

(iii) Saving mainly under ‘Maintenance Expenditure’ (₹21.54 lakh) and ‘Subsidiary Expenses’ (₹23.40 lakh) was surrendered, without giving specific reasons.

(iv) Reasons for saving under ‘Salaries’ (₹30.40 lakh) have not been intimated (July 2023).

(b) (i) Additional funds under ‘District Training Institutes – Subsidiary Expenses’ (₹30.00 lakh) were provided through reappropriation to meet the office expenses of the Institute.

(ii) Reasons for saving under ‘Salaries’ (₹31.44 lakh) have not been intimated (July 2023).

(c) Additional funds under ‘Secretariat Training Institute – Salaries’ (₹17.02 lakh) provided through reappropriation to meet the expenditure towards payment of pay and allowances to the Officers proved unnecessary, in view of saving (₹26.69 lakh), reasons for which have not been intimated (July 2023).

| <i>Head</i> |                                                      | <i>Total grant</i>          | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-------------|------------------------------------------------------|-----------------------------|-------------------------------|----------------------------------|
|             |                                                      | <i>(In lakhs of rupees)</i> |                               |                                  |
| (10)        | <b>115 Guest Houses, Government<br/>Hostels Etc.</b> |                             |                               |                                  |
|             | 1 Guest House                                        |                             |                               |                                  |
|             | O                                                    | 5,086.29                    |                               |                                  |
|             | S                                                    | 20.00                       |                               |                                  |
|             | R                                                    | (+) 26.06                   | 5,132.35                      | 5,307.16                         |
|             |                                                      |                             |                               | (+) 174.81                       |

(a) Additional funds under ‘Salaries’ (₹37.00 lakh) partly provided through Supplementary Provision (Second Instalment) (₹20.00 lakh) towards reimbursement of Medical Expenses of Officers / Staff of Karnataka Bhavan, New Delhi and partly through reappropriation (₹17.00 lakh) proved insufficient, in view of excess (₹203.81 lakh) reasons for which have not been intimated (July 2023).

(b) Additional funds under ‘Contract / Outsource’ (₹177.54 lakh) were provided through reappropriation for payment of salary to the staff working on contract basis.

(c) Additional funds under ‘General Expenses’ (₹69.00 lakh) provided through reappropriation towards office expenses proved unnecessary, in view of saving (₹62.80 lakh) surrendered, without giving specific reasons. Reasons for final saving (₹29.00 lakh) have not been intimated (July 2023).

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

(d) Saving under ‘Transport Expenses’ (₹159.11 lakh) was partly reappropriated (₹93.00 lakh) to other heads and partly surrendered (₹66.11 lakh) without giving specific reasons.

|      | <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>             |                               |                                  |
| (11) | <b>2251 SECRETARIAT – SOCIAL<br/>SERVICES</b> |                                         |                               |                                  |
|      | <b>090 Secretariat</b>                        |                                         |                               |                                  |
|      | 01 Karnataka Government<br>Secretariat        |                                         |                               |                                  |
|      | O                                             | 4,472.29                                |                               |                                  |
|      | R                                             | (+) 232.80                              | 4,705.09                      | 4,574.58                         |
|      |                                               |                                         |                               | (-) 130.51                       |

(a) Additional funds under ‘Salaries’ (₹151.10 lakh) provided through reappropriation towards payment of pay and allowance proved excessive, in view of saving (₹130.51 lakh), reasons for which have not been intimated (July 2023).

(b) Additional funds under ‘Salary of Board / Corp-Staff Working in State Government’ (₹70.54 lakh) were provided through reappropriation to meet the expenditure towards payment of salary to the staff working in different section of the secretariat.

(c) Additional funds under ‘Contract / Outsource’ (₹16.00 lakh) were provided through reappropriation for payment of salary to the outsource staff.

(xi) Saving 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>105 Medical Facilities</b>                                                                    |          |       |          |
|     | 01 Medical Facilities – Governor’s<br>Office                                                     |          |       |          |
|     | O                                                                                                | 49.57    |       |          |
|     | R                                                                                                | (-) 1.30 | 48.27 | 41.66    |
|     |                                                                                                  |          |       | (-) 6.61 |

Reasons for final saving under ‘Salaries’ (₹6.61 lakh) have not been intimated (July 2023).



**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>800 Other Expenditure</b> |                                |                                                        |                                  |
|     | 01 General Expenses          |                                |                                                        |                                  |
|     | <i>O</i> 71.00               |                                |                                                        |                                  |
|     | <i>R</i> (-) 13.56           | 57.44                          | 57.44                                                  | ...                              |

Saving mainly under 'Building Expenses' (₹13.53 lakh) was surrendered, without giving specific reasons.

|     |                                                       |          |          |            |
|-----|-------------------------------------------------------|----------|----------|------------|
| (3) | <b>2051 PUBLIC SERVICE<br/>COMMISSION</b>             |          |          |            |
|     | <b>102 State Public Service<br/>Commission</b>        |          |          |            |
|     | 02 Karnataka Public Service<br>Commission Secretariat |          |          |            |
|     | <i>O</i> 5,609.75                                     |          |          |            |
|     | <i>R</i> (-) 894.98                                   | 4,714.77 | 4,571.33 | (-) 143.44 |

(a) Additional funds under 'Salaries' (₹25.00 lakh) were provided through reappropriation to meet the expenditure towards payment of medical reimbursement of staff of the Commission. Reasons for saving (₹89.72 lakh) have not been intimated (July 2023). Saving occurred under this head during 2020-21 and 2021-22 also.

(b) Additional funds under 'Contract / Outsource' (₹32.30 lakh) were provided through reappropriation for payment of salary to the outsource staff.

(c) Saving under 'Examination Expenses' (₹455.10 lakh) was partly reappropriated (₹110.30 lakh) to other heads and partly surrendered (₹344.80 lakh) without giving specific reasons. Saving occurred under this head during 2020-21 and 2021-22 also.

(d) Saving under 'Secret Service Expenses' (₹375.00 lakh), 'General Expenses' (₹81.50 lakh) and 'Transport Expenses' (₹23.44 lakh) surrendered, without giving specific reasons. Saving occurred under 'Transport Expenses' during 2021-22 also.

|     |                                                |     |     |     |
|-----|------------------------------------------------|-----|-----|-----|
| (4) | <b>2052 SECRETARIAT – GENERAL<br/>SERVICES</b> |     |     |     |
|     | <b>090 Secretariate</b>                        |     |     |     |
|     | 27 Vacant Post Provision                       |     |     |     |
|     | <i>O</i> 315.00                                |     |     |     |
|     | <i>R</i> (-) 315.00                            | ... | ... | ... |

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

Funds under ‘Other Allowance’ (₹315.00 lakh – entire provision) was reappropriated other salary heads due to non-filling up of vacant posts.

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

| <i>Head</i> |                                                                                                  | <i>Total<br/>appropriation</i> | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-------------|--------------------------------------------------------------------------------------------------|--------------------------------|-------------------------------|----------------------------------|
|             |                                                                                                  | <i>(In lakhs of rupees)</i>    |                               |                                  |
| (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>090 Secretariat</b>                                                                           |                                |                               |                                  |
|             | 01 Governor Secretariat Expenses                                                                 |                                |                               |                                  |
|             | <i>O</i> 589.16                                                                                  |                                |                               |                                  |
|             | <i>S</i> 9.10                                                                                    |                                |                               |                                  |
|             | <i>R</i> (+) 96.10                                                                               | 694.36                         | 649.99                        | (-) 44.37                        |

(a) Additional funds under ‘Transport Expenses’ (₹17.88 lakh) were provided partly through Supplementary Provision (₹9.10) (First Instalment) towards transport expenses of Governor Secretariat and partly through reappropriation (₹8.78 lakh) without giving specific reasons.

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

(c) Additional funds under ‘Contract / Outsource’ (₹37.66 lakh) were provided through reappropriation towards payment of salary to the staff working on contract basis in the Governor’s Secretariat.

(d) Additional funds under ‘Salaries’ (₹52.07 lakh) provided through reappropriation towards payment of one month salary to the staff for having worked on general holidays in Governor’s Secretariat proved excessive, in view of saving (₹43.90 lakh), reasons for which have not been intimated (July 2023).

**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>103 Household Establishment</b> |                                |                                                        |                                  |
| 01 Governor Office Establishment       |                                |                                                        |                                  |
| <i>O</i> 336.54                        |                                |                                                        |                                  |
| <i>R</i> (+) 41.67                     | 378.21                         | 365.70                                                 | (-) 12.51                        |

(a) Additional funds under ‘Salaries’ (₹27.32 lakh) provided through reappropriation towards payment of one month salary to the staff for having worked on general holidays in Governor’s Secretariat proved excessive, in view of saving (₹12.50 lakh), reasons for which have not been intimated (July 2023).

(b) Additional funds under ‘Contract / Outsource’ (₹19.00 lakh) were provided through reappropriation to meet the expenditure towards payment of salary to the outsourced staff.

(3) **2062 VIGILANCE**

**103 Lokayukta / Up-Lokayukta**

03 Director General – Bureau of  
Investigation

|                     |          |          |           |
|---------------------|----------|----------|-----------|
| <i>O</i> 6,244.63   |          |          |           |
| <i>S</i> 395.79     |          |          |           |
| <i>R</i> (+) 194.45 | 6,834.87 | 6,790.69 | (-) 44.18 |

(a) Additional funds under ‘General Expenses’ (₹170.00 lakh) were provided through Supplementary Provision (Second Instalment) to meet the general expenses of DGBOI.

(b) Additional funds under ‘Transport Expenses’ (₹70.00 lakh) partly were provided through Supplementary Provision (Second Instalment) (₹40.00 lakh) and partly through reappropriation (₹30.00 lakh) towards purchase of fuel and repair works of the vehicle which belongs to police department.

(c) Additional funds under ‘Subsidiary Expenses’ (₹88.42 lakh) were partly provided through Supplementary Provision (First Instalment) (₹60.42 lakh) to meet the Subsidiary Expenses towards payment of monthly retainer fee and other expenses of the Special Advocates and Special Public Prosecutors of Lokayukta and partly through reappropriation (₹28.00 lakh) towards payment to the Special Advocates and Special Public Prosecutors working under Subordinate offices of Lokayukta.

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

(d) Additional funds under ‘Travel Expenses’ (₹20.00 lakh) provided through Supplementary Provision (Second Instalment) towards travel expenses of Director General – Bureau of Investigation.

(e) Additional funds under ‘Building Expenses’ (₹5.00 lakh) provided through Supplementary Provision (Third and Final Instalment) for payment of property tax service charges of the Mysore Lokayukta Office proved unnecessary, in view of saving (₹22.50 lakh) due to economy measures, was reappropriated to other heads. Saving occurred under this head during 2021-22 also.

(f) Additional funds under ‘Scholarships and Incentives’ (₹50.00 lakh) were provided through reappropriation.

(g) Additional funds under ‘Salaries’ (₹227.87 lakh) provided partly through Supplementary Provision (Third and Final Instalment) (₹97.37 lakh) towards payment of salary of offices who have been transferred to Karnataka Lokayukta – DG – BOI from Anti-Corruption Bureau which was abolished and partly through reappropriation (₹130.50 lakh) for payment of salary for the month of January and February to the officers of Police division of the Institution proved excessive, in view of saving (₹44.18 lakh), reasons for which have not been intimated (July 2023). Saving occurred under this head during 2021-22 also.

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

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In thousands of rupees)</i>		
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	1,02,86,33,47			
Supplementary	37,80,63,69	1,40,66,97,16	1,32,98,43,02	(-) 7,68,54,14
Amount surrendered during the year (March 2023)				3,98,10,47
Capital –				
Original	9,85,58,00			
Supplementary	12,84,29,93	22,69,87,93	22,68,96,83	(-) 91,10
Amount surrendered during the year				NIL

NOTES AND COMMENTS:

(i) The expenditure under the Revenue Section of the Voted Grant ₹1,06,327.94 lakh initially met through the additional releases by three executive orders, was later on regularised through Supplementary Provision.

GRANT NO.5 - HOME AND TRANSPORT – contd.

(ii) An amount of ₹39,810.47 lakh was surrendered in the Revenue Section of 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</i>	<i>Excess (+) Saving (-)</i>
			<i>(In lakhs of rupees)</i>
(1) 2041 TAXES ON VEHICLES			
101 Collection Charges			
03 Payments under the Karnataka Guarantee of Services Act	50.00	...	(-) 50.00

Reasons for saving under 'Compensatory Cost' (₹50.00 lakh – entire provision) have not been intimated (July 2023). Saving occurred under his head during 2020-21 and 2021-22 also.

(2) 04 Payment of Smart Card Vendor				
O	100.00			
S	4,200.00			
R	(-) 2,711.34	1,588.66	1,588.66	...

Additional funds under 'Other Expenses' (₹4,200.00 lakh) provided through Supplementary Provision (First Instalment) towards the payment of DL, RC and Smart card vendor and postal charges proved excessive, in view of saving (₹2,711.34 lakh) surrendered, as the proposal to enter into an agreement for distribution of smartcard through post is under review.

(3) 797 Transfer to / from Reserve Funds and Deposit Accounts				
01 Transfer of Karnataka State Road Safety Fund				
O	...			
S	57,714.00	57,714.00	37,713.98	(-) 20,000.02

Expenditure under 'Inter Account Transfers' (₹37,713.98 lakh) depends on the actual collection of receipts from Karnataka State Roads that stood transferred to the fund head. Saving (₹20,000.02 lakh) indicates that the actual receipts were less than the estimated receipts.

(4) 02 Transfer of Green Tax Fund				
O	...			
S	3,969.86	3,969.86	...	(-) 3,969.86

Reasons for the saving under 'Inter Account Transfers' (₹3,969.88 lakh – entire provision) have not been intimated (July 2023).

GRANT NO.5 - HOME AND TRANSPORT – contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
				<i>(In lakhs of rupees)</i>	
(5)	2055 POLICE				
	001 Direction and Administration				
	06 Community Policing and Student Police Scheme				
		O	...		
		S	321.38		
		R	(-) 237.53	83.85	83.85
					...

Funds under 'Other Expenses' (₹321.38 lakh) provided through Supplementary Provision (First Instalment) towards Student Police Cadet Scheme proved excessive, in view of saving (₹237.53 lakh) reappropriated to other heads, without giving specific reasons.

(6)	07 Vacant Post Provision				
		O	18,648.00		
		R	(-) 18,648.00	...	...
					...

Funds under 'Other Allowance' (₹18,648.00 lakh – entire provision) were partly reappropriated (₹15,143.98 lakh) to other salary heads and partly surrendered (₹3,504.02 lakh).

(7)	104 Special Police				
	07 Raising of India Reserve Battalion				
		O	9,685.96		
		S	80.00		
		R	(-) 445.68	9,320.28	8,784.65
					(-) 535.63

(a) Additional funds under 'Travel Expenses' (₹85.00 lakh) provided through reappropriation, without giving specific reasons proved excessive, in view of final saving (₹45.68 lakh), reasons for which have not been intimated (July 2023).

(b) Additional funds under 'General Expenses' (₹130.75 lakh) were provided through reappropriation to match the Central Share that was released from Government of India.

(c) Additional funds under 'Transport Expenses' (₹80.00 lakh) were provided through Supplementary Provision (Second Instalment) towards Travel Expenses.

(d) Saving under 'Salaries' (₹659.95 lakh) was surrendered, without giving specific reasons. Reasons for final saving (₹485.62 lakh) have not been intimated (July 2022). Saving occurred under this head during 2021-22 also.

GRANT NO.5 - HOME AND TRANSPORT – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>		
(8)	797 Transfers to / from Reserve Fund and Deposit Accounts			
	01 Transfers to Karnataka State Road Safety Fund			
	O ...			
	S 59,704.80	59,704.80	46,704.82	(-) 12,999.98

Expenditure under 'Inter Account Transfers' (₹46,704.82 lakh) depends on the actual collection of receipts from Karnataka State Roads that stood transferred to the fund head. Saving (₹12,999.98 lakh) indicates that the actual receipts were less than the estimated receipts.

(9)	2070 OTHER ADMINISTRATIVE SERVICES			
	105 Special Commission of Enquiry			
	02 Other Commissions of Enquiry	200.00	102.01	(-) 97.99

Reasons for saving under 'Other Expenses' (₹97.99 lakh) have not been intimated (July 2023). Saving occurred under this head during 2021-22 also.

(10)	2202 GENERAL EDUCATION			
	80 General			
	107 Scholarships			
	07 Scholarship to Children of Yellow Board Taxi Drivers			
	O ...			
	S 5,000.00			
	R (-) 4,593.08	406.93	406.93	...

Funds under 'Scholarships and Incentives' (₹5,000.00 lakh) provided through Supplementary Provision (First Instalment) towards the Scholarships of children of yellow board taxi drivers proved excessive, in view of saving (₹4,593.08 lakh) partly reappropriated (₹165.00 lakh) due to non-inauguration of the said plan and partly surrendered (₹4,428.08 lakh) due to delay in implementation of plan.

(11)	2235 Social Security and Welfare			
	60 Other Social Security and Welfare Programmes			
	200 Other Programmes			
	2 District Establishments of Sainik Welfare and Resettlement			
	O 409.23			
	R (+) 319.90	729.13	334.15	(-) 394.98

GRANT NO.5 - HOME AND TRANSPORT – contd.

(a) Additional funds under ‘Establishment Charges of Sainik Welfare and Resettlement Department – Salaries’ (₹317.00 lakh) provided through reappropriation towards payment of pay and allowances proved unnecessary, in view of final saving (₹365.97 lakh), reasons for which have not been intimated (July 2023). Saving occurred under this head during 2021-22 also.

(b) Reasons for final saving under ‘Non-Salary’ heads (₹29.01 lakh) have not been intimated (July 2023).

(iv) Excess 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)	2055 POLICE			
	001 Direction and Administration			
	01 Director General and Inspector General of Police			
	O	16,052.33		
	S	634.52		
	R	(+) 939.79	17,626.64	17,044.96
				(-) 581.68

(a) Additional funds under ‘Salaries’ (₹361.00 lakh) partly provided through Supplementary Provision (Second Instalment) towards medical reimbursement and partly through reappropriation (₹331.00 lakh) for payment of pay and allowances proved unnecessary, in view of final saving (₹392.27 lakh) reasons for which have not been intimated (July 2023).

(b) Additional funds under ‘Contract / Outsource’ (₹374.52 lakh) provided through Supplementary Provision (Second Instalment) towards payment of call takers working in PSAP of ERSS-112 proved excessive, in view of final saving (₹88.27 lakh), reasons for which have not been intimated (July 2023).

(c) Additional funds under ‘General Expenses’ (₹30.00 lakh) were provided through Supplementary Provision (Second Instalment) towards General Expenses.

(d) Additional funds under ‘Building Expenses’ (₹200.00 lakh) partly provided through Supplementary Provision (₹100.00 lakh) (Second Instalment) towards Building Expenses and partly through reappropriation (₹100.00 lakh) proved excessive, in view of final saving (₹21.09 lakh), reasons for which have not been intimated (July 2023).

GRANT NO.5 - HOME AND TRANSPORT – contd.

(e) Additional funds under 'Transport Expenses' (₹150.00 lakh) partly provided through Supplementary Provision (₹100.00 lakh) (Second Instalment) towards Transport Expenses and partly through reappropriation (₹50.00 lakh) proved excessive, in view of final saving (₹30.48 lakh), reasons for which have not been intimated (July 2023).

(f) Additional funds 'Secret Services Expenses' (₹500.00 lakh) were provided through reappropriation, without giving specific reasons.

(g) Saving under 'Subsidiary Expenses' (₹24.21 lakh) was reappropriated to other heads, without giving specific reasons.

(h) Saving under 'Telephone Charges' (₹17.00 lakh) was reappropriated to other heads, without giving specific reasons. Reasons for final saving (₹16.78 lakh) have not been intimated (July 2023).

(i) Reasons for final saving under 'Grants-in-Aid – General' (₹20.61 lakh) have not been intimated (July 2023).

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(2)	101 Criminal Investigation and Vigilance			
	01 Criminal Investigation Department			
	O	7,969.19		
	S	350.00		
	R	(+) 457.73	8,776.92	8,556.51
				(-) 220.41

(a) Additional funds under 'Salaries' (₹461.73 lakh) partly provided through Supplementary Provision (₹40.00 lakh) (Second Instalment) towards medical Expenses and partly through reappropriation (₹421.73 lakh) for payment of pay and allowance proved excessive, in view of final saving (₹198.15 lakh), reasons for which have not been intimated (July 2023). Saving occurred under this head during 2021-22 also

(b) Additional funds under 'Subsidiary Expenses' (₹110.00 lakh) were provided through Supplementary Provision (Second Instalment) towards Subsidiary Expenses.

GRANT NO.5 - HOME AND TRANSPORT – contd.

(c) Additional funds under ‘General Expenses’ (₹100.00 lakh) was provided through Supplementary Provision (Second Instalment) towards General Expenses.

(d) Additional funds under ‘Transport Expenses’ (₹100.00 lakh) was provided through Supplementary Provision (Second Instalment) towards Transport Expenses.

(e) Additional funds under ‘Travel Expenses’ (₹40.00 lakh) was provided through reappropriation, without giving specific reasons.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
			<i>(In lakhs of rupees)</i>	
(3)	03 State Intelligence			
	O	8,949.77		
	S	1,035.12		
	R	(+) 567.26	10,552.15	10,423.58
				(-) 128.57

(a) Additional funds under ‘Salaries’ (₹532.26 lakh) partly provided through Supplementary Provision (₹50.00 lakh) (Second Instalment) towards reimbursement of medical expenses and partly through reappropriation (₹482.26 lakh) for payment of pay and allowance proved excessive, in view of final saving (₹111.89 lakh), reasons for which have not been intimated (July 2023).

(b) Additional funds under ‘Subsidiary Expenses’ (₹55.00 lakh) were provided through Supplementary Provision (Second Instalment) towards Subsidiary Expenses.

(c) Additional funds under ‘General Expenses’ (₹180.00 lakh) were provided through Supplementary Provision (Second Instalment) towards General Expenses.

(d) Additional funds under ‘Building Expenses’ (₹270.87 lakh) were provided through Supplementary Provision (First Instalment) towards Building Expenses.

(e) Additional funds under ‘Machinery Equipments’ (₹359.25 lakh) was provided through Supplementary Provision (Second Instalment) towards Machinery Equipments.

(f) Additional funds under ‘Transport Expenses’ (₹120.00 lakh) was provided through Supplementary Provision (Second Instalment) towards Transport Expenses.

GRANT NO.5 - HOME AND TRANSPORT – contd.

(g) Additional funds under ‘Travel Expenses’ (₹65.00 lakh) and ‘Secret Services Expenses’ (₹50.00 lakh) was provided through reappropriation, without giving specific reasons.

(h) Saving under ‘Telephone Charges’ (₹30.00 lakh) was reappropriated to other heads, without giving specific reasons.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(4) 113 Welfare of Police Personnel			
01 Hospital and Police Dispensaries			
O 262.00			
R (+) 76.76	338.76	300.74	(-) 38.02

Additional funds under ‘Salaries’ (₹76.76 lakh) provided through reappropriation for payment of pay and allowance proved excessive, in view of final saving (₹38.02 lakh), reasons for which have not been intimated (July 2023).

(5) 115 Modernisation of Police Force			
01 CSS – Central Share – Modernisation of Police Force			
O 1,000.00			
R (+) 237.53	1,237.53	1,237.53	...

Additional funds under ‘Modernization’ (₹237.53 lakh) were provided through reappropriation, without giving specific reasons.

(6) 02 CSS – Central Share – Modernisation of Police Force			
O 400.00			
R (+) 269.65	669.65	669.65	...

Additional funds under ‘Modernization’ (₹269.65 lakh) were provided through reappropriation, without giving specific reasons.

(7) 116 Forensic Science			
01 Forensic Science Laboratory, Bangalore			
O 2,426.60			
S 550.00			
R (+) 2,989.60	5,966.20	4,723.29	(-) 1,242.91

GRANT NO.5 - HOME AND TRANSPORT – contd.

(a) Additional funds under ‘Salaries’ (₹2,551.44 lakh) provided through reappropriation for payment of pay and allowance proved excessive, in view of final saving (₹1,161.95 lakh) reasons for which have not been intimated (July 2023). Saving occurred under this head during 2021-22 also.

(b) Additional funds under ‘General Expenses’ (₹581.28 lakh) were partly provided through Supplementary Provision (₹400.00 lakh) (Second Instalment) towards General Expenses and partly through reappropriation (₹181.28 lakh) without giving specific reasons.

(c) Additional funds under ‘Machinery and Equipments’ (₹449.16 lakh) were provided through reappropriation funds for the purchase of Machinery and Equipments to match the Central Share which was released by Government of India for the elimination of Narcotic drugs.

(d) Additional funds under ‘Building Expenses’ (₹150.00 lakh) were provided through Supplementary Provision (Second Instalment) towards Building Expenses

(e) Saving under ‘Contract / Outsource’ (₹181.28 lakh) reappropriated to other heads, without giving specific reasons. Reasons for final saving (₹41.34 lakh) have not been intimated (July 2023).

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(8)	04 CSS – Central Share – Safe City Project	14,699.00	19,972.08	(+) 5,273.08

Reasons for excess under ‘General Expenses’ (₹5,273.08 lakh) have not been intimated (July 2023).

(9)	05 CSS – State Share – Safe City Project			
	O	9,799.00		
	R	(-) 303.91	9,495.09	13,314.05
				(+) 3,818.96

Saving under ‘General Expenses’ (₹303.91 lakh) was reappropriated to other heads, without giving specific reasons, proved injudicious, in view of final excess (₹3,818.96 lakh), reasons for which have not been intimated (July 2023).

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>
(10)	2056 JAILS			
	001 Direction and Administration			
	01 Inspector General of Prisons			
	O 890.74			
	R (+) 286.35	1,177.09	1,046.76	(-) 130.33

(a) Additional funds under ‘Salaries’ (₹173.18 lakh) provided through reappropriation funds as there was increase in working strength proved excessive, in view of final saving (₹121.83 lakh) which was due to non-filling up of vacant posts.

(b) Additional funds under ‘Secret Services Expenses’ (₹100.00 lakh) were provided through reappropriation, without giving specific reasons.

(11) **2070 OTHER ADMINSTRATIVE SERVICES**

107 Home Guards

01 Directorate of Home Guards

O	5,953.00			
R	(+) 358.33	6,311.33	6,263.68	(-) 47.65

(a) Additional funds under ‘Salaries’ (₹58.33 lakh) provided through reappropriation for payment of pay and allowance proved excessive, in view of final saving (₹47.55 lakh) reasons for which have not been intimated (July 2023). Saving occurred under this head during 2021-22 also.

(b) Additional funds under ‘Subsidiary Expenses’ (₹300.00 lakh) were provided through reappropriation for payment of pay and allowance.

(c) Saving under ‘Transport Expenses’ (₹26.00 lakh) was reappropriated to other heads, without giving specific reasons. Saving occurred under this head during 2021-22 also.

(12) **108 Fire Protection and Control**

1 Direction and Administration

O	35,336.83			
S	1,010.97			
R	(+) 1,632.15	37,979.95	37,560.88	(-) 419.07

(a) (i) Additional funds under ‘Director of Fire Force – Salaries’ (₹1,778.52 lakh) provided through reappropriation funds for payment of pay and allowance proved excessive, in view of final saving (₹512.60 lakh) surrendered, without giving specific reasons. Reasons for final saving (₹330.93 lakh) have not been intimated (July 2023).

GRANT NO.5 - HOME AND TRANSPORT – contd.

(ii) Additional funds under ‘Subsidiary Expenses’ (₹1,310.97 lakh) provided through Supplementary Provision (₹1,010.97 lakh) (Second Instalment) towards Subsidiary Expenses and partly through reappropriation (₹300.00 lakh) for payment of pay and allowance proved excessive, in view of final saving (₹25.27 lakh) reasons for which have not been intimated (July 2023).

(iii) Saving under ‘Transport Expenses’ (₹150.00 lakh) was reappropriated to other heads, without giving specific reasons.

(b) (i) Additional funds under ‘State Disaster Response Force – Salaries’ (₹151.23 lakh) were provided through reappropriation for payment of pay and allowance proved excessive, in view of final saving (₹22.45 lakh) reasons for which have not been intimated (July 2023).

(ii) Additional funds under ‘General Expenses’ (₹30.00 lakh) were provided through reappropriation for payment of pay and allowance, also towards purchase of Furniture and fixture, Sports Equipment, Computers, Printers, Stationery and Purchase of five batteries for vehicles.

(iii) Additional funds under ‘Transport Expenses’ (₹20.00 lakh) were provided through reappropriation, without giving specific reasons.

(v) GREEN TAX FUND:

The fund account was created during the year 2022-23. The Cess called “Green Tax” imposed on the tax levied on motor Vehicles suitable for use on road to implement various measures to control air pollution. This Cess is credited to the fund. The fund is operated under the head of account 8229-00-200-0-63.

There was an opening balance of ₹5,017.07 lakh as on 1 April, 2022. No transaction occurred during the year. The closing balance is ₹5,017.07 lakh as on 31 March 2023.

(vi) KARNATAKA STATE ROAD SAFETY FUND:

The fund account was created during the year March 2019 based on the provisions contained in the Karnataka State Road Safety Authority Act 2017. The fund has started its transactions from the current year i.e. 2022-23. The source of the funds are Grants, loans, contributions and advances made by the State Government and the Central Government,

GRANT NO.5 - HOME AND TRANSPORT – conclud.

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 called Green Tax shall be levied and collected one time at the time of vehicle registration at such rate not more than ₹1,000 and credited to the fund account.

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

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

There was an opening balance of ₹4,69,58.63 lakh as on 1 April 2022. The amount credited during the year was ₹84,418.80 lakh, an expenditure of ₹2,05,18.76 lakh was met out of the fund. The closing balance at the credit of fund was ₹11,08,58.67 lakh as on 31 March 2023.

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**GRANT NO.6 – INFRASTRUCTURE DEVELOPMENT  
(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>3051</b>                                        | <b>PORTS AND LIGHT HOUSES</b>                                            |                    |                               |                                  |
| <b>3451</b>                                        | <b>SECRETARIAT – ECONOMIC<br/>SERVICES</b>                               |                    |                               |                                  |
| <b>4711</b>                                        | <b>CAPITAL OUTLAY ON FLOOD<br/>CONTROL PROJECT</b>                       |                    |                               |                                  |
| <b>5051</b>                                        | <b>CAPITAL OUTLAY ON PORTS<br/>AND LIGHT HOUSES</b>                      |                    |                               |                                  |
| <b>5465</b>                                        | <b>INVESTMENTS IN GENERAL<br/>FINANCIAL AND TRADING<br/>INSTITUTIONS</b> |                    |                               |                                  |
| <b>Revenue –</b>                                   |                                                                          |                    |                               |                                  |
| <b>Voted –</b>                                     |                                                                          |                    |                               |                                  |
| Original                                           | 1,06,11,16                                                               |                    |                               |                                  |
| Supplementary                                      | ...                                                                      | 1,06,11,16         | 93,70,14                      | (-) 12,41,02                     |
| Amount surrendered during the<br>year (March 2023) |                                                                          |                    |                               | 24,80,37                         |
| <b>Capital –</b>                                   |                                                                          |                    |                               |                                  |
| <b>Voted –</b>                                     |                                                                          |                    |                               |                                  |
| Original                                           | 8,04,30,00                                                               |                    |                               |                                  |
| Supplementary                                      | 6,03,51,00                                                               | 14,07,81,00        | 14,62,20,51                   | (+) 54,39,51                     |
| Amount surrendered during the<br>year (March 2023) |                                                                          |                    |                               | 20,00,00                         |

**NOTES AND COMMENTS:**

(i) An amount of ₹2,480.37 lakh was surrendered in the Revenue Section.

(ii) In the Capital Section of Voted Grant, expenditure exceeded the provision by ₹54,39,51,231/- which required regularization.

(iii) An amount of ₹2,000.00 lakh was surrendered in the Capital Section.

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

(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>3051 PORTS AND LIGHT HOUSES</b> |                    |                                                        |                                  |
| <b>02 Minor Ports</b>                  |                    |                                                        |                                  |
| <b>102 Ports Management</b>            |                    |                                                        |                                  |
| 08 Karnataka Maritime Board            |                    |                                                        |                                  |
| O      3,142.46                        |                    |                                                        |                                  |
| R      (-) 1,381.75                    | 1,760.71           | 1,759.25                                               | (-) 1.46                         |

Saving under 'Grants-in-Aid – General' (₹1,371.60 lakh) was surrendered, without giving specific reasons.

|                                  |     |     |     |
|----------------------------------|-----|-----|-----|
| (2) <b>800 Other Expenditure</b> |     |     |     |
| 03 Vacant Post Provision         |     |     |     |
| O      100.00                    |     |     |     |
| R      (-) 100.00                | ... | ... | ... |

Funds under 'Other Allowance' (₹100.00 lakh – entire provision) was surrendered. Saving occurred under this head during 2021-22 also.

|                                                     |          |          |           |
|-----------------------------------------------------|----------|----------|-----------|
| (3) <b>3451 SECRETARIAT –<br/>ECONOMIC SERVICES</b> |          |          |           |
| <b>090 Secretariat</b>                              |          |          |           |
| 1 State Secretariat                                 |          |          |           |
| O      5,360.70                                     |          |          |           |
| R      (-) 998.62                                   | 4,362.08 | 4,344.01 | (-) 18.07 |

(a) Saving under 'Regional Air Connectivity – Other Expenses' (₹998.62 lakh) was surrendered, without giving specific reasons.

(b) Reasons for saving under 'Development of Minor Airports – Building Expenses' (₹18.06 lakh) have not been intimated (July 2023).

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

|                                                                |          |          |              |
|----------------------------------------------------------------|----------|----------|--------------|
| (1) <b>3051 PORTS AND LIGHT HOUSES</b>                         |          |          |              |
| <b>02 Minor Ports</b>                                          |          |          |              |
| <b>797 Transfer to Port<br/>Development Fund</b>               |          |          |              |
| 02 Transfer of Receipt under Ports<br>Lighthouses and Shipping | 2,007.00 | 3,266.87 | (+) 1,259.87 |

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

Expenditure under ‘Inter Account Transfers’ (₹3,266.87 lakh) depends on actual collection of receipts under Ports, Light Houses and Shipping. Excess under this head (₹1,259.87 lakh) indicates that the actual receipts are more than the estimated collection of receipts that stood transferred to the Fund Head under Public Account of the State.

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

(1) **5051 CAPITAL OUTLAY ON  
PORTS AND LIGHT HOUSES**

**02 Minor Ports**

**211 Development of Works under  
Sagarmala Project**

**02 CSS – Central Share of Sagarmala  
Project – Dredging Works &  
Break Water Works**

|   |              |     |     |     |
|---|--------------|-----|-----|-----|
| O | 2,500.00     |     |     |     |
| R | (-) 2,500.00 | ... | ... | ... |

Saving under ‘Capital Expenses’ (₹2,500.00 lakh – entire provision) was reappropriated to other heads, without giving specific reasons. Saving occurred under this head during 2021-22.

(2) **03 CSS – State Share of Sagarmala  
Project – Dredging Works and  
Breakwater Works**

|   |            |          |          |          |
|---|------------|----------|----------|----------|
| O | 2,500.00   |          |          |          |
| R | (-) 462.00 | 2,038.00 | 2,037.71 | (-) 0.29 |

Saving under ‘Capital Expenses’ (₹462.00 lakh) was reappropriated to other heads, without giving specific reasons.

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

(1) **4711 CAPITAL OUTLAY ON  
FLOOD CONTROL PROJECT**

**02 Anti-Sea Erosion Project**

**103 Civil Works**

**2 Lumpsum Provision for New  
Works**

|   |              |          |          |          |
|---|--------------|----------|----------|----------|
| O | 1,000.00     |          |          |          |
| R | (+) 1,262.00 | 2,262.00 | 2,261.99 | (-) 0.01 |

Additional funds under ‘Sea Erosion Control Works – Major Works’ (₹1,262.00 lakh) were provided through reappropriation towards Sea-Erosion Control Works.

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

| <i>Head</i>                                                                                 | <i>Total grant</i> | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|---------------------------------------------------------------------------------------------|--------------------|-------------------------------|----------------------------------|
|                                                                                             |                    | <i>(In lakhs of rupees)</i>   |                                  |
| (2) <b>5465 INVESTMENTS IN GENERAL<br/>FINANCIAL AND TRADING<br/>INSTITUTIONS</b>           |                    |                               |                                  |
| <b>01 Investments in General Financial<br/>    Institutions</b>                             |                    |                               |                                  |
| <b>190 Investments in Public Sector<br/>    and Other Undertakings, Banks,<br/>    etc.</b> |                    |                               |                                  |
| 1 Investment in Infrastructure                                                              |                    |                               |                                  |
| O     15,500.00                                                                             |                    |                               |                                  |
| S     28,000.00                                                                             |                    |                               |                                  |
| R    (+ ) 2,800.00                                                                          | 46,300.00          | 53,800.00                     | (+ ) 7,500.00                    |

(a) Additional funds under ‘Development of Minor Airports – Capital Expenses’ (₹30,800.00 lakh) partly provided through Supplementary Provision (Second, Third and Final Instalment) (₹27,500.00 lakh) towards development of airports under the scheme of Special Assistance for Capital Investment and for acquisition of land for expansion of Mysuru Airport and partly through reappropriation (₹3,300.00 lakh) for development of Shivamogga Airport and for development of works of small airports proved insufficient, in view of excess of ₹7,500.00 lakh, reasons for which have not been intimated (July 2023).

(b) Funds under ‘PM Gati Shakthi – Setting up of Data Centres – Capital Expenses’ (₹500.00 lakh) were provided through Supplementary Provision (Third and Final Instalment) to start a Data Centre.

(c) Saving under ‘Karnataka Viability Gap – Investment’ (₹500.00 lakh) was reappropriated to other heads, without giving specific reasons.

### **(viii) 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.

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

The opening balance in the Fund stood at ₹9,74,687.00 lakh (Cr.). During the year 2022-23, an amount of ₹1,11,345.48 lakh was transferred as Resources from Infrastructure Cess and ₹94,870.00 lakh from General Revenue of the State to Infrastructure Initiative fund. No expenditure was met out of the fund head.

The balance under the fund head 'Infrastructure Initiative Fund' as on 31 March 2023 was ₹11,80,902.48 lakh (Cr.).

The progressive balance under the 'Infrastructure Initiative Fund Investment Account' stood at ₹17,13,88.00 lakh (Dr.) as on 31 March 2023.

### **(ix) 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 ₹5,192.26 lakh (Cr.). During the year 2022-23, an amount of ₹3,266.87 lakh was credited to the Fund account. An expenditure of ₹2,096.62 lakh was shown as met out of this Fund, leaving a credit balance of ₹6,362.51 lakh as on 31 March 2023. The details of the transactions relating to the Fund during the year are given in Statement No.21 of the Finance Accounts for 2022-23.



**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  
2215 WATER SUPPLY AND  
SANITATION  
2230 LABOUR, EMPLOYMENT AND  
SKILL DEVELOPMENT  
2501 SPECIAL PROGRAMMES FOR  
RURAL DEVELOPMENT  
2505 RURAL EMPLOYMENT  
2515 OTHER RURAL DEVELOPMENT  
PROGRAMMES  
2551 HILL AREAS  
2810 NEW AND RENEWABLE ENERGY  
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                                           | 1,55,99,64,68 | 1,76,62,98,25 | 1,69,35,46,16 | (-) 7,27,52,09 |
| Supplementary                                      | 20,63,33,57   |               |               |                |
| Amount surrendered during the<br>year (March 2023) |               |               |               | 12,37,27,23    |

**Capital –**

|                                                    |             |             |             |                 |
|----------------------------------------------------|-------------|-------------|-------------|-----------------|
| Original                                           | 17,24,98,42 | 37,50,60,42 | 38,99,19,49 | (+ ) 1,48,59,07 |
| Supplementary                                      | 20,25,62,00 |             |             |                 |
| Amount surrendered during the<br>year (March 2023) |             |             |             | 85,86,65        |

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

### NOTES AND COMMENTS:

(i) The expenditure under the Revenue Section ₹1,05,561.92 lakh initially met through the additional releases by four executive orders was later on regularized through Supplementary Provision.

(ii) An amount of ₹1,23,727.23 lakh was surrendered under the Revenue Section.

(iii) In the Capital Section of Voted Grant, expenditure exceeded the provision by ₹1,48,59,07,094/- which required regularization.

(iv) The expenditure under the Capital section ₹39,003.46 lakh initially met through the additional releases by four executive orders was later on regularized through Supplementary Provision.

(v) An amount of ₹8,586.65 lakh was surrendered under the Capital Section.

(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 (+)<br/>Saving(-)</i> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|--------------------|----------------------------------------------------------|---------------------------------|
| (1)                                                                                                                                                                                                                                 | <b>2215 WATER SUPPLY AND SANITATION</b>              |                    |                                                          |                                 |
|                                                                                                                                                                                                                                     | <b>01 Water Supply</b>                               |                    |                                                          |                                 |
|                                                                                                                                                                                                                                     | <b>198 Assistance to Grama Panchyats</b>             |                    |                                                          |                                 |
|                                                                                                                                                                                                                                     | 6 Assistance to Taluka Panchayats                    |                    |                                                          |                                 |
|                                                                                                                                                                                                                                     | O 41,600.00                                          |                    |                                                          |                                 |
|                                                                                                                                                                                                                                     | R (-) 13,077.22                                      | 28,522.78          | 28,522.78                                                | ...                             |
| <br>(a) Saving under 'CSS – Centre Share – Swachha Bharath Mission (Grameena) – Lumpsum – ZP' (₹9,375.80 lakh) due to non-receipt of any proposal, was surrendered. Saving occurred under this head during 2021-22 also.            |                                                      |                    |                                                          |                                 |
| <br>(b) Saving under 'CSS – State Share – Swachha Bharath Mission (Grameena) – Lumpsum – ZP' (₹3,701.42 lakh) due to non-receipt of any proposal, was surrendered. Saving occurred under this head during 2020-21 and 2021-22 also. |                                                      |                    |                                                          |                                 |
| (2)                                                                                                                                                                                                                                 | <b>2230 LABOUR, EMPLOYMENT AND SKILL DEVELOPMENT</b> |                    |                                                          |                                 |
|                                                                                                                                                                                                                                     | <b>01 Labour</b>                                     |                    |                                                          |                                 |
|                                                                                                                                                                                                                                     | <b>198 Assistance to Grama Panchayats</b>            |                    |                                                          |                                 |
|                                                                                                                                                                                                                                     | 6 Grama Panchayats – CSS / CPS                       | 422.00             | 24.58                                                    | (-) 397.42                      |

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

Reasons for saving under ‘Block Grants – Lumpsum – ZP’ (₹397.42 lakh) have not been intimated (July 2023). Saving occurred under this head during 2020-21 and 2021-22 also.

| <i>Head</i>                                                                   | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-------------------------------------------------------------------------------|--------------------|---------------------------|------------------------------|
| <i>(In lakhs of rupees)</i>                                                   |                    |                           |                              |
| (3) <b>2505 RURAL EMPLOYMENT</b>                                              |                    |                           |                              |
| <b>60 Other Programmes</b>                                                    |                    |                           |                              |
| <b>101 Employment Assurance Scheme</b>                                        |                    |                           |                              |
| 04 Mahatma Gandhi National Rural Employment Assurance Scheme – Establishment. | 280.50             | 244.17                    | (-) 36.33                    |

Reasons for saving mainly under ‘Non-Salary’ heads (₹25.58 lakh) have not been intimated (July 2023).

|                                                         |          |          |            |
|---------------------------------------------------------|----------|----------|------------|
| (4) <b>2515 OTHER RURAL DEVELOPMENT PROGRAMMES</b>      |          |          |            |
| <b>001 Direction and Administration</b>                 |          |          |            |
| 05 Chief Engineer, Panchayat Raj Engineering Department | 1,873.00 | 1,402.69 | (-) 470.31 |

Reasons for saving under ‘Salaries’ (₹429.33 lakh) and ‘Non-Salary’ heads (₹40.98 lakh) have not been intimated (July 2023).

|                                 |        |        |            |
|---------------------------------|--------|--------|------------|
| (5) <b>101 Panchayati Raj</b>   |        |        |            |
| 11 Election to PRI Institutions |        |        |            |
| O   17,200.00                   |        |        |            |
| R (-) 16,885.57                 | 314.43 | 214.43 | (-) 100.00 |

Saving under ‘Other Expenses’ (₹16,885.57 lakh) as elections to Local Bodies not conducted, was surrendered. Reasons for final saving (₹100.00 lakh) have not been intimated (July 2023). Saving occurred under this head during 2020-21 and 2021-22 also.

|                                                                          |          |          |     |
|--------------------------------------------------------------------------|----------|----------|-----|
| (6) <b>31 CSS – Central Share – Rashtriya Gram Swaraj Abhiyan (RGSA)</b> |          |          |     |
| O   3,600.00                                                             |          |          |     |
| S   8,659.00                                                             |          |          |     |
| R (-) 8,659.00                                                           | 3,600.00 | 3,600.00 | ... |

Additional funds under ‘Other Expenses’ (₹6,572.18 lakh), ‘Scheduled Caste Sub Plan’ (₹1,485.02 lakh) and ‘Tribal Sub Plan’ (₹601.80 lakh) provided through Supplementary Provision (Second Instalment) towards the (CSS) Central Share under RGSA Scheme in anticipation of Government of India release proved unnecessary, in view of saving (₹6,572.18 lakh), (₹1,485.02 lakh) and (₹601.80 lakh) respectively surrendered, due to non-receipt of any proposal.



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

|     | <i>Head</i>                                                 | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakhs of rupees)</i> | <i>Excess (+) Saving(-)</i> |
|-----|-------------------------------------------------------------|--------------------|----------------------------------------------------------|-----------------------------|
| (7) | 32 CSS – State Share – Rashtriya Gram Swaraj Abhiyan (RGSA) |                    |                                                          |                             |
|     | O 2,400.00                                                  |                    |                                                          |                             |
|     | S 5,773.00                                                  |                    |                                                          |                             |
|     | R (-) 5,371.78                                              | 2,801.22           | 2,400.00                                                 | (-) 401.22                  |

(a) Additional funds under ‘Other Expenses’ (₹4,381.71 lakh) and ‘Scheduled Caste Sub Plan’ (₹990.07 lakh) provided through Supplementary Provision (Second Instalment) towards the State Share under RGSA Scheme in anticipation of Government of India release proved unnecessary, in view of saving (₹4,381.71 lakh) and (₹990.07 lakh) surrendered, due to non-receipt of any proposal.

(b) Additional funds under ‘Tribal Sub Plan’ (₹401.22 lakh) provided through Supplementary Provision (Second Instalment) as a TSP grants towards the State Share under RGSA Scheme in anticipation of Government of India release proved unnecessary, in view of final saving (₹401.22 lakh – entire provision), reasons for which have not been intimated (July 2023).

**(8) 196 Assistance to Zilla Panchayats / District Level Panchayats**

**6 Zilla Panchayats – CSS/CPS**

|   |               |          |          |            |
|---|---------------|----------|----------|------------|
| O | 13,688.08     |          |          |            |
| S | 3,565.50      |          |          |            |
| R | (-) 11,999.23 | 5,254.35 | 4,542.84 | (-) 711.51 |

(a) Additional funds under ‘XV FCG grants to ZP’s (60% Tied : 40% Basic) – Lumpsum – ZP’ (₹3,565.50 lakh) provided through Supplementary Provision (First Instalment) to 31 Zilla Panchayats under the recommendation of 15<sup>th</sup> Finance Commission proved unnecessary, in view of saving (₹11,999.23 lakh) due to non-release of anticipated grants for the year 2022-23, was surrendered. Saving occurred under this head during 2021-22 also.

(b) Reasons for saving under ‘DRDA – Administrative Charges’ under the following districts have not been intimated (July 2023).

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

| (₹ in lakh)       |        |                 |        |
|-------------------|--------|-----------------|--------|
| Districts         | Saving | Districts       | Saving |
| Bengaluru (Urban) | 21.12  | Kalaburagi      | 21.12  |
| Bengaluru (Rural) | 21.12  | Ballari         | 26.82  |
| Chitradurga       | 22.99  | Bidar           | 21.12  |
| Kolar             | 21.12  | Raichur         | 21.12  |
| Shivamogga        | 22.99  | Yadgir          | 21.12  |
| Tumakuru          | 22.99  | Davanagere      | 22.99  |
| Mysuru            | 22.99  | Ramanagara      | 21.12  |
| Chikkamagaluru    | 22.99  | Chikkaballapura | 22.99  |
| Dakshina Kannada  | 21.12  | Chamarajanagar  | 21.12  |
| Hassan            | 22.99  | Udupi           | 21.12  |
| Mandya            | 22.99  | Bagalkot        | 22.99  |
| Belagavi          | 22.99  | Gadag           | 22.99  |
| Vijayapura        | 21.12  | Haveri          | 22.99  |
| Dharwar           | 21.12  | Koppal          | 21.12  |
| Uttar Kannada     | 26.76  | Vijayanagara    | 42.24  |
| Kodagu            | 21.12  |                 |        |

| <i>Head</i>                                                                   | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving(-)</i> |
|-------------------------------------------------------------------------------|--------------------|---------------------------|-----------------------------|
| <i>(In lakhs of rupees)</i>                                                   |                    |                           |                             |
| (9) <b>197 Assistance to Block Panchayats / Intermediate Level Panchayats</b> |                    |                           |                             |
| 1 Taluk Panchayats                                                            |                    |                           |                             |
| O 1,88,972.55                                                                 |                    |                           |                             |
| S 7,842.72                                                                    |                    |                           |                             |
| R (-) 22,813.41                                                               | 1,74,001.86        | 1,73,959.06               | (-) 42.80                   |

(a) Additional funds under ‘Maintenance Grants to Taluka Panchayats including Consolidated Salaries – Lumpsum – ZP’ (₹7,842.72 lakh) provided through Supplementary Provision (First Instalment) towards reimbursement of medical bill for previous year pertaining to Department of Primary and Secondary Education proved unnecessary, in view of saving (₹22,813.41 lakh) partly surrendered (₹13,427.87 lakh) due to non-filling up of vacant posts and partly reappropriated (₹9,385.54 lakh) to other heads, due to saving in Consolidated salaries of Taluk Panchayats. Saving occurred under this head during 2020-21 and 2021-22 also.

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

(b) Reasons for saving mainly under ‘Kalaburagi’ (₹19.16 lakh), ‘Belagavi’ (₹16.71 lakh), ‘Dakshina Kannada’ (₹16.37 lakh) and ‘Yadgir’ (₹15.45 lakh) have not been intimated (July 2023).

(c) Reasons for excess under ‘Vijayanagara’ (₹13.90 lakh) have not been intimated (July 2023).

|      | <i>Head</i>                  | <i>Total grant</i> | <i>Actual expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving(-)</i> |
|------|------------------------------|--------------------|----------------------------------------------------|---------------------------------|
| (10) | 6 Taluk Panchayats – CSS/CPS |                    |                                                    |                                 |
|      | O 24,630.00                  |                    |                                                    |                                 |
|      | S 7,131.00                   |                    |                                                    |                                 |
|      | R (-) 24,664.35              | 7,096.65           | 7,096.65                                           | ...                             |

Additional funds under ‘XV FCG grants to TPS (60% Tied : 40% Basic) – Lumpsum – ZP’ (₹7,131.00 lakh) provided through Supplementary Provision (First Instalment) towards release of grants to 229 Taluk Panchayats under the recommendation of 15<sup>th</sup> Finance Commission, proved unnecessary, in view of saving (₹24,664.35 lakh) due to non-release of anticipated grants for the year 2022-23, was surrendered. Saving occurred under this head during 2021-22 also.

|      |                              |     |     |     |
|------|------------------------------|-----|-----|-----|
| (11) | <b>800 Other Expenditure</b> |     |     |     |
|      | 19 Vacant Post Provision     |     |     |     |
|      | O 3,000.00                   |     |     |     |
|      | R (-) 3,000.00               | ... | ... | ... |

Funds under ‘Other Allowance’ (₹3,000.00 lakh – entire provision) was partly reappropriated (₹936.38 lakh) to other salary heads and partly surrendered (₹2,063.62 lakh) due to non-filling up of vacant posts.

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

|     |                                                       |     |        |            |
|-----|-------------------------------------------------------|-----|--------|------------|
| (1) | <b>2505 RURAL EMPLOYMENT</b>                          |     |        |            |
|     | <b>02 Rural Employment Guarantee Scheme</b>           |     |        |            |
|     | <b>101 National Rural Employment Guarantee Scheme</b> |     |        |            |
|     | 02 CSS – Central Share – MGNREGA – Social Audit Unit  | ... | 755.18 | (+) 755.18 |

Excess expenditure under ‘General Expenses’ (₹755.18 lakh) was due to release of Central Share towards MGNREGA after closure of Supplementary Provision (Third and Final Instalment).

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

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <i>Head</i>                                                                           | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakhs of rupees)</i> | <i>Excess (+) Saving(-)</i> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|--------------------|----------------------------------------------------------|-----------------------------|
| (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>60 Other Programmes</b>                                                            |                    |                                                          |                             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>196 Assistance to Zilla Panchayats / District Level Panchayats</b>                 |                    |                                                          |                             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 6 Zilla Panchayats – CSS / CPS                                                        |                    |                                                          |                             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | O 1,28,000.00                                                                         |                    |                                                          |                             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | S 1,01,500.00                                                                         | 2,29,500.00        | 2,83,737.63                                              | (+) 54,237.63               |
| <p>(a) (i) Additional funds under ‘CSS – Central Share – Mahatma Gandhi National Rural Employment Assurance Scheme – Lumpsum – ZP’ (₹1,01,500.00 lakh) were provided through Supplementary Provision (First and Second Instalment) towards (CSS) Central Share under MGNREGA Scheme in the year 2022-23. Excess (₹46,709 lakh) was due to release of Central Share towards the scheme after closure of Third and Final Instalment of Supplementary Provision.</p> <p>(ii) Excess under ‘CSS – State Share – Mahatma Gandhi National Rural Employment Assurance Scheme – Lumpsum – ZP’ (₹7,528.63 lakh) was due to release of Central Share towards MGNREGA after release of Third and Final Instalment of Supplementary Provision.</p> |                                                                                       |                    |                                                          |                             |
| (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>2515 OTHER RURAL DEVELOPMENT PROGRAMMES</b>                                        |                    |                                                          |                             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>101 Panchayat Raj</b>                                                              |                    |                                                          |                             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 09 Karnataka State Decentralisation Programmes and Other Rural Development Activities |                    |                                                          |                             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | O 2,978.00                                                                            |                    |                                                          |                             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | S 100.00                                                                              |                    |                                                          |                             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | R (-) 2.20                                                                            | 3,075.80           | 3,193.98                                                 | (+) 118.18                  |
| <p>(a) Additional funds under ‘Grants-in-Aid – General’ (₹100.00 lakh) provided through Supplementary Pension (Second Instalment) towards the implementation of Pilot Project to improve the efficiency of Gram Panchayat Task Force proved insufficient, in view of excess (₹36.08 lakh), reasons for which have not been intimated (July 2023).</p> <p>(b) Reasons for excess under ‘General Expenses’ (₹42.59 lakh), ‘Transport Expenses’ (₹27.42 lakh) and ‘Salaries’ (₹20.88 lakh) have not been intimated (July 2023).</p>                                                                                                                                                                                                       |                                                                                       |                    |                                                          |                             |
| (4)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>17 State Election Commission</b>                                                   |                    |                                                          |                             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | O 1,239.20                                                                            |                    |                                                          |                             |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | R (+) 125.64                                                                          | 1,364.84           | 1,272.24                                                 | (-) 92.60                   |

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

(a) Additional funds under ‘Salaries’ (₹97.30 lakh) provided through reappropriation to meet the expenditure towards payment of salaries proved excessive, in view of saving (₹64.49 lakh), reasons for which have not been intimated (July 2023). Saving occurred under this head during 2021-22 also.

(b) Additional funds under ‘Building Expenses’ (₹26.34 lakh) were provided through reappropriation to meet the expenditure towards Building Expenses.

(c) Reasons for saving under ‘General Expenses’ (₹28.09 lakh) have not been intimated (July 2023).

|     | <i>Head</i>                      | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakhs of rupees)</i> | <i>Excess (+) Saving(-)</i> |
|-----|----------------------------------|--------------------|----------------------------------------------------------|-----------------------------|
| (5) | <b>102 Community Development</b> |                    |                                                          |                             |
|     | 13 Karnataka Panchayat Raj       |                    |                                                          |                             |
|     | University, Gadag                |                    |                                                          |                             |
|     | O 258.00                         |                    |                                                          |                             |
|     | R (+) 145.07                     | 403.07             | 286.84                                                   | (-) 116.23                  |

(a) Additional funds under ‘GIA Contract / Outsource’ (₹145.07 lakh) were provided through reappropriation to meet the expenditure towards payment of salary to contract/outsourced staff.

(b) Reasons for saving under ‘Grants-in-Aid – Salaries’ (₹116.23 lakh) have not been intimated (July 2023).

|     |                                 |          |          |     |
|-----|---------------------------------|----------|----------|-----|
| (6) | 14 CSS – Central Share – Shyama |          |          |     |
|     | Prasad Mukherjee Rurban Mission |          |          |     |
|     | O 720.00                        |          |          |     |
|     | S 2,437.15                      |          |          |     |
|     | R (+) 2,338.80                  | 5,495.95 | 5,495.95 | ... |

Additional funds under ‘Other Expenses’ (₹4,775.95 lakh) were provided through Supplementary Pension (First and Second Instalment) (₹2,437.15 lakh) towards (CSS) Central Share under Shyam Prasad Mukherjee Rurban Mission Scheme and partly through reappropriation (₹2,338.80 lakh) for the implementation of the scheme.

|     |                                 |          |          |     |
|-----|---------------------------------|----------|----------|-----|
| (7) | 15 CSS – State Share – Shyama   |          |          |     |
|     | Prasad Mukherjee Rurban Mission |          |          |     |
|     | O 480.00                        |          |          |     |
|     | S 1,624.77                      |          |          |     |
|     | R (+) 1,559.20                  | 3,663.97 | 3,663.97 | ... |

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

Additional funds under ‘Other Expenses’ (₹3,183.97 lakh) were provided partly through Supplementary Pension (First and Second Instalment) (₹1,624.77 lakh) towards (CSS) State Share under Shyam Prasad Mukherjee Rurban Mission Scheme and partly through reappropriation (₹1,559.20 lakh) for the implementation of the scheme.

|     | <i>Head</i>                               | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving(-)</i> |
|-----|-------------------------------------------|--------------------|--------------------------------------------------------|---------------------------------|
| (8) | <b>198 Assistance to Grama Panchayats</b> |                    |                                                        |                                 |
|     | 1 Grama Panchayats                        |                    |                                                        |                                 |
|     | O 2,05,606.20                             |                    |                                                        |                                 |
|     | R (+) 8,766.27                            | 2,14,372.47        | 2,14,315.02                                            | (-) 57.45                       |

(a) Additional funds under ‘SFC Development Grants to Grama Panchayaths – Lumpsum – ZP’ (₹7,914.00 lakh) were provided through reappropriation, without giving specific reasons.

(b) Additional funds under ‘Honorarium to Grama Panchayaths Members – Lumpsum – ZP’ (₹3,597.51 lakh) were provided through reappropriation towards payment of honorarium to Gram Panchayath members proved excessive, in view of saving (₹1,061.70 lakh) due to vacancy of posts of panchayath members.

(c) Additional funds under ‘Grants to Grama Panchayaths for Securitization of Electricity Dues – Lumpsum – ZP’ (₹788.03 lakh) were provided through reappropriation towards securitization of electricity dues to Grama Panchayathas.

(d) Saving under ‘Royalty on Sand Mining to be passed on to Gram Panchayaths – Lumpsum – ZP’ (₹2,471.57 lakh) due to non-receipt of any proposal, was surrendered.

(e) Reasons for saving under ‘Payments under the Karnataka Guarantee of Services Act – Lumpsum – ZP’ (₹50.00 lakh – entire provision) have not been intimated (July 2023).

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

(viii) Saving in the Capital 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>4215 CAPITAL OUTLAY ON<br/>WATER SUPPLY AND<br/>SANITATION</b> |   |                    |                                                        |                                 |
|     | <b>01 Water Supply</b>                                            |   |                    |                                                        |                                 |
|     | <b>102 Rural Water Supply</b>                                     |   |                    |                                                        |                                 |
|     | 2 Capital Expenses for Rural Water Scheme                         |   |                    |                                                        |                                 |
|     |                                                                   | O | 27,839.00          |                                                        |                                 |
|     |                                                                   | S | 20,000.00          |                                                        |                                 |
|     |                                                                   | R | (-) 8,086.65       | 39,752.35                                              | 31,236.30                       |
|     |                                                                   |   |                    |                                                        | (-) 8,516.05                    |

(a) Additional funds under 'Rural Water Supply Scheme including Jaladhare – Capital Expenses' (₹20,000.00 lakh) provided through Supplementary Provision (Second Instalment) towards payment of electricity bill and maintenance charges of the works under Jaladhare Scheme proved excessive, in view of final saving (₹84.88 lakh), reasons for which have not been intimated (July 2023). Saving occurred under this head during 2021-22 also.

(b) Saving under 'Special Development Plan' (₹6,960.05 lakh) due to non-receipt of any proposal, was surrendered. Saving occurred under this head during 2020-21 and 2021-22 also.

(c) Saving under 'SDP – SCP' (₹1,126.66 lakh)) due to non-receipt of any proposal was surrendered. Reasons for final saving (₹5,788.13 lakh) have not been intimated (July 2023). Saving occurred under this head during 2021-22 and 2020-21 also.

(v) Reasons for saving under 'SDP – TSP' (₹2,643.04 lakh) have not been intimated (July 2023). Saving occurred under this head during 2020-21 and 2021-22 also.

|     |                                                                              |   |          |          |            |
|-----|------------------------------------------------------------------------------|---|----------|----------|------------|
| (2) | <b>4515 CAPITAL OUTLAY ON<br/>OTHER RURAL<br/>DEVELOPMENT<br/>PROGRAMMES</b> |   |          |          |            |
|     | <b>102 Community Development</b>                                             |   |          |          |            |
|     | 1 Buildings                                                                  |   |          |          |            |
|     |                                                                              | O | 1,000.00 |          |            |
|     |                                                                              | S | 200.00   | 1,200.00 | 1,052.41   |
|     |                                                                              |   |          |          | (-) 147.59 |

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

Additional funds under ‘Panchayat Raj Institutions Buildings – Construction’ (₹200.00 lakh) provided through Supplementary Provision (Second Instalment) towards the construction of Taluk Panchayat building at Shiggaon Taluq, Haveri District proved excessive, in view of saving (₹147.59 lakh), reasons for which have not been intimated (July 2023).

|     | <i>Head</i>                                             | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving(-)</i> |
|-----|---------------------------------------------------------|--------------------|--------------------------------------------------------|---------------------------------|
| (3) | <b>4702 CAPITAL OUTLAY ON MINOR IRRIGATION</b>          |                    |                                                        |                                 |
|     | <b>101 Surface Water</b>                                |                    |                                                        |                                 |
|     | 1 Water Tanks – Construction of New Tanks Pick Ups etc. |                    |                                                        |                                 |
|     | O                                                       | 500.00             |                                                        |                                 |
|     | R                                                       | (-) 500.00         | ...                                                    | ...                             |

Saving under ‘Repairs and Rejuvenation of Tanks – RDPR – NABARD Works’ (₹500.00 lakh – entire provision) due to non-receipt of any proposal was surrendered. Saving occurred under this head during 2020-21 and 2021-22 also.

|     |                                       |              |          |                       |
|-----|---------------------------------------|--------------|----------|-----------------------|
| (4) | 9 Capital Release to Grama Panchayats |              |          |                       |
|     | O                                     | 5,000.00     |          |                       |
|     | S                                     | 749.00       |          |                       |
|     | R                                     | (-) 1,089.46 | 4,659.54 | 2,300.50 (-) 2,359.04 |

Additional funds under ‘Restoration and Rejuvenation of ZP Tanks – Capital Expenses’ (₹749.00 lakh) provided through Supplementary Provision (First Instalment) towards recent flood works proved unnecessary, in view of saving (₹1,089.46 lakh) reappropriated to other heads, without giving specific reasons. Reasons for final saving (₹2,359.04 lakh) have not been intimated (July 2023).

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

|     |                                                               |           |           |               |
|-----|---------------------------------------------------------------|-----------|-----------|---------------|
| (1) | <b>5054 CAPITAL OUTLAY ON ROADS AND BRIDGES</b>               |           |           |               |
|     | <b>03 State Highways</b>                                      |           |           |               |
|     | <b>337 Road Works</b>                                         |           |           |               |
|     | 71 CCS – Central Share – Prime Minister Grameena Sadak Yojana | 60,000.00 | 72,046.69 | (+ 12,046.69) |



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

Excess under ‘Roads’ (₹9,143.45 lakh), ‘Scheduled Caste Sub Plan’ (₹2,066.00 lakh) and ‘Tribal Sub Plan’ (₹837.24 lakh) was due to release of Central Share toward implementation of Prime Minister Grameen Sadak Yojane after release of Third and Final Instalment of Supplementary Provision for the year 2022-23.

|     | <i>Head</i> |                                                                            | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving(-)</i> |
|-----|-------------|----------------------------------------------------------------------------|--------------------|--------------------------------------------------------|---------------------------------|
| (2) | 75          | Grameena Sumargha (including<br>Namma Grama Namma Raste<br>Scheme (NGNRY)) |                    |                                                        |                                 |
|     |             | O                                                                          | 72,000.00          |                                                        |                                 |
|     |             | S                                                                          | 1,49,713.00        | 2,21,713.00                                            | 2,31,566.36                     |
|     |             |                                                                            |                    |                                                        | (+) 9,853.36                    |

(a) Additional funds under ‘Other Expenses’ (₹1,49,713.00 lakh) provided through Supplementary Provision (First Instalment) towards works under Grameena Sumargha (including Namma Grama Namma Raste Scheme) proved insufficient, in view of excess (₹1,847.36 lakh), reasons for which have not been intimated (July 2023).

(b) Reasons for excess under ‘Scheduled Caste Sub Plan’ (₹5,691.48 lakh) and ‘Tribal Sub Plan’ (₹2,314.51 lakh) have not been intimated (July 2023).

|     |    |                                                             |              |           |               |
|-----|----|-------------------------------------------------------------|--------------|-----------|---------------|
| (3) | 76 | CCS – State Share – Prime Minister<br>Grameena Sadak Yojana |              |           |               |
|     |    | O                                                           | 5,000.00     |           |               |
|     |    | S                                                           | 31,700.00    |           |               |
|     |    | R                                                           | (+) 1,089.46 | 37,789.46 | 50,359.46     |
|     |    |                                                             |              |           | (+) 12,570.00 |

(a) Additional funds under ‘Roads’ (₹25,149.76 lakh) were provided through Supplementary Provision (First Instalment) towards (CSS) State share (₹24,060.30 lakh) of PMGY Scheme in the year 2022-23 and partly through reappropriation (₹1,089.46 lakh) toward implementation of the scheme. Excess under this head (₹9,540.63 lakh) was due to release of Central Share after closure of Third and Final Instalment of Supplementary Provision.

(b) Additional funds under ‘Scheduled Caste Sub Plan’ (₹5,436.55 lakh) and ‘Tribal Sub Plan’ (₹2,203.15 lakh) were provided through Supplementary Provision (First Instalment) towards (CSS) (TSP) (SP) State Share of PMGSY Scheme. Excess under these heads (₹2,155.75 lakh) and (₹873.62 lakh) respectively was due to release of Central Share after closure of Third and Final Instalment of Supplementary Provision.

## GRANT NO.8 - FOREST, ECOLOGY AND ENVIRONMENT

|                                                    |                                             | <i>Total grant or<br/>appropriation</i> | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|----------------------------------------------------|---------------------------------------------|-----------------------------------------|-------------------------------|----------------------------------|
|                                                    |                                             | <i>(In thousands of rupees)</i>         |                               |                                  |
| MAJOR HEADS:                                       |                                             |                                         |                               |                                  |
| 2406                                               | FORESTRY AND WILD LIFE                      |                                         |                               |                                  |
| 3435                                               | ECOLOGY AND ENVIRONMENT                     |                                         |                               |                                  |
| 4406                                               | CAPITAL OUTLAY ON FORESTRY<br>AND WILD LIFE |                                         |                               |                                  |
| Revenue –                                          |                                             |                                         |                               |                                  |
| Voted –                                            |                                             |                                         |                               |                                  |
| Original                                           | 16,38,30,54                                 | 18,48,63,33                             | 17,39,02,37                   | (-) 1,09,60,96                   |
| Supplementary                                      | 2,10,32,79                                  |                                         |                               |                                  |
| Amount surrendered during the<br>year (March 2023) |  |  |  |  | 1,29,92,62 |
| Charged –                                          |                                             |                                         |                               |                                  |
| Original                                           | 20,15,00                                    | 20,15,00                                | 15,60,40                      | (-) 4,54,60                      |
| Supplementary                                      | ...                                         |                                         |                               |                                  |
| Amount surrendered during the<br>year (March 2023) |  |  |  |  | 4,50 |
| Capital –                                          |                                             |                                         |                               |                                  |
| Voted –                                            |                                             |                                         |                               |                                  |
| Original                                           | 5,82,00,00                                  | 6,07,00,00                              | 6,06,77,05                    | (-) 22,95                        |
| Supplementary                                      | 25,00,00                                    |                                         |                               |                                  |
| Amount surrendered during the<br>year (March 2023) |  |  |  |  | 22,96 |

### NOTES AND COMMENTS:

(i) An amount of ₹12,992.62 lakh was surrendered in the Revenue Section of the Voted Grant.

(ii) An amount of ₹4.50 lakh was surrendered in the Revenue Section of the *Charged* Appropriation.

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

(iii) An amount of ₹22.96 lakh was surrendered in the Capital Section of the Voted Grant.

(iv) 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>2406 FORESTRY AND WILD LIFE</b>  |                    |                                                        |                                  |
|     | <b>01 Forestry</b>                  |                    |                                                        |                                  |
|     | <b>102 Social and Farm Forestry</b> |                    |                                                        |                                  |
|     | 2 Other Schemes                     |                    |                                                        |                                  |
|     | O      1,818.28                     |                    |                                                        |                                  |
|     | R      (-) 1,595.36                 | 222.92             | 222.92                                                 | ...                              |

(a) Saving under ‘CSS – Central Share – Forest Fire Prevention and Management Schemes – Major Works’ (₹112.62 lakh) due to non-release of grants as per the action Plan sanctioned by the Centre, was surrendered. Saving occurred under this head during 2021-22 also.

(b) Saving under ‘CSS – Central Share – Sub-Mission on Agro-Forestry (SMAF) – Major Works’ (₹380.00 lakh – entire provision), ‘Scheduled Caste Sub Plan’ (₹85.00 lakh – entire provision) and ‘Tribal Sub Plan’ (₹35.00 lakh – entire provision) as the action Plan was not sanctioned by the Centre, was surrendered. Saving occurred under this head during 2021-22 also.

(c) Saving under ‘CSS – State Share – Sub-Mission on Agro-Forestry (SMAF) – Major Works’ (₹828.00 lakh – entire provision), ‘Scheduled Caste Sub Plan’ (₹51.00 lakh – entire provision), ‘Tribal Sub Plan’ (₹21.00 lakh) as the action Plan was not sanctioned by the Centre, was surrendered. Saving occurred under this head during 2021-22 also.

(d) Saving under ‘CSS – State Share – Forest Fire Prevention and Management Schemes – Major Works’ (₹71.74 lakh) as the grant was not released as per the action Plan sanctioned by the Centre, was surrendered. Saving occurred under this head during 2021-22 also.

|     |                                                              |     |     |     |
|-----|--------------------------------------------------------------|-----|-----|-----|
| (2) | <b>800 Other expenditure</b>                                 |     |     |     |
|     | 13 Payments under the Karnataka<br>Guarantee of Services Act |     |     |     |
|     | O      50.00                                                 |     |     |     |
|     | R      (-) 50.00                                             | ... | ... | ... |

Saving under ‘Compensatory Cost’ (₹50.00 lakh – entire provision) due to non-receipt of claims, was surrendered. Saving occurred under occurred under this head during 2020-21 and 2021-22 also.

# GRANT NO.8 - FOREST, ECOLOGY AND ENVIRONMENT – 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> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------|--------------------|----------------------------------------------------------|----------------------------------------|
| (3)                                                                                                                                                                                                                                                                                           | 16 Vacant Post Provision                                              |                    |                                                          |                                        |
|                                                                                                                                                                                                                                                                                               | O 3,492.00                                                            |                    |                                                          |                                        |
|                                                                                                                                                                                                                                                                                               | R (-) 3,492.00                                                        | ...                | ...                                                      | ...                                    |
| <p>Saving under 'Other Allowance' (₹3,492.00 lakh – entire provision) was partly reappropriated (₹1,870.48 lakh) to other salary heads and partly surrendered (₹1,621.52 lakh) due to non-filling up of vacant posts. Saving occurred under occurred under this head during 2021-22 also.</p> |                                                                       |                    |                                                          |                                        |
| (4)                                                                                                                                                                                                                                                                                           | <b>02 Environmental Forestry and Wild Life</b>                        |                    |                                                          |                                        |
|                                                                                                                                                                                                                                                                                               | <b>110 Wild Life Preservation</b>                                     |                    |                                                          |                                        |
|                                                                                                                                                                                                                                                                                               | 23 CSS – Central Share – Project Elephant                             |                    |                                                          |                                        |
|                                                                                                                                                                                                                                                                                               | O 500.00                                                              |                    |                                                          |                                        |
|                                                                                                                                                                                                                                                                                               | R (-) 399.81                                                          | 100.19             | 100.19                                                   | ...                                    |
| <p>Saving under 'Major Works' (₹399.81 lakh) as the grant was not released as per the action Plan sanctioned by the Centre, was surrendered. Saving occurred under this head during 2020-21 and 2021-22 also.</p>                                                                             |                                                                       |                    |                                                          |                                        |
| (5)                                                                                                                                                                                                                                                                                           | 32 CSS – State Share – Project Tiger                                  |                    |                                                          |                                        |
|                                                                                                                                                                                                                                                                                               | O 2,400.00                                                            |                    |                                                          |                                        |
|                                                                                                                                                                                                                                                                                               | R (-) 451.66                                                          | 1,948.34           | 1,948.34                                                 | ...                                    |
| <p>Saving under 'Major Works' (₹348.47 lakh), 'Scheduled Caste Sub Plan' (₹114.65 lakh) as the grant was not released as per the action Plan sanctioned by the Centre, was surrendered.</p>                                                                                                   |                                                                       |                    |                                                          |                                        |
| (6)                                                                                                                                                                                                                                                                                           | 33 CSS – State Share – Project Elephant                               |                    |                                                          |                                        |
|                                                                                                                                                                                                                                                                                               | O 300.00                                                              |                    |                                                          |                                        |
|                                                                                                                                                                                                                                                                                               | R (-) 229.31                                                          | 70.69              | 70.69                                                    | ...                                    |
| <p>Saving under 'Major Works' (₹229.31 lakh) as the grant was not released as per the action Plan sanctioned by the Centre, was surrendered.</p>                                                                                                                                              |                                                                       |                    |                                                          |                                        |
| (7)                                                                                                                                                                                                                                                                                           | 47 CSS – Central Share – Integrated Development of Wild Life Habitats |                    |                                                          |                                        |
|                                                                                                                                                                                                                                                                                               | O 1,700.00                                                            |                    |                                                          |                                        |
|                                                                                                                                                                                                                                                                                               | R (-) 1,408.29                                                        | 291.71             | 291.71                                                   | ...                                    |

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

Saving under ‘Major Works’ (₹1,173.31 lakh), ‘Scheduled Caste Sub Plan’ (₹204.49 lakh) and ‘Tribal Sub Plan’ (₹30.49 lakh) as the grant was not released as per the action Plan sanctioned by the Centre, was surrendered.

|     | <i>Head</i>                                  | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|----------------------------------------------|--------------------|----------------------------------------------------------|----------------------------------|
| (8) | 53 CSS – Central Share – Green India Mission |                    |                                                          |                                  |
|     | O 1,300.00                                   |                    |                                                          |                                  |
|     | R (-) 1,007.16                               | 292.84             | 292.84                                                   | ...                              |

(a) Saving under ‘Major Works’ (₹694.16 lakh) as the grant was not released as per the action Plan sanctioned by the Centre, was surrendered.

(b) Saving under ‘Scheduled Caste Sub Plan’ (₹223.00 lakh – entire provision) and ‘Tribal Sub Plan’ (₹90.00 lakh – entire provision) as the grant was not released as per the action Plan sanctioned by the Centre, was surrendered. Saving occurred under this head during 2021-22 also.

|     |                                            |        |        |     |
|-----|--------------------------------------------|--------|--------|-----|
| (9) | 56 CSS – State Share – Green India Mission |        |        |     |
|     | O 1,000.00                                 |        |        |     |
|     | R (-) 804.73                               | 195.27 | 195.27 | ... |

(a) Saving under ‘Major Works’ (₹563.73 lakh) as the grant was not released as per the action Plan sanctioned by the Centre, was surrendered.

(b) Saving under ‘Scheduled Caste Sub Plan’ (₹171.00 lakh – entire provision) and ‘Tribal Sub Plan’ (₹70.00 lakh – entire provision) as the grant was not released as per the action Plan sanctioned by the Centre, was surrendered.

|      |                                                                     |        |        |          |
|------|---------------------------------------------------------------------|--------|--------|----------|
| (10) | 57 CSS – State Share – Integrated Development of Wild Life Habitats |        |        |          |
|      | O 1,100.00                                                          |        |        |          |
|      | R (-) 905.53                                                        | 194.47 | 194.48 | (+) 0.01 |

Saving under ‘Major Works’ (₹757.21 lakh), ‘Scheduled Caste Sub Plan’ (₹130.66 lakh) and ‘Tribal Sub Plan’ (₹17.66 lakh) as the grant was not released as per the action Plan sanctioned by the Centre, was surrendered.

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

|      | <i>Head</i>                                                  | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|--------------------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (11) | <b>3435 ECOLOGY AND ENVIRONMENT</b>                          |                    |                                                        |                                  |
|      | <b>03 Environmental Research and Ecological Regeneration</b> |                    |                                                        |                                  |
|      | <b>101 Conservation Programmes</b>                           |                    |                                                        |                                  |
|      | 05 Green-Expo Program                                        | 200.00             | ...                                                    | (-) 200.00                       |

Reasons for saving under ‘Other Expenses’ (₹200.00 lakh – entire provision) have not been intimated (July 2023).

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

|     |                                                                    |           |           |     |
|-----|--------------------------------------------------------------------|-----------|-----------|-----|
| (1) | <b>2406 FORESTRY AND WILD LIFE</b>                                 |           |           |     |
|     | <b>01 Forestry</b>                                                 |           |           |     |
|     | <b>105 Forest Produce</b>                                          |           |           |     |
|     | 01 Timber and Other Forest Produce<br>Removed by Government Agency |           |           |     |
|     | O 9,580.00                                                         |           |           |     |
|     | R (+) 1,349.99                                                     | 10,929.99 | 10,929.99 | ... |

(a) Additional funds under ‘General Expenses’ (₹50.00 lakh) were provided through reappropriation towards payment of sandalwood valuation for farmers.

(b) Additional funds under ‘Major Works’ (₹1,300.00 lakh) were provided through reappropriation towards payment of pending bills of forest products.

|     |                                                                                                       |          |          |              |
|-----|-------------------------------------------------------------------------------------------------------|----------|----------|--------------|
| (2) | <b>797 Transfer to Reserve Funds and Deposit Accounts</b>                                             |          |          |              |
|     | 04 Transfer to Afforestation Receipts to Afforestation Fund for Compensatory and Environmental Losses | 2,500.00 | 5,383.97 | (+) 2,883.97 |

Expenditure under ‘Inter Account Transfers’ (₹5,383.97 lakh) depends on the actual collection of receipts from sanctuaries that stood transferred to the fund under Public Account of the State. Excess (₹2,883.97 lakh) indicates that the actual receipts are more than the estimated receipts.

## GRANT NO.8 - FOREST, ECOLOGY AND ENVIRONMENT – 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>02 Environmental Forestry and<br/>Wild Life</b>                                         |                    |                                                        |                                  |
|     | <b>110 Wild Life Preservation</b>                                                          |                    |                                                        |                                  |
|     | 54 Nature Conservation, Wildlife<br>Habitat Management and<br>Man-Animal Conflict Measures |                    |                                                        |                                  |
|     | O      12,456.01                                                                           |                    |                                                        |                                  |
|     | R      (+) 779.22                                                                          | 13,235.23          | 13,235.22                                              | (-) 0.01                         |

(a) Additional funds under 'Subsidiary Expenses' (₹100.00 lakh) were provided through reappropriation towards payment of ex-gratia to the families of forest staff who died while in service.

(b) Additional funds under 'Contract / Outsource' (₹481.68 lakh) were provided through reappropriation towards payment of salaries to employees who are working on contract basis.

(c) Additional funds under 'Major Works' (226.33 lakh) were provided through reappropriation towards operational cost of elephants and cheetah task force

(d) Saving under 'Subsidies' (₹26.33 lakh) was reappropriated to other heads, without giving specific reasons.

|     |                                                      |     |       |            |
|-----|------------------------------------------------------|-----|-------|------------|
| (4) | <b>112 Public Gardens</b>                            |     |       |            |
|     | 13 Development of Horticultural<br>Parks and Gardens | ... | 19.72 | (+ ) 19.72 |

Excess under this head occurred due to payment of salaries due to the booking of expenditure pertaining to the year 2021-22 through Inter State Suspense during the current year.

|     |                                                                                |        |        |     |
|-----|--------------------------------------------------------------------------------|--------|--------|-----|
| (5) | <b>3435 ECOLOGY AND<br/>ENVIRONMENT</b>                                        |        |        |     |
|     | <b>03 Environmental Research and<br/>Ecological Regeneration</b>               |        |        |     |
|     | <b>101 Conservation Programmes</b>                                             |        |        |     |
|     | 03 Grant-in-Aid to State<br>Environment Impact Assessment<br>Authority (SEIAA) |        |        |     |
|     | O      51.79                                                                   |        |        |     |
|     | R      (+) 73.21                                                               | 125.00 | 125.00 | ... |

Additional funds under 'Grants-in-Aid – General' (₹67.00 lakh) were provided through reappropriation, without giving specific reasons.

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

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

|     | <i>Head</i>                                                                | <i>Total<br/>appropriation</i> | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|----------------------------------------------------------------------------|--------------------------------|-------------------------------|----------------------------------|
|     |                                                                            | <i>(In lakhs of rupees)</i>    |                               |                                  |
| (1) | <b>2406 FORESTRY AND WILD LIFE</b>                                         |                                |                               |                                  |
|     | <b>01 Forestry</b>                                                         |                                |                               |                                  |
|     | <b>797 Transfer to Reserve Funds and Deposit Accounts</b>                  |                                |                               |                                  |
|     | 01 Transfer of Forest Development Fee to Karnataka Forest Development Fund | 2,000.00                       | 1,549.90                      | (-) 450.10                       |

Expenditure under 'Inter Account Transfers' (₹1,549.90 lakh) depends on the actual collection of receipts from sanctuaries that stood transferred to the fund head under Public Account of the State. Saving (₹450.10 lakh) indicates that the actual receipts were less than the estimated receipts.

### (vii) KARNATAKA FOREST DEVELOPMENT FUND:

The revenue realised from Forest Development Tax and Forest Development Fee 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.

The revenue realised from Forest Development Tax (0045-00-115-0-01) and Forest Development Fee (0406-01-800-0-12) is credited as revenue of the Government and an equal amount is transferred to this Fund Account maintained in Public Account. The actual expenditure incurred on certain works of Forest Conservation and Development initially accounted under this grant is transferred to the Fund Account through accounting adjustment periodically.

There was an opening balance of ₹3,00,795.80 lakh as on 1 April 2022. During the year 2022-23, an amount of ₹1,549.90 lakh was credited to the Fund. No expenditure was met out of the Fund. The closing balance was ₹3,02,345.70 lakh as on 31 March 2023. The details of the transactions of the Fund are given in Statement No.21 of the Finance Accounts 2022-23 and stands included under '8229 – Development and Welfare Funds – Other Development and Welfare Fund'.



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

### **(viii) 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 ₹473.67 lakh as on 1 April 2022. During the year 2022-23, an amount of ₹2.77 lakh received as 'Receipts from Sanctuaries' was credited to the Fund Head. An expenditure of ₹99.85 lakh under this Grant was met out of the Fund Head during the year, leaving a balance of ₹376.60 lakh as on 31 March 2023.

The details of the transactions of the Fund are given in Statement No.21 of the Finance Accounts 2022-23 and stands included under '8229 – Development and Welfare Fund – Other Development and Welfare Fund'.

### **(ix) 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.

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

There was an opening balance of ₹16,625.31 lakh as on 1 April 2022. During the year 2022-23, an amount of ₹5,383.97 lakh was credited to the Fund Head. An expenditure of ₹2,473.57 lakh under this Grant was shown as met out of the Fund Head, leaving a balance of ₹19,535.72 lakh as on 31 March 2023.

The details of the transactions of the Fund are given in Statement No.21 of the Finance Accounts 2022-23 and stands included under '8229 – Development and Welfare Fund – Other Development and Welfare Fund'.

**(x) STATE COMPENSATORY AFFORESTATION FUND:** In compliance with the instructions issued by the Ministry of Environment and Forests, Government of India in April, 2009 and Guidelines of 2 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund for amounts received from user agencies and utilization of monies collected for undertaking Compensatory Afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto.

The monies received by the State Governments from the user agencies need to be credited in 'State Compensatory Afforestation Deposits' under interest bearing section in Public Account of the State at Minor head level below the Major Head 8336-Civil Deposits. As per Section 3 (4) of the Compensatory Afforestation Fund Act, 2016, 90 *per cent* of the fund needs to be transferred to the Major Head 8121 – General and Other Reserve Funds in Public Account of State and balance 10 *per cent* to be credited into the National Fund on yearly basis provided that, the credit of 10 *per cent* Central share of funds should be ensured on monthly basis so that the same is transferred to the National Fund.

The applicable rate of interest on balances available under 'State Compensatory Afforestation Deposits' under '8336 – Civil Deposits' and 'State Compensatory Afforestation Fund' under 8121 – General and other Reserve Funds will be as per the rate declared by the Central Government on year to year basis.

## **GRANT NO.8 - FOREST, ECOLOGY AND ENVIRONMENT – conclud.**

There was an opening balance of ₹88,922.96 lakh as on 1 April 2022. During the year 2022-23, 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 ₹4,207.03 lakh under Major Head 8121. An expenditure of ₹26,936.62 lakh was shown as met out of the Fund Head. The total balance in the State Compensatory Afforestation Fund as on 31 March 2023 was ₹66,193.37 lakh.

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**GRANT NO.9 – CO-OPERATION
(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			
2425	CO-OPERATION			
3475	OTHER GENERAL ECONOMIC SERVICES			
5465	INVESTMENTS IN GENERAL FINANCIAL AND TRADING INSTITUTIONS			
5475	CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES			
6408	LOANS FOR FOOD STORAGE AND WAREHOUSING			
6416	LOANS TO AGRICULTURAL FINANCIAL INSTITUTIONS			
6860	LOANS FOR CONSUMER INDUSTRIES			

Revenue –

Original	15,97,83,75			
Supplementary	10,49,94,66	26,47,78,41	25,80,78,92	(-) 66,99,49
Amount surrendered during the year (March 2023)				89,31,76

Capital –

Original	1,89,23,00			
Supplementary	1,01,38,00	2,90,61,00	2,24,57,11	(-) 66,03,89
Amount surrendered during the year (March 2023)				66,03,89

NOTES AND COMMENTS:

(i) The expenditure under the Revenue Section ₹2,683.00 lakh initially met through the additional releases of two executive orders, was later on regularised through Supplementary Provision.

GRANT NO.9 – CO-OPERATION – contd.

(ii) An amount of ₹8,931.76 lakh was surrendered in the Revenue Section.

(iii) The expenditure under the Capital Section ₹1,300.00 lakh initially met through the additional release of an executive order, was later on regularised through Supplementary Provision.

(iv) An amount of ₹6,603.89 lakh was surrendered in the Capital Section.

(v) 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)	2425 CO-OPERATION				
	004 Research and Evaluation				
	03 Co-operative Election Commission				
	O	347.86			
	R	(-) 35.60	3,12.26	3,12.26	...

Saving under 'Salaries' (₹23.08 lakh) was surrendered, without giving specific reasons.

(2)	108 Assistance to Other Co-operatives				
	04 Subsidy on Warehouse Storage Charges		200.00	1.71	(-) 198.29

Reasons for saving under 'Subsidies' (₹168.29 lakh) and 'Scheduled Caste Sub Plan' (20.00 lakh – entire provision) and 'Tribal Sub Plan' (₹10.00 lakh – entire provision) have not been intimated (July 2023).

(3)	800 Other Expenditure				
	04 Vacant Post Provision				
	O	2,869.00			
	R	(-) 2,869.00	...	...	...

Saving under 'Other Allowance' (₹2,869.00 lakh – entire provision) was partly reappropriated (₹568.39 lakh) for other salary heads and partly surrendered (₹2,300.61 lakh). Saving occurred under this head during 2021-22 also.

GRANT NO.9 – CO-OPERATION – concld.

(vi) Saving in the Capital Section occurred under:

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(1)	5475 CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES			
	102 Civil Supplies			
	2 Compensation for Jahgirs			
	O 10,923.00			
	R (-) 4,173.89	6,749.11	6,749.11	...

Saving under 'Improvement of Rural Market – NABARD – NABARD Works' (₹4,173.89 lakh) was surrendered, without giving specific reasons.

(2)	6860 LOANS FOR CONSUMER INDUSTRIES			
	04 Sugar			
	101 Loans to Co-operative Sugar Mills			
	10 Loans to Pandavapura Sugar Factory			
	O ...			
	S 2,430.00			
	R (-) 2,430.00	...	...	...

Funds under 'Loans' (₹2,430.00 lakh) were provided through Supplementary Provision (First Instalment) towards Pandavapura Sahakara Sakkare Karkhane Limited towards payment of registration fees, was surrendered (₹2,430.00 lakh – entire provision) without giving specific reasons.

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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 –                                       |                                                                                                        |                                 |                           |                              |
| Voted –                                         |                                                                                                        |                                 |                           |                              |
| Original                                        | 77,65,73,35                                                                                            | 93,69,65,49                     | 86,64,81,28               | (-) 7,04,84,21               |
| Supplementary                                   | 16,03,92,14                                                                                            |                                 |                           |                              |
| Amount surrendered during the year (March 2023) |                                                                                                        |                                 |                           |                              |
| 7,38,00,74                                      |                                                                                                        |                                 |                           |                              |
| Capital –                                       |                                                                                                        |                                 |                           |                              |
| Voted –                                         |                                                                                                        |                                 |                           |                              |
| Original                                        | 16,22,79,45                                                                                            | 21,52,93,45                     | 23,60,06,75               | (+) 2,07,13,30               |
| Supplementary                                   | 5,30,14,00                                                                                             |                                 |                           |                              |
| Amount surrendered during the year (March 2023) |                                                                                                        |                                 |                           |                              |
| 16,75,20                                        |                                                                                                        |                                 |                           |                              |

**NOTES AND COMMENTS:**

(i) An amount of ₹73,800.74 lakh was surrendered in the Revenue Section.

(ii) In the Capital Section of Voted Grant, expenditure exceeded the provision by ₹2,07,13,30,262/- which required regularization.

(iii) An amount of ₹1,675.20 lakh was surrendered in Capital Section.

## GRANT NO.10 - SOCIAL WELFARE – contd.

(iv) 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>2225 WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES</b> |                    |                                                          |                                  |
|     | <b>01 Welfare of Scheduled Castes</b>                                                            |                    |                                                          |                                  |
|     | <b>197 Assistance to Block Panchayats/Intermediate Level Panchayats</b>                          |                    |                                                          |                                  |
|     | <b>6 Taluk Panchayats – CSS/CPS</b>                                                              |                    |                                                          |                                  |
|     | O 12,000.00                                                                                      |                    |                                                          |                                  |
|     | S 310.00                                                                                         |                    |                                                          |                                  |
|     | R (-) 7,000.00                                                                                   | 5,310.00           | 5,310.00                                                 | ...                              |

(a) Additional Funds under ‘CSS – Central Share – Post-Matric Scholarships to SC Students – Lumpsum – ZP’ (₹310.00 lakh) were provided through Supplementary Provision (First Instalment) to meet the administrative expenses under the Post-Metric Scholarship programme as released by Government of India.

(b) Saving under ‘CSS – Central Share – Pre-Matric Scholarship to SC Students – Lumpsum – ZP’ (₹7,000.00 lakh) due to non-release of grants from Government of India, was surrendered.

|     |                                                                   |        |       |           |
|-----|-------------------------------------------------------------------|--------|-------|-----------|
| (2) | <b>277 Education</b>                                              |        |       |           |
|     | <b>66 CSS – Central Share – Conducting Seminars and Workshops</b> | 100.00 | 25.00 | (-) 75.00 |

Reasons for final saving under ‘Other Expenses’ (₹75.00 lakh) have not been intimated (July 2023).

|     |                                                               |          |          |     |
|-----|---------------------------------------------------------------|----------|----------|-----|
| (3) | <b>67 CSS – Central Share – Eradication of Untouchability</b> |          |          |     |
|     | O 3,500.00                                                    |          |          |     |
|     | R (-) 1,537.68                                                | 1,962.32 | 1,962.32 | ... |

Saving under ‘General Expenses’ (₹1,537.68 lakh) surrendered, without giving specific reasons.



**GRANT NO.10 - SOCIAL WELFARE – contd.**

|     | <i>Head</i>                                                                 | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-----------------------------------------------------------------------------|--------------------|----------------------------------------------------------|----------------------------------|
| (4) | <b>793 Special Central Assistance for Scheduled Castes – Component Plan</b> |                    |                                                          |                                  |
|     | 01 Pradhan Mantri Anusuchit Jaati Abhyuday Yojana – PM AJAY (SCA for SCSP)  |                    |                                                          |                                  |
|     | O 20,000.00                                                                 |                    |                                                          |                                  |
|     | R (-) 17,622.51                                                             | 2,377.49           | 2,377.49                                                 | ...                              |

Saving under ‘Other Expenses’ (₹17,622.51 lakh) was partly reappropriated (₹3,394.67 lakh) and partly surrendered (₹14,227.84 lakh) due to non-release of grants by Government of India.

|     |                                                        |          |          |             |
|-----|--------------------------------------------------------|----------|----------|-------------|
| (5) | <b>796 Tribal Area Sub Plan</b>                        |          |          |             |
|     | 01 CSS – Central Share – Compensation to SC/ST Victims | 1,500.00 | 1,111.19 | (-) 3,88.81 |

Reasons for final saving under ‘Financial Assistance / Relief’ (₹388.81 lakh) have not been intimated (July 2023).

|     |                              |     |     |     |
|-----|------------------------------|-----|-----|-----|
| (6) | <b>800 Other Expenditure</b> |     |     |     |
|     | 22 Vacant Post Provision     |     |     |     |
|     | O 6,127.20                   |     |     |     |
|     | R (-) 6,127.20               | ... | ... | ... |

Funds under ‘Other Allowance’ (₹6,127.20 lakh – entire provision) was partly reappropriated (₹581.59 lakh) to other salary heads and partly surrendered (₹5,545.61 lakh) due to non-filling up of vacant posts.

|     |                                                                           |          |          |            |
|-----|---------------------------------------------------------------------------|----------|----------|------------|
| (7) | <b>02 Welfare of Scheduled Tribes</b>                                     |          |          |            |
|     | <b>197 Assistance to Block Panchayats / Intermediate Level Panchayats</b> |          |          |            |
|     | 6 Taluk Panchayats – CSS / CPS                                            |          |          |            |
|     | O 17,125.54                                                               |          |          |            |
|     | S 1,399.51                                                                |          |          |            |
|     | R (-) 9,575.11                                                            | 8,949.94 | 8,610.87 | (-) 339.07 |

(a) (i) Additional funds under ‘CSS – Central Share – Post-Matric Scholarships to ST Students – Bengaluru’ (₹1,625.39 lakh) and ‘Tumakuru’ (₹1,332.25 lakh) were provided through reappropriation.

(ii) Saving under the following Districts were partly reappropriated / partly surrendered, due to non-release of grants by Government of India.

**GRANT NO.10 - SOCIAL WELFARE – contd.**

(₹ in lakh)

| Districts         | Amount   | Districts      | Amount |
|-------------------|----------|----------------|--------|
| Bangalore (Rural) | 106.76   | Bidar          | 402.79 |
| Chitradurga       | 1,014.25 | Raichur        | 67.27  |
| Kolar             | 263.16   | Yadgir         | 186.65 |
| Shivamogga        | 344.55   | Davangere      | 769.18 |
| Chikkamagaluru    | 92.20    | Ramanagara     | 60.66  |
| Dakshina Kannada  | 346.98   | Chikkaballapur | 616.31 |
| Hassan            | 55.81    | Chamarajnagar  | 320.29 |
| Kodagu            | 41.25    | Udupi          | 177.13 |
| Mandya            | 115.77   | Bagalkote      | 215.95 |
| Belagavi          | 361.54   | Gadag          | 218.38 |
| Vijayapur         | 109.19   | Haveri         | 451.30 |
| Dharwar           | 490.14   | Koppal         | 196.54 |
| Uttara Kannada    | 46.10    | Vijayanagar    | 464.44 |
| Kalaburagi        | 114.04   | Ballari        | 926.99 |
| Mysuru            | 1,414.05 |                |        |

(b) (i) Saving of entire provision under ‘CSS – State Share – Post-Matric Scholarships to ST Students’ the following Districts due to non-release of grants by Government of India, was surrendered.

(₹ in lakh)

| Districts         | Amount | Districts      | Amount |
|-------------------|--------|----------------|--------|
| Bangalore (Urban) | 206.45 | Ballari        | 124.82 |
| Bangalore (Rural) | 26.41  | Bidar          | 99.63  |
| Chitradurga       | 250.86 | Raichur        | 185.45 |
| Kolar             | 66.61  | Yadgir         | 48.01  |
| Shivamogga        | 85.22  | Davangere      | 190.25 |
| Tumakuru          | 288.08 | Ramanagar      | 15.61  |
| Mysuru            | 345.54 | Chikkaballapur | 111.63 |
| Chikkamagaluru    | 22.81  | Chamarajanagar | 79.22  |
| Dakshina Kannada  | 85.82  | Udupi          | 43.81  |
| Hassan            | 13.81  | Bagalkote      | 53.41  |
| Kodagu            | 10.20  | Vijayapur      | 27.01  |
| Mandya            | 30.00  | Dharwar        | 121.19 |
| Belgavi           | 89.42  | Uttara Kannada | 11.45  |
| Kalaburagi        | 28.21  |                |        |

**GRANT NO.10 - SOCIAL WELFARE – contd.**

(ii) Reasons for final saving of entire provision under ‘Gadag’ (₹54.01 lakh), ‘Haveri’ (₹110.63 lakh), ‘Koppal’ (₹48.61 lakh) and ‘Vijayanagara’ (₹125.82 lakh) have not been intimated (July 2023).

(c) (i) Additional funds under ‘CSS – Central Share – Pre-Matric Scholarship to ST Students – Bengaluru (Urban)’ (₹2,340.78 lakh) partly provided through Supplementary Provision (Third and Final Instalment) (₹769.00 lakh) for the Panchayat Raj Institutions and partly through reappropriation (₹1,571.78 lakh) proved excessive, in view of saving (₹77.20 lakh) surrendered, due to non-release of grants by Government of India.

(ii) Saving of entire provision under the following Districts was reappropriated due to non-release of grants from Government of India.

| (₹ in lakh)       |        |                |        |
|-------------------|--------|----------------|--------|
| Districts         | Amount | Districts      | Amount |
| Bangalore (Rural) | 16.65  | Bidar          | 75.30  |
| Chitradurga       | 176.55 | Raichur        | 127.50 |
| Shivamogga        | 18.18  | Yadgir         | 21.57  |
| Chikkamagaluru    | 15.33  | Davangere      | 90.18  |
| Dakshina Kannada  | 27.15  | Koppal         | 47.40  |
| Belgavi           | 126.60 | Chikkaballapur | 60.00  |
| Dharwar           | 27.00  | Chamarajnagar  | 42.60  |
| Mysuru            | 227.10 | Udupi          | 26.67  |
| Ballari           | 179.15 | Bagalkote      | 33.00  |
| Tumakuru          | 81.00  | Gadag          | 45.00  |
| Haveri            | 45.00  | Koppal         | 47.00  |

(d) (i) Additional funds under ‘CSS – State Share – Pre-Matric Scholarship to ST Students’ (₹1,374.39 lakh) were partly provided through Supplementary Provision (Second, Third and Final Instalment) (₹630.51 lakh) for the Panchayat Raj Institutions and partly through reappropriation (₹743.88 lakh) to give Scholarships under SNA account.

(ii) Saving of entire provision under the following Districts was reappropriated due to non-release of grants by Government of India.

**GRANT NO.10 - SOCIAL WELFARE – contd.**

| (₹ in lakh) |        |           |        |
|-------------|--------|-----------|--------|
| Districts   | Amount | Districts | Amount |
| Chitradurga | 44.14  | Tumakuru  | 20.25  |
| Mysuru      | 56.78  | Belagavi  | 31.65  |
| Ballari     | 44.04  | Davangere | 22.50  |
| Raichur     | 31.88  |           |        |

| <i>Head</i>                                                                   | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-------------------------------------------------------------------------------|--------------------|---------------------------|------------------------------|
| <i>(In lakhs of rupees)</i>                                                   |                    |                           |                              |
| (8) <b>794 Special Central Assistance for Tribal Sub-Plan</b>                 |                    |                           |                              |
| 01 CSS – Central Share – Development of particularly vulnerable Tribal Groups |                    |                           |                              |
| O 2,500.00                                                                    |                    |                           |                              |
| R (-) 1,060.58                                                                | 1,439.42           | 1,439.42                  | ...                          |

Saving under ‘Other Expenses’ (₹1,060.58 lakh) was partly reappropriated (₹468.45 lakh) to other heads, without giving specific reasons and partly surrendered (₹592.13 lakh) reasons for which have not been intimated (July 2023).

|                                                          |          |          |     |
|----------------------------------------------------------|----------|----------|-----|
| (9) 03 Schemes under Article 275 (1) of the Constitution |          |          |     |
| O 5,000.00                                               |          |          |     |
| R (-) 702.43                                             | 4,297.57 | 4,297.57 | ... |

Saving under ‘Other Expenses’ (₹702.43 lakh) were partly reappropriated to other heads (₹158.98 lakh) and partly surrendered (₹543.45 lakh) due to non-release of grants by Government of India. Saving occurred under this head during 2020-21 and 2021-22 also.

|                                                        |          |          |     |
|--------------------------------------------------------|----------|----------|-----|
| (10) 04 Special Central Assistance for Tribal Sub Plan |          |          |     |
| O 5,000.00                                             |          |          |     |
| R 1,922.62                                             | 3,077.38 | 3,077.38 | ... |

Saving under ‘Other Expenses’ (₹1,922.62 lakh) were partly reappropriated to other heads (₹593.31 lakh) and partly surrendered (₹1,329.31 lakh) due to non-release of grants by Government of India. Saving occurred under this head during 2021-22 also.

# GRANT NO.10 - SOCIAL WELFARE – contd.

|      | <i>Head</i>                             | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|-----------------------------------------|--------------------|----------------------------------------------------------|----------------------------------|
| (11) | <b>03 Welfare of Backward Classes</b>   |                    |                                                          |                                  |
|      | <b>001 Direction and Administration</b> |                    |                                                          |                                  |
|      | 07 Vacant Post Provision                |                    |                                                          |                                  |
|      | O 4,800.00                              |                    |                                                          |                                  |
|      | R (-) 4,800.00                          | ...                | ...                                                      | ...                              |

Saving under ‘Other Allowance’ (₹4,800.00 lakh – entire provision) was partly reappropriated (₹2,406.34 lakh) to other salary heads and partly surrendered (₹2,393.66 lakh) due to non-filling up of vacant posts.

|      |                                                  |          |          |           |
|------|--------------------------------------------------|----------|----------|-----------|
| (12) | <b>283 Housing</b>                               |          |          |           |
|      | 03 Food and Accommodation Assistance – Vidyasiri |          |          |           |
|      | O 15,000.00                                      |          |          |           |
|      | R (-) 11,762.45                                  | 3,237.55 | 3,214.32 | (-) 23.23 |

Saving under ‘Other Expenses’ (₹11,762.45 lakh) reappropriated to other heads, without giving specific reasons. Reasons for final saving (₹23.18 lakh) have not been intimated (July 2023).

|      |                                                            |          |          |     |
|------|------------------------------------------------------------|----------|----------|-----|
| (13) | <b>04 Welfare of Minorities</b>                            |          |          |     |
|      | <b>102 Economic Development</b>                            |          |          |     |
|      | 02 CSS – Central Share – Pradhan Mantri Jana Vikas Program |          |          |     |
|      | O 30,000.00                                                |          |          |     |
|      | R (-) 22,500.00                                            | 7,500.00 | 7,500.00 | ... |

Saving under ‘Other Expenses’ (₹22,500.00 lakh) were partly reappropriated to other heads (₹2,482.24 lakh) and partly surrendered (₹20,017.76 lakh) due to non-release of grants by Government of India.

|      |                                                          |          |          |     |
|------|----------------------------------------------------------|----------|----------|-----|
| (14) | 08 CSS – State Share – Pradhan Mantri Jana Vikas Program |          |          |     |
|      | O 10,000.00                                              |          |          |     |
|      | R (-) 7,496.09                                           | 2,503.91 | 2,503.91 | ... |

Saving under ‘Other Expenses’ (₹7,496.09 lakh) were partly reappropriated to other heads (₹1,065.00 lakh) and partly surrendered (₹6,431.09 lakh) due to non-release of grants by Government of India.

# GRANT NO.10 - SOCIAL WELFARE – contd.

|      | <i>Head</i>                                                                                 | <i>Total grant</i> | <i>Actual expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|---------------------------------------------------------------------------------------------|--------------------|----------------------------------------------------|----------------------------------|
| (15) | <b>277 Education</b>                                                                        |                    |                                                    |                                  |
|      | 09 Opening of New Hostels for Minorities and Maintenance of Moulana Azad Schools / Colleges |                    |                                                    |                                  |
|      | O 11,347.00                                                                                 |                    |                                                    |                                  |
|      | R (-) 1,466.59                                                                              | 9,880.41           | 9,878.36                                           | (-) 2.05                         |

(a) Additional funds ‘Salaries’ (₹37.83 lakh) provided through reappropriation for payment of salaries proved unnecessary, in view of saving (₹1,634.27 lakh) surrendered, without giving specific reasons.

(b) Additional funds ‘Contract / Outsource’ (₹150.00 lakh) were provided through reappropriation to pay honorarium to guest lecturers who were working in place of permanent teachers for the month of February and March.

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

(1) **2225 WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES**

**01 Welfare of Scheduled Castes**  
**196 Assistance to Zilla Panchayats / District Level Panchayats**  
**1 Zilla Panchayats**

|   |              |           |           |           |
|---|--------------|-----------|-----------|-----------|
| O | 64,085.71    |           |           |           |
| S | 3,641.93     |           |           |           |
| R | (+) 2,526.83 | 70,254.47 | 70,236.59 | (-) 17.88 |

(a) Additional funds under ‘Block Grants – Lumpsum – ZP’ (₹5,609.16 lakh – entire provision) provided through Supplementary Provision (First Instalment) (₹1.00 lakh) and partly through reappropriation (₹5,608.16 lakh) proved unnecessary, in view of final saving (₹5,609.16 lakh), reasons for which have not been intimated (July 2023).

(b) Additional funds under ‘Block Grants’ mainly in respect of following Districts provided through Supplementary Provision (First, Second, Third and Final Instalment). Funds under the following districts were reappropriated to other heads, proved injudicious, in view of final excess, reasons for which have not been intimated (July 2023).

**GRANT NO.10 - SOCIAL WELFARE – contd.**

(₹ in lakh)

| Districts         | Additional Funds through Supplementary | Amount Reappropriated to other heads | Excess |
|-------------------|----------------------------------------|--------------------------------------|--------|
| Bangalore (Urban) | 117.56                                 | 111.02                               | 172.31 |
| Bangalore (Rural) | 26.94                                  | 183.24                               | 219.18 |
| Chitradurga       | 173.14                                 | 84.61                                | 240.54 |
| Kolar             | ...                                    | 13.83                                | 63.83  |
| Shivamogga        | 122.83                                 | 478.39                               | 545.94 |
| Tumakuru          | 310.49                                 | 57.62                                | 184.57 |
| Mysuru            | 123.15                                 | 276.72                               | 415.05 |
| Chikkamagaluru    | 57.49                                  | 47.89                                | 92.44  |
| Dakshina Kannada  | 31.84                                  | 104.52                               | 123.05 |
| Hassan            | 236.94                                 | 79.71                                | 206.27 |
| Kodagu            | 3.02                                   | 158.11                               | 161.30 |
| Mandya            | 98.34                                  | 75.41                                | 148.10 |
| Belagavi          | 109.18                                 | 124.68                               | 187.71 |
| Vijayapur         | 178.37                                 | 35.06                                | 166.65 |
| Dharwar           | 322.15                                 | 185.41                               | 312.23 |
| Uttara Kannada    | 7.25                                   | 62.41                                | 70.12  |
| Ballari           | 125.82                                 | 749.96                               | 124.89 |
| Bidar             | 62.06                                  | 374.01                               | 436.11 |
| Yadgir            | 37.74                                  | 35.67                                | 113.82 |
| Davangere         | 348.18                                 | 17.30                                | 238.87 |
| Ramanagar         | 21.05                                  | 112.75                               | 132.01 |
| Chikkaballapur    | 103.64                                 | 14.06                                | 106.28 |
| Chamarajanagar    | 57.50                                  | 205.01                               | 205.01 |
| Udupi             | 12.94                                  | 279.57                               | 283.93 |
| Bagalkote         | 120.00                                 | 107.79                               | 187.71 |
| Gadag             | 83.19                                  | 125.23                               | 175.14 |

**GRANT NO.10 - SOCIAL WELFARE – contd.**

(c) Additional funds under 'Block Grants' mainly in respect of following Districts provided through Supplementary Provision (First, Second, Third and Final Instalment) and through reappropriation, proved insufficient, in view of final excess, reasons for which have not been intimated (July 2023).

(₹ in lakh)

| Districts    | Additional Funds through Supplementary | Amount provided through Reappropriation | Excess |
|--------------|----------------------------------------|-----------------------------------------|--------|
| Kalaburagi   | 109.93                                 | 76.46                                   | 46.85  |
| Raichur      | 388.21                                 | 164.12                                  | 52.51  |
| Haveri       | 69.32                                  | 16.10                                   | 98.91  |
| Koppal       | 66.82                                  | 55.51                                   | 37.10  |
| Vijayanagara | 115.84                                 | 706.46                                  | 42.78  |

| <i>Head</i>                                                                   | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-------------------------------------------------------------------------------|--------------------|---------------------------|------------------------------|
| <i>(In lakhs of rupees)</i>                                                   |                    |                           |                              |
| (2) <b>197 Assistance to Block Panchayats / Intermediate Level Panchayats</b> |                    |                           |                              |
| 1 Taluk Panchayats                                                            |                    |                           |                              |
| O 57,665.63                                                                   |                    |                           |                              |
| S 6,860.07                                                                    |                    |                           |                              |
| R (+) 2,284.12                                                                | 66,809.82          | 66,528.80                 | (-) 281.02                   |

(a) Additional Funds under 'Block Grants' mainly in respect of following Districts provided through Supplementary Provision (First, Second, Third and Final Instalment), proved injudicious, in view of funds reappropriated to other heads which resulted in final excess, reasons for which have not been intimated (July 2023).

(₹ in lakh)

| Districts         | Additional Funds through Supplementary | Amount Reappropriated to other heads | Excess |
|-------------------|----------------------------------------|--------------------------------------|--------|
| Bangalore (Urban) | 548.49                                 | 83.57                                | 94.11  |
| Bangalore (Rural) | 49.51                                  | 16.28                                | 67.67  |
| Chitradurga       | 349.94                                 | ...                                  | 122.89 |
| Kolar             | 81.76                                  | 25.77                                | 77.45  |
| Shivamogga        | 241.81                                 | 27.12                                | 105.94 |
| Mysuru            | 50.08                                  | 102.52                               | 172.45 |



**GRANT NO.10 - SOCIAL WELFARE – contd.**

(₹ in lakh)

| Districts        | Additional Funds through Supplementary | Amount Reappropriated to other heads | Excess |
|------------------|----------------------------------------|--------------------------------------|--------|
| Chikkamagaluru   | 98.85                                  | ...                                  | 51.70  |
| Dakshina Kannada | 61.28                                  | 29.84                                | 50.05  |
| Kodagu           | ...                                    | 17.64                                | 26.67  |
| Belagavi         | 345.10                                 | 94.95                                | 187.92 |
| Dharwar          | 253.88                                 | 24.07                                | 54.05  |
| Uttara Kannada   | 12.09                                  | 27.15                                | 47.25  |
| Kalaburgi        | 486.86                                 | 69.11                                | 247.30 |
| Ballari          | 194.37                                 | 778.38                               | 134.07 |
| Bidar            | 173.22                                 | 29.12                                | 118.73 |
| Chikkaballapur   | 302.51                                 | 20.62                                | 83.94  |
| Chamarajanagar   | 92.79                                  | 88.21                                | 83.81  |
| Udupi            | 10.56                                  | 19.02                                | 24.47  |
| Bagalkot         | 200.00                                 | 48.78                                | 116.36 |
| Gadag            | 122.17                                 | 10.66                                | 56.82  |

(b) Additional funds under ‘Block Grants’ mainly in respect of following Districts provided through Supplementary Provision (First, Second, Third and Final Instalment) and through reappropriation proved insufficient, in view of final excess, reasons for which have not been intimated (July 2023).

(₹ in lakh)

| Districts    | Additional Funds through Supplementary | Amount provided through Reappropriation | Excess |
|--------------|----------------------------------------|-----------------------------------------|--------|
| Tumakuru     | 362.12                                 | 20.51                                   | 79.81  |
| Hassan       | 252.80                                 | 55.18                                   | 35.70  |
| Mandya       | 190.34                                 | 36.80                                   | 25.38  |
| Vijayapur    | 265.77                                 | 18.72                                   | 141.73 |
| Raichur      | 906.87                                 | 59.61                                   | 148.55 |
| Yadgir       | 146.34                                 | 28.18                                   | 49.50  |
| Haveri       | 177.72                                 | 16.78                                   | 62.27  |
| Koppal       | 188.31                                 | ...                                     | 103.78 |
| Vijayanagara | 265.28                                 | 755.46                                  | 29.00  |

**GRANT NO.10 - SOCIAL WELFARE – contd.**

(c) Additional funds under ‘Block Grants’ mainly in respect of following Districts partly provided through Supplementary Provision (First, Second, Third and Final Instalment) and partly through reappropriation proved excessive, in view of final saving, reasons for which have not been intimated (July 2023).

(₹ in lakh)

| Districts    | Additional Funds through Supplementary | Additional Funds through Reappropriation | Saving   |
|--------------|----------------------------------------|------------------------------------------|----------|
| Lumpsum – ZP | 1.00                                   | 2,820.26                                 | 2,821.26 |
| Davanagere   | 335.28                                 | 14.31                                    | 42.47    |
| Ramanagara   | 87.33                                  | 11.17                                    | 16.64    |

| <i>Head</i>                                           | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-------------------------------------------------------|--------------------|---------------------------|------------------------------|
| <i>(In lakhs of rupees)</i>                           |                    |                           |                              |
| (3) <b>277 Education</b>                              |                    |                           |                              |
| 65 Maintenance of Residential Schools (MDRSs) (KREIS) |                    |                           |                              |
| O 42,500.00                                           |                    |                           |                              |
| S 10,859.00                                           |                    |                           |                              |
| R (+) 594.67                                          | 53,953.67          | 53,953.67                 | ...                          |

Additional funds under ‘Other Expenses’ (₹11,453.67 lakh) were partly provided through Supplementary Provision (₹10,859.00 lakh) (First Instalment) to increase the employer contribution of National Pension Scheme from 10% to 14% for the permanent teaching / non-teaching employees working in Karnataka Residential Education Institutions Society and partly through reappropriation (₹594.67 lakh) without giving specific reasons.

|                                           |        |        |          |  |
|-------------------------------------------|--------|--------|----------|--|
| (4) <b>02 Welfare of Scheduled Tribes</b> |        |        |          |  |
| <b>001 Direction and Administration</b>   |        |        |          |  |
| 02 Research and Training                  |        |        |          |  |
| O 275.00                                  |        |        |          |  |
| R (+) 36.98                               | 311.98 | 311.93 | (-) 0.05 |  |

(a) Additional funds under ‘Research and Training – General Expenses’ (₹300.35 lakh) provided through reappropriation for National Level Tribal Dance Festival Program proved excessive, in view of saving (₹212.08 lakh) surrendered, without giving specific reasons.

(b) Saving under ‘Salaries’ (₹60.28 lakh) was surrendered, without giving specific reasons.

**GRANT NO.10 - SOCIAL WELFARE – 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>196 Assistance to Zilla Panchayats / District Level Panchayats</b> |            |                    |                                                          |                                        |
|     | 1 Zilla Panchayats                                                    |            |                    |                                                          |                                        |
|     | O                                                                     | 21,230.35  |                    |                                                          |                                        |
|     | S                                                                     | 500.00     |                    |                                                          |                                        |
|     | R                                                                     | (+) 662.00 | 22,392.35          | 22,392.35                                                | ...                                    |

(a) Additional funds under ‘Zilla Panchayats – Block Grants’ were provided through Supplementary Provision (Third and Final Instalment) for the Panchayati Raj Institutions of various districts and partly through reappropriation.

(₹ in lakh)

| Districts        | Additional Funds through Supplementary | Additional Funds through Reappropriation |
|------------------|----------------------------------------|------------------------------------------|
| Bengaluru Urban  | 10.00                                  | ...                                      |
| Chitradurga      | 10.00                                  | ...                                      |
| Shivamogga       | 10.00                                  | ...                                      |
| Tumakuru         | 15.00                                  | ...                                      |
| Mysuru           | 131.00                                 | 143.99                                   |
| Chikkamagaluru   | 25.00                                  | ...                                      |
| Dakshina Kannada | ...                                    | 66.06                                    |
| Kodagu           | 70.00                                  | 122.61                                   |
| Vijayapura       | 25.00                                  | 22.59                                    |
| Dharwar          | ...                                    | 23.00                                    |
| Udupi            | ...                                    | 10.77                                    |
| Davangere        | 50.00                                  | 15.00                                    |
| Raichur          | 50.00                                  | 97.95                                    |
| Yadgir           | 10.00                                  | ...                                      |
| Chikkaballapur   | 40.00                                  | 40.30                                    |
| Chamarajanagar   | 10.00                                  | 44.48                                    |
| Haveri           | ...                                    | 40.09                                    |
| Koppal           | 19.00                                  | 46.14                                    |
| Vijayanagara     | ...                                    | 109.04                                   |

(b) Additional funds under ‘Ballari’ were provided through Supplementary Provision (₹25.00 lakh) (Third and Final Instalment), proved unnecessary in view of saving (₹109.04 lakh) reappropriated to other heads, without giving specific reasons.

**GRANT NO.10 - SOCIAL WELFARE – 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> |
|-----|-----------------------------------------------------------------------------------------------------------------|--------------------|----------------------------------------------------------|----------------------------------------|
| (6) | <b>277 Education</b>                                                                                            |                    |                                                          |                                        |
|     | 37 Morarji Desai Residential Schools (MDRSs) and Maintenance of Kittur Rani Chenamma Residential School (KREIS) |                    |                                                          |                                        |
|     | O 14,200.00                                                                                                     |                    |                                                          |                                        |
|     | S 940.00                                                                                                        |                    |                                                          |                                        |
|     | R (+) 158.98                                                                                                    | 15,298.98          | 15,298.98                                                | ...                                    |

Additional funds under ‘Other Expenses’ (₹1,098.98 lakh) were partly provided through Supplementary Provision (First, Third and Final Instalment) (₹940.00 lakh) for the maintenance of Morarji Desai Residential Schools (MDRSs) and Kittur Rani Chenamma Residential School (KREIS) for Scheduled Tribes, to increase the employer contribution of National Pension Scheme from 10% to 14% for the permanent teaching / non-teaching employees working in Karnataka Residential Education Institutions Society and partly through reappropriation (₹158.98 lakh).

|     |                                         |           |           |            |
|-----|-----------------------------------------|-----------|-----------|------------|
| (7) | <b>03 Welfare of Backward Classes</b>   |           |           |            |
|     | <b>001 Direction and Administration</b> |           |           |            |
|     | 05 Vividha Samudayagala Abhivridhi      |           |           |            |
|     | O 15,000.00                             |           |           |            |
|     | S 12,038.40                             |           |           |            |
|     | R (+) 1,000.00                          | 28,038.40 | 27,888.40 | (-) 150.00 |

Additional funds under ‘Grants-in-Aid – General’ (₹12,038.40 lakh) were provided through Supplementary Provision (First and Second Instalment) provided for Dr. Justice K Bhakthvathsala Committee, Karnataka Madivala Machideva Development Corporation, Karnataka Kadu Golla Development Corporation, Karnataka Savita Samaj Development Corporation, Karnataka Alemari and Alemari Development Corporation, Karnataka Maratha Development Corporation, Shri Gave Siddeshwar Mata, Koppal, Development of Shri Kshetra Thyleshwara Ganigara Mahasavasthara Mata, Madnayakahalli, Bengaluru, Construction of Samudaya Bhavana of Shri Siddappaji Devstahana, Chikkaluru Mata, Kollegala, Chamarajanagar, Akhila Bhartha Ganigara Kshemabirudhi Sangha Hiriyyur, Kodava Samaj at Madapura, Somwarpete and partly through reappropriation (₹1,000.00 lakh) proved excessive, in view of final saving (₹150.00 lakh), reasons for which have not been intimated (July 2023).

**GRANT NO.10 - SOCIAL WELFARE – contd.**

|     | <i>Head</i>                                                   | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|---------------------------------------------------------------|--------------------|----------------------------------------------------------|----------------------------------|
| (8) | <b>190 Assistance to Public Sector and Other Undertakings</b> |                    |                                                          |                                  |
|     | 06 Krantiveera Sangolli Rayanna Kshetra Abhivrudhi Pradhikara |                    |                                                          |                                  |
|     | O 5,253.00                                                    |                    |                                                          |                                  |
|     | S 4,109.00                                                    |                    |                                                          |                                  |
|     | R (+) 1,300.00                                                | 10,662.00          | 10,662.00                                                | ...                              |

Additional funds under ‘Other Expenses’ (₹5,409.00 lakh) were provided through Supplementary Provision (₹4,109.00 lakh) (Second Instalment) to complete the work of Krantiveera Sangolli Rayanna Sainik School and partly through reappropriation (₹1,300.00 lakh) without giving specific reasons.

|     |                                                                       |             |             |           |
|-----|-----------------------------------------------------------------------|-------------|-------------|-----------|
| (9) | <b>196 Assistance to Zilla Panchayats / District Level Panchayats</b> |             |             |           |
|     | 1 Zilla Panchayats                                                    |             |             |           |
|     | O 1,21,770.71                                                         |             |             |           |
|     | R (+) 4,542.09                                                        | 1,26,312.80 | 1,26,232.12 | (-) 80.68 |

Additional Funds under ‘Block Grants’ mainly in respect of following Districts were provided through reappropriation under the following districts.

| <b>(₹ in lakh)</b> |                                                 |                  |                                                 |
|--------------------|-------------------------------------------------|------------------|-------------------------------------------------|
| <b>Districts</b>   | <b>Additional Funds through Reappropriation</b> | <b>Districts</b> | <b>Additional Funds through Reappropriation</b> |
| Bangalore (Urban)  | 80.00                                           | Kalaburagi       | 450.00                                          |
| Bangalore (Rural)  | 47.00                                           | Bidar            | 70.00                                           |
| Chitradurga        | 100.00                                          | Raichur          | 100.00                                          |
| Shivamogga         | 750.00                                          | Yadgir           | 45.00                                           |
| Tumakuru           | 50.00                                           | Davangere        | 150.00                                          |
| Mysuru             | 75.00                                           | Ramanagara       | 35.00                                           |
| Chikkamagaluru     | 140.00                                          | Chikkaballapur   | 45.00                                           |
| Dakshina Kannada   | 60.00                                           | Chamarajanagar   | 35.00                                           |
| Hassan             | 90.00                                           | Udupi            | 44.00                                           |
| Kodagu             | 50.00                                           | Bagalkote        | 58.00                                           |
| Mandya             | 250.00                                          | Gadag            | 325.00                                          |
| Ballari            | 866.02                                          |                  |                                                 |

**GRANT NO.10 - SOCIAL WELFARE – contd.**

(₹ in lakh)

| Districts      | Additional Funds through Reappropriation | Districts    | Additional Funds through Reappropriation |
|----------------|------------------------------------------|--------------|------------------------------------------|
| Belagavi       | 205.09                                   | Haveri       | 235.00                                   |
| Vijayapur      | 130.00                                   | Koppal       | 30.00                                    |
| Dharwar        | 340.00                                   | Vijayanagara | 1,339.02                                 |
| Uttara Kannada | 80.00                                    |              |                                          |

|      | <i>Head</i>                         | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|------|-------------------------------------|--------------------|---------------------------|------------------------------|
| (10) | <b>277 Education</b>                |                    |                           |                              |
|      | 2 Welfare of Other Backward Classes |                    |                           |                              |
|      | O 41,940.87                         |                    |                           |                              |
|      | S 5,134.92                          |                    |                           |                              |
|      | R (+) 6,547.54                      | 53,623.33          | 59,192.34                 | (+) 5,569.01                 |

(a) Additional funds under ‘Devraj Urs Research Institute and Other Programmes – Salaries’ (₹131.97 lakh) provided through reappropriation, without giving specific reasons proved excessive, in view of final saving (₹22.08 lakh) reasons for which have not been intimated (July 2023).

(b) Additional funds under ‘Training Awareness and Incentives to BC Students – Subsidiary Expenses’ (₹194.02 lakh), ‘Other Expenses’ (₹354.92 lakh) and ‘Scholarships and Incentives’ (₹133.30 lakh) provided through reappropriation, without giving specific reasons.

(c) Reasons for excess under ‘Post-Matric – Scholarship to Backward Classes Students – Scholarships and Incentives’ (₹1,922.18 lakh) have not been intimated (July 2023).

(d) Reasons for final saving under ‘CSS – Central Share – Pre-Matric Scholarship to Backward Classes Students – Scholarships and Incentives’ (₹312.50 lakh) have not been intimated (July 2023).

(e) (i) Additional funds under ‘Starting of new Backward Classes Hotels & Maintenance – Salaries’ (₹145.75 lakh) provided through reappropriation, without giving specific reasons proved unnecessary, in view of final saving (₹4,445.57 lakh) reasons for which have not been intimated (July 2023).

## GRANT NO.10 – SOCIAL WELFARE

(ii) Additional funds under ‘Other Expenses’ (₹71,142.92 lakh) were partly provided through Supplementary Provision (Third and Final Instalment) (₹142.92 lakh) for maintenance and expenses of backward class students in Deen Dayal Upadhyaya Sauharda Idhyarthi Nilaya and partly through reappropriation (₹7,000.00 lakh) without giving specific reasons.

(f) Additional funds under ‘Starting and Maintenance of New Morarji Desai Residential Schools for Backward Classes (KREIS) – Other Expenses’ (₹5,178.36 lakh) were partly provided through Supplementary Provision (First Instalment) (₹4,988.00 lakh) is being provided to increase the employer contribution of National Pension Scheme from 10% to 14% for the permanent teaching / non-teaching employees working in Karnataka Residential Education Institutions Society and partly through reappropriation (₹190.36 lakh) without giving specific reasons.

(g) Reasons for excess under ‘CSS – Central Share – Post-Matric Scholarship for Backward Classes Students – Scholarships and Incentives’ (₹4,457.64 lakh) is due to release of Central Share after the closure of Supplementary Provision (Third and Final Instalment).

(h) Saving under ‘CSS – State Share – Post-Matric Scholarship for Backward Classes Students – Scholarships and Incentives’ (₹1,602.78 lakh) surrendered, without giving specific reasons.

| <i>Head</i> |               | <i>Total grant</i>          | <i>Actual expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-------------|---------------|-----------------------------|---------------------------|----------------------------------|
|             |               | <i>(In lakhs of rupees)</i> |                           |                                  |
| (11)        | 3 HUDCO Loans |                             |                           |                                  |
|             | O             | 3,440.93                    |                           |                                  |
|             | R             | (+) 582.72                  | 4,023.65                  | 3,953.92                         |
|             |               |                             |                           | (-) 69.73                        |

(a) Additional funds under ‘Salaries’ (₹552.72 lakh) were provided through reappropriation proved excessive, in view of final saving (₹37.35 lakh), reasons for which have not been intimated (July 2023). Saving occurred under this head during 2021-22 also.

(b) Additional funds under ‘Other Expenses’ (₹30.00 lakh), ‘Contract / Outsource’ (₹50.13 lakh) and ‘Transport Expenses’ (₹100.00 lakh) were provided through reappropriation, without giving specific reasons.

(c) Saving under ‘Building Expenses’ (₹70.11 lakh) and ‘Subsidiary Expenses’ (₹80.02 lakh) was reappropriated to other heads, without giving specific reasons.

# GRANT NO.10 - SOCIAL WELFARE – contd.

|      | <i>Head</i>                             | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|-----------------------------------------|--------------------|----------------------------------------------------------|----------------------------------|
| (12) | <b>04 Welfare of Minorities</b>         |                    |                                                          |                                  |
|      | <b>001 Direction and Administration</b> |                    |                                                          |                                  |
|      | 03 Director of Minorities               |                    |                                                          |                                  |
|      | O                                       | 1,453.07           |                                                          |                                  |
|      | S                                       | 217.62             |                                                          |                                  |
|      | R                                       | (+) 51.82          | 1,722.51                                                 | 1,703.85                         |
|      |                                         |                    |                                                          | (-) 18.66                        |

(a) Additional funds under ‘Salaries’ (₹85.74 lakh) provided through reappropriation without giving specific reasons proved excessive, in view of saving (₹37.37 lakh) surrendered, reasons for which have not been intimated (July 2023).

(b) Additional funds under ‘Contract / Outsource’ (₹718.62 lakh) partly provided through Supplementary Provision (First Instalment) (₹181.86 lakh) for payment of salary to the outsource employees working in the information centers under Director of Minorities and partly through reappropriation (₹536.76 lakh) proved excessive, in view of saving (₹80.10 lakh) surrendered, without giving specific reasons. Reasons for final saving (₹18.62) lakh have not been intimated (July 2023).

(c) Funds under ‘Salary of Board / Corporation Staff working in State Government (₹35.76 lakh) provided through Supplementary Provision (First Instalment) for payment of salaries to the employees working on deputation in the Directorate of Minorities through Corporations and Boards.

(d) Saving under ‘Purchase of Furniture / Fixtures for Office’ (₹100.00 lakh), ‘Office Expenses’ (₹127.69 lakh) and ‘General Expenses’ (₹99.07 lakh) was reappropriated, to other heads, without giving specific reasons.

(e) Saving under ‘Building Expenses’ (₹122.67 lakh) were partly reappropriated (₹50.00 lakh) and partly surrendered (₹72.67 lakh) without giving specific reasons.



**GRANT NO.10 - SOCIAL WELFARE – 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> |
|------|-----------------------------------------------------|------------|--------------------|----------------------------------------------------------|----------------------------------------|
| (13) | <b>102 Economic Development</b>                     |            |                    |                                                          |                                        |
|      | 05 Development of Jain, Buddhist and Sikh Community |            |                    |                                                          |                                        |
|      | O                                                   | 3,500.00   |                    |                                                          |                                        |
|      | R                                                   | (+) 499.63 | 3,999.63           | 3,674.63                                                 | (-) 325.00                             |

Additional funds under ‘Grants-in-Aid – General’ (₹500.00 lakh) provided through reappropriation, without giving specific reasons proved excessive, in view of final saving (₹325.00 lakh) reasons for which have not been intimated (July 2023).

|      |                                                  |              |          |          |     |
|------|--------------------------------------------------|--------------|----------|----------|-----|
| (14) | 10 Development Programme for Various Communities |              |          |          |     |
|      | O                                                | 500.00       |          |          |     |
|      | S                                                | 1,000.00     |          |          |     |
|      | R                                                | (+) 1,065.00 | 2,565.00 | 2,565.00 | ... |

Additional funds under ‘Other Expenses’ (₹2,065.00 lakh) were partly provided through Supplementary Provision (First and Second Instalment) (₹1,000.00 lakh) for the Development Programme for Various Communities, for taking up infrastructure development works in the minority colonies under the rural areas of Bangalore Rural District and partly through reappropriation (₹1,065.00 lakh), without giving specific reasons.

|      |                                    |            |          |          |     |
|------|------------------------------------|------------|----------|----------|-----|
| (15) | <b>277 Education</b>               |            |          |          |     |
|      | 03 Incentive for Minority Students |            |          |          |     |
|      | O                                  | 800.00     |          |          |     |
|      | R                                  | (+) 299.29 | 1,099.29 | 1,099.29 | ... |

Additional funds under ‘Salaries’ (₹300.00 lakh) were provided through reappropriation, without giving specific reasons.

|      |                                                  |            |        |        |     |
|------|--------------------------------------------------|------------|--------|--------|-----|
| (16) | 06 Training for Competitive Exams for Minorities |            |        |        |     |
|      | O                                                | 500.00     |        |        |     |
|      | R                                                | (+) 459.00 | 959.00 | 959.00 | ... |

Additional funds under ‘Other Expenses’ (₹459.00 lakh) were provided through reappropriation, without giving specific reasons.

# GRANT NO.10 - SOCIAL WELFARE – contd.

|      | <i>Head</i>                       |            | <i>Total grant</i> | <i>Actual expenditure</i><br>(In lakhs of rupees) | <i>Excess (+)<br/>Saving (-)</i> |
|------|-----------------------------------|------------|--------------------|---------------------------------------------------|----------------------------------|
| (17) | 10 Minorities Residential Schools |            |                    |                                                   |                                  |
|      | O                                 | 20,327.17  |                    |                                                   |                                  |
|      | R                                 | (+) 967.42 | 21,294.59          | 21,294.53                                         | (-) 0.06                         |

(a) Additional funds under ‘Salaries’ (₹1,360.87 lakh) provided through reappropriation, without giving specific reasons proved excessive, in view of saving (₹34.66 lakh) surrendered, reasons for which have not been intimated (July 2023).

(b) Additional funds under ‘Building Expenditure’ (₹250.00 lakh) were provided through reappropriation, without giving specific reasons.

(c) Saving under ‘Contract / Outsource’ (₹598.46 lakh) were partly reappropriated (₹400.00 lakh) and partly surrendered (₹198.46 lakh) without giving specific reasons.

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

|     | <i>Head</i>                                                                                                        |              | <i>Total grant</i> | <i>Actual expenditure</i><br>(In lakhs of rupees) | <i>Excess (+)<br/>Saving (-)</i> |
|-----|--------------------------------------------------------------------------------------------------------------------|--------------|--------------------|---------------------------------------------------|----------------------------------|
| (1) | <b>4225 CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES</b> |              |                    |                                                   |                                  |
|     | <b>03 Welfare of Backward Classes</b>                                                                              |              |                    |                                                   |                                  |
|     | <b>190 Investments in Public Sector and Other Undertakings</b>                                                     |              |                    |                                                   |                                  |
|     | 11 Share Capital to Various Corporations                                                                           |              |                    |                                                   |                                  |
|     | O                                                                                                                  | 1,000.00     |                    |                                                   |                                  |
|     | R                                                                                                                  | (-) 1,000.00 | ...                | ...                                               | ...                              |

Saving under ‘Investment’ (₹1,000 lakh – entire provision) was surrendered, without giving specific reasons.

**GRANT NO.10 - SOCIAL WELFARE – 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>277 Education</b>                  |            |                    |                                                        |                                  |
|     | 7 Capital Release to Zilla Panchayats |            |                    |                                                        |                                  |
|     | O                                     | 750.00     |                    |                                                        |                                  |
|     | R                                     | (-) 675.00 | 75.00              | ...                                                    | (-) 75.00                        |

(a) Saving under ‘CSS – Central Share – Construction Hostels for OBC Students – Capital Expenses’ (₹675.00 lakh – entire provision) due to non-release of funds by Government of India, was surrendered.

(b) Reasons for final saving under ‘CSS – State Share – Construction of Hostels for OBC Students – Capital Expenses’ (₹75.00 lakh – entire provision) which have not been intimated (July 2023).

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

(1) **4225 CAPITAL OUTLAY ON WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES**

**01 Welfare of Scheduled Castes**

**277 Education**

**2 Construction**

|   |           |           |           |               |  |
|---|-----------|-----------|-----------|---------------|--|
| O | 39,000.00 |           |           |               |  |
| S | 27,000.00 | 66,000.00 | 85,650.00 | (+) 19,650.00 |  |

(a) Reasons for final saving under ‘CSS – Central Share – Babu Jagjivan Ram Chattrawas Yojane (Construction of Hostel Buildings) – Construction’ (₹350.00 lakh) which have not been intimated (July 2023).

(b) Additional funds under ‘Construction of Hostels and Residential School Buildings (State Scheme) – Construction’ (₹27,000.00 lakh) provided through Supplementary Provision (Second, Third and Final Instalment) for construction of Hostel and Residential School Buildings (State Schemes – KREIS) and SC Hostels, under Scheme for Special Assistance as loan to states for Capital Investment during 2022-23 as First Instalment to Social Welfare Department (KREIS) proved insufficient, in view of excess (₹20,000.00 lakh), reasons for which have not been intimated (July 2023).

**GRANT NO.10 - SOCIAL WELFARE – conold.**

|     | <i>Head</i>                           |           | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|---------------------------------------|-----------|--------------------|--------------------------------------------------------|----------------------------------|
| (2) | <b>03 Welfare of Backward Classes</b> |           |                    |                                                        |                                  |
|     | <b>277 Education</b>                  |           |                    |                                                        |                                  |
|     | 2 Construction                        |           |                    |                                                        |                                  |
|     | O                                     | 18,201.00 |                    |                                                        |                                  |
|     | S                                     | 8,414.00  | 26,615.00          | 29,428.50                                              | (+) 2,813.50                     |

(a) Additional funds under ‘Construction of Residential Schools – Navodaya Pattern – Construction’ (₹3,014.00 lakh) provided through Supplementary Provision (Second Instalment) released under scheme for special Assistance as loan to states for Capital Investment in 2022-23 as First Instalment to Backward Classes Welfare Department (KREIS) proved insufficient, in view of final excess (₹3,014.00 lakh), reasons for which have not been intimated (July 2023).

(b) Additional funds under ‘Construction of Hostels Buildings (BCW) – Construction’ (₹5,400.00 lakh) were provided through Supplementary Provision (First Instalment) for Deendayal Upadhyay Sauharda Vidhyarathi Nilaya Programme to Deposit PWD (Deposit Cost Contribution).

(c) Reasons for final saving under ‘NABARD Works 2019-20 – NABARD Works’ (₹200.00 lakh – entire provision) which have not been intimated (July 2023).

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**GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT
(ALL VOTED)**

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In thousands of rupees)</i>		
MAJOR HEADS:				
2235	SOCIAL SECURITY AND WELFARE			
2236	NUTRITION			
4235	CAPITAL OUTLAY ON SOCIAL SECURITY AND WELFARE			
6235	LOANS FOR SOCIAL SECURITY AND WELFARE			

Revenue –

Original	45,78,35,85			
Supplementary	9,25,52,79	55,03,88,64	43,22,96,25	(-) 11,80,92,39
Amount surrendered during the year (March 2023)				10,19,65,73

Capital –

Original	1,34,64,00			
Supplementary	21,45,70	1,56,09,70	1,55,37,08	(-) 72,62
Amount surrendered during the year (March 2023)				1,09,00

NOTES AND COMMENTS:

(i) An amount of ₹1,01,965.73 lakh was surrendered in the Revenue Section.

(ii) An amount of ₹109.00 lakh was surrendered in Capital Section.

GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – contd.

(iii) 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)	2235 SOCIAL SECURITY AND WELFARE			
	02 Social Welfare			
	001 Direction and Administration			
	03 Social Service Complex – Anupalana – Gruha-Manasa – Kendra			
	O	208.84		
	S	48.08		
	R	(+) 0.60	257.52	226.51
				(-) 31.01

(a) Additional funds under ‘General Expenses’ (₹42.00 lakh) provided through Supplementary Provision (Second Instalment) for annual maintenance of Anupalana Gruha by Seon Ashrama Trust, Dakshina Kannada District proved unnecessary, in view of saving (₹47.00 lakh) reappropriated to other heads, without giving specific reasons.

(b) Additional funds under ‘Building Expenses’ (₹6.08 lakh) were provided through Supplementary Provision (Second Instalment) to pay outstanding water and electricity bills of Mandamathi Women’s Anupalna Gruha, Bengaluru.

(c) Additional funds under ‘Diet Expenses’ (₹49.00 lakh) were provided through reappropriation towards Diet Expenses.

(2) 05 Directorate for Disabled 396.20 211.98 (-) 184.22

Reasons for final saving mainly under ‘Salaries’ (₹174.51 lakh) have not been intimated (July 2023). Saving occurred under this head during 2021-22 also.

(3) 06 Women’s Development Corporation – Establishment and Administration 435.47 69.47 (-) 366.00

Reasons for final saving under ‘Grant-in-Aid – Salaries’ (₹366.00 lakh – entire provision) have not been intimated (July 2023).

GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(4)	101 Welfare of Handicapped			
	02 Deaf and Blind Government Schools			
	O 127.84			
	R (+) 9.80	137.64	106.70	(-) 30.94

(a) Additional funds under ‘Salaries’ (₹4.30 lakh) provided though reappropriation to meet the expenditure towards payment of salaries proved excessive, in view of saving (₹12.92 lakh), reasons for which have not been intimated (July 2023).

(b) Reasons for final saving under ‘Non-Salary’ heads (₹18.02 lakh) have not been intimated (July 2023). Saving occurred under this head during 2020-21 also.

(5)	05 Scholarship to the Physically Handicapped			
	O 625.00			
	R (-) 315.75	309.25	187.98	(-) 121.27

(a) Saving under ‘Scholarship and Incentives’ (₹315.75 lakh) was reappropriated to other heads, without giving specific reasons. Reasons for final saving (₹53.21 lakh) have not been intimated (July 2023). Saving occurred under this head during 2021-22 also.

(b) Reasons for final saving under ‘Scheduled Caste Sub Plan’ (₹46.48 lakh) and ‘Tribal Sub Plan’ (₹21.58 lakh) have not been intimated (July 2023). Saving occurred under this head during 2021-22 also.

(6)	47 Commissionerate for Persons with Disability Act-1995			
	O 96.09			
	R (+) 18.08	114.17	67.10	(-) 47.07

(a) Additional funds under ‘Salaries’ (₹6.83 lakh) were provided though reappropriation for payment of salaries.

(b) Additional funds under ‘Building Expenses’ (₹12.00 lakh) were provided through reappropriation, without giving specific reasons.

GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – contd.

(c) Reasons for saving under ‘Contract / Outsource’ (₹30.95 lakh) have not been intimated (July 2023). Saving occurred under this head during 2021-22 also.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+)</i> <i>Saving (-)</i>
(7)	53 NPDRP Programme for the Disabled			
	O 5,320.00			
	S 1,443.75			
	R (-) 946.79	5,816.96	5,816.96	...

(a) Additional funds under ‘Other Expenses’ (₹1,443.75 lakh) provided through Supplementary Provision (First Instalment) for revision of honorarium of VRW/URW/MRWS proved unnecessary, in view of saving (₹1,443.75 lakh – entire provision) were reappropriated to other heads, without giving specific reasons. Saving occurred under this head during 2021-22 also.

(b) Additional funds under ‘Honorarium’ (₹1,429.51 lakh) provided through reappropriation proved excessive, in view of saving (₹932.55 lakh) surrendered, without giving specific reasons.

(8)	102 Child Welfare			
	04 CSS of Integrated Child Development Service			
	O 376.85			
	R (+) 39.53	416.38	222.43	(-) 193.95

(a) Additional funds under ‘Salaries’ (₹39.53 lakh) provided through reappropriation, without giving specific reasons, proved unnecessary, in view of final saving (₹57.05 lakh), reasons for which have not been intimated (July 2023).

(b) Reason for final saving under ‘General Expenses’ (₹132.29 lakh) have not been intimated (July 2023).

(9)	24 Prevention of Trafficking in Women & Children	105.00	73.57	(-) 31.43
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Reasons for final saving under ‘Financial Assistance / Relief’ (₹31.43 lakh) have not been intimated (July 2023).

(10)	36 CSS – State Share – Integrated Child Protection Scheme			
	O 9,428.08			
	R (-) 1,225.44	8,202.64	8,099.80	(-) 102.84

GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – contd.

(a) Additional funds under ‘Salaries’ (₹60.28 lakh) provided though reappropriation towards payment of salaries proved excessive, in view of final saving (₹34.99 lakh), reasons for which have not been intimated (July 2023).

(b) Saving under ‘Grant-in-Aid – General’ (₹535.72 lakh), ‘Materials and Supplies’ (₹400.00 lakh), ‘General Expenses’ (₹250.00 lakh) and ‘Building Expenses’ (₹75.00 lakh) were reappropriated to other heads, without giving specific reasons.

(d) Reasons for final saving under ‘SDP / Aspirational Taluka’ (₹67.85 lakh) have not been intimated (July 2023).

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving(-)</i>
(11)	43 CSS – Central Share – Poshan Abhiyan (National Nutrition Mission)			
	O 5,100.00			
	R (-) 4,691.63	408.37	408.37	...

(a) Saving under ‘Other Expenses’ (₹4,191.63 lakh) was partly reappropriated (₹1,626.02 lakh) and partly surrendered (₹2,565.61 lakh) without giving specific reasons. Saving occurred under this head during 2021-22 also.

(b) Saving under ‘SDP / Aspirational Taluka’ (₹500.00 lakh – entire provision) was surrendered, without giving specific reasons.

(12)	44 Upgradation and Maintenance of Urban Anganwadis			
	O 720.00			
	S 1.00	721.00	345.67	(-) 375.33

(a) Additional funds under ‘Building Expenses’ (₹85.35 lakh) partly provided through Supplementary Provision (₹1.00 lakh) (First Instalment) to meet the rental cost of Anganwadi Centres, and partly through reappropriation (₹84.35 lakh) without giving specific reasons, proved excessive, in view of final saving (₹37.42 lakh) reasons for which have not been intimated (July 2023).

(b) Saving under ‘Improvement’ (₹84.35 lakh) was reappropriated to other heads, without giving specific reasons. Reasons for final saving (₹337.91 lakh) have not been intimated (July 2023). Saving occurred this head during 2020-21 and 2021-22 also.

GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(13)	45 Creche for Children				
	O	1,500.00			
	R	(-) 915.00	585.00	503.27	(-) 81.73

Saving under 'Other Expenses' (₹915.00 lakh) was reappropriated to other heads, without giving specific reasons. Reasons for final saving (₹81.73 lakh) have not been intimated (July 2023).

(14)	47 CSS – State Share – Poshan Abhiyan (National Nutrition Mission)				
	O	3,400.00			
	R	(-) 1,400.24	1,999.76	1,985.07	(-) 14.69

(a) Saving under 'Other Expenses' (₹900.24 lakh) was reappropriated to other heads, without giving specific reasons. Reasons for final saving (₹14.69 lakh) have not been intimated (July 2023).

(b) Saving under 'SDP / Aspirational Taluka' (₹500.00 lakh – entire provision) was surrendered, without giving specific reasons.

(15)	48 CSS – Central Share – Integrated Child Protection Scheme (Mission Vaatsalya)				
	O	1,436.31			
	S	2,306.28			
	R	(-) 1,394.88	2,347.71	1,892.01	(-) 455.70

(a) Additional funds under 'Transfers of Salary Share to SNA' (₹1,850.58 lakh) provided through Supplementary Provision (First Instalment) towards transfer of Central grants and the matching state grants for salary to the SNAs bank account proved unnecessary, in view of saving (₹1,850.58 lakh – entire provision) surrendered, due to non-release of funds by Government of India.

(b) Additional funds under 'General Expenses' (₹455.70 lakh) was provided through Supplementary Provision (First Instalment) towards transfer of Central grants and the matching state grants for salary to the SNAs bank account, proved unnecessary, in view of final saving (₹455.70 lakh – entire provision), reasons for which have not been intimated (July 2023).

GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – contd.

(c) Additional funds under ‘Grants-in-Aid – General’ (₹455.70 lakh) was provided through reappropriation for implementation of centrally awarded schemes.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>		
(16)	49 CSS – State Share – Integrated Child Protection Scheme (Mission Vaatsalya)			
	O	...		
	S	2,085.78		
	R	(-) 1,245.26	840.52	839.52
				(-) 1.00

(a) Funds under ‘Transfer of Salary Share to SNA’ (₹1,246.26 lakh) and ‘General Expenses’ (₹838.52 lakh) provided through Supplementary Provision (First Instalment) towards transfer of Central grants and the matching state grants to the SNAs bank account, proved unnecessary, in view of saving (₹1,246.26 lakh – entire provision), (₹838.52 lakh – entire provision) surrendered, due to non release of funds by Government of India.

(b) Funds under ‘Grants-in-Aid – General’ (₹840.52 lakh) were partly provided through Supplementary Provision (₹1.00 lakh) (First Instalment) to implement the new procedure for fund release under CSS Schemes as directed by Government of India and partly through reappropriation (₹839.52 lakh) towards SNA accounts.

(17)	51 CSS – State Share – ICDS District Cell			
	O	...		
	S	192.35		
	R	(+) 38.38	230.73	51.51
				(-) 179.22

(a) Funds under ‘Transfer of Salary Share – ICDS District Cell’ (₹191.35 lakh) were provided through Supplementary Provision (First Instalment) towards transfer of Central grants and the matching State grants to the SNAs bank account proved unnecessary, in view of final saving (₹179.12 lakh), reasons for which have not been intimated (July 2023).

(b) Additional funds under ‘Other Expenses’ (₹39.38 lakh) were partly provided through Supplementary Provision (₹1.00 lakh) (First Instalment) and partly through reappropriation (₹38.38 lakh) towards transfer of Central grants and the matching State grants to the SNAs bank account.

GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+)</i> <i>Saving (-)</i>
(18)	52 CSS – Central Share – Integrated Child Development Service (204 ICDS Projects)			
	O ...			
	S 39,273.96			
	R (-) 28,067.93	11,206.03	11,206.03	...

(a) Funds under ‘Transfer of Salary Share to SNA’ (₹3,845.74 lakh) were provided through Supplementary Provision (First Instalment) towards transfer of Central grants and the matching State Grants to the SNAs bank account proved excessive, in view of saving (₹3,355.44 lakh) surrendered, due to technical problems in PFMS and K2, fourth instalment was not released.

(b) Funds under ‘Subsidiary Expenses’ (₹31,777.49 lakh) provided through Supplementary Provision (First Instalment) towards transfer of Central Grants and the matching State Grants to the SNAs bank account proved excessive, in view of saving (₹21,496.18 lakh) surrendered, due to technical problems in PFMS and K2, fourth instalment was not released.

(c) Funds under ‘Other Expenses’ (₹8,761.75 lakh) provided through Supplementary Provision (₹3,650.73 lakh) (First Instalment) and partly provided through reappropriation (₹5,111.02 lakh) towards transfer of Central grants and the matching State grants to the SNAs bank account proved excessive, in view of saving (₹8,327.33 lakh) surrendered, due to technical problems in PFMS and Khajane-II.

(19)	53 CSS – State Share – Integrated Child Development Service (204 ICDS Projects)			
	O ...			
	S 34,833.22			
	R (-) 27,371.66	7,461.56	7,461.56	...

(a) Funds under ‘Transfer of Salary Share to SNA’ (₹10,819.15 lakh) provided through Supplementary Provision (First Instalment) towards transfer of Central grants and the matching State grants to the SNAs bank account proved excessive, in view of saving (₹9,544.84 lakh) surrendered, due to technical problems in PFMS and Khajane-II.

(b) Funds under ‘Subsidiary Expenses’ (₹21,286.27 lakh) provided through Supplementary Provision (First Instalment) towards transfer of Central grants and the matching State grants to the SNAs bank account proved excessive, in view of saving (₹15,271.00 lakh) surrendered, due to technical problems in PFMS and Khajane-II.

GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – contd.

(c) Additional funds under ‘Other Expenses’ (₹5,968.03 lakh) partly provided through Supplementary Provision (First, Third and Final Instalment) (₹2,727.80 lakh) towards transfer of Central grants and the matching State grants to the SNAs bank account and for purchase of Pre-School Kit and partly provided through reappropriation (₹3,240.23 lakh) proved excessive, in view of final saving (₹5,796.05 lakh) surrendered, due to technical problems in PFMS and Khajane-II.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>		
(20)	103 Women’s Welfare			
	16 Training Programme for Women Entrepreneurs Through Women’s Development Corporation	50.00	25.00	(-) 25.00
	Reason for final saving under ‘Grant-in-Aid – General’ (₹21.50 lakh) have not been intimated (July 2023).			
(21)	32 Mission for Protection and Empowerment of Women	200.00	100.00	(-) 100.00
	Reasons for final saving under ‘Other Expenses’ (₹100.00 lakh) have not been intimated (July 2023).			
(22)	72 Spoorthi-Life Skill Programs for Adolescent Girls			
	O 1,250.00			
	R (-) 625.00	625.00	625.00	...
	Saving under ‘SDP / Aspirational Taluka’ (₹625.00 lakh) was surrendered, without giving specific reasons.			
(23)	99 Commission for Women and Welfare Programme for Women			
	O 3,945.05			
	S 250.00			
	R (-) 624.93	3,570.12	3,396.01	(-) 174.11

(a) Additional funds under ‘Financial Assistance / Relief’ (₹250.00 lakh) provided through Supplementary Provision (Second Instalment) for Shakti Dhama Institution, Mysuru proved unnecessary, in view of saving (₹624.93 lakh) reappropriated to other heads, without giving specific reasons. Reasons for final saving (₹136.10 lakh) have not been intimated (July 2023).

(b) Reasons for final saving under ‘Grants-in-Aid – Salaries’ (₹38.00 lakh) have not been intimated (July 2023).

GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(24)	106 Correctional Services				
	15 Centre of excellence in Sudharane Samsthe Samuchaya in collaboration with NIMHANS and NLSUI				
	O	100.00			
	R	(-) 7.75	92.25	49.94	(-) 42.31

Reasons for final saving under ‘Other Expenses’ (₹42.31 lakh) have not been intimated (July 2023). Saving occurred under this head during 2021-22 also.

(25)	196 Assistance to Zilla Panchayats / District Level Panchayats				
	6 Zilla Panchayats – CSS / CPS				
	O	1,085.04			
	R	(-) 95.96	989.08	960.46	(-) 28.62

Saving under ‘CSS – State Share – ICDS (30 District ICDS Cell) – All Districts’ (₹95.96 lakh) reappropriated to other heads, without giving specific reasons. Reason for final saving (₹27.62 lakh) have not been intimated (July 2023).

(26)	60 Other Social Security and Welfare Programmes				
	001 Direction and Administration				
	03 Vacant Post Provision				
	O	999.00			
	R	(-) 999.00	...	...	...

Saving under ‘Other Allowance’ (₹999.00 lakh – entire provision) was partly reappropriated (₹953.19 lakh) to other salary heads and partly surrendered (₹45.81 lakh) due to non-filling up of vacant posts.

(27)	2236 NUTRITION				
	02 Distribution of Nutritious Food and Beverages				
	197 Assistance to Block Panchayats / Intermediate Level Panchayats				
	6 Taluk Panchayats				
	O	1,95,649.08			
	S	989.00			
	R	(-) 74,621.05	1,22,017.03	1,12,442.98	(-) 9,574.05

GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – contd.

(a) (i) Additional funds under ‘CSS – Central Share – ICDS – SNP – Bengaluru (Urban)’ (₹8,579.72 lakh) provided through reappropriation, without giving specific reasons, proved excessive, in view of the saving (₹694.55 lakh) surrendered, without giving specific reasons.

(ii) Saving under the following Districts was partly reappropriated / partly surrendered, without giving specific reasons. Reasons for final saving have not been intimated (July 2023).

(₹ in lakh)

Districts	Amount Reappropriated to other heads	Surrender Amount	Saving
Bengaluru (Rural)	616.65	...	211.60
Chitradurga	1,267.79	...	435.02
Kolar	1,045.74	711.32	...
Shimoga	1,037.96	...	356.17
Tumkaru	1,534.28	526.45	...
Mysuru	851.19	1,256.20	...
Chikkamagluru	631.51	...	216.68
Dakshina Kannada	1,484.79	509.47	...
Hassan	909.60	...	409.97
Kodagu	311.65	...	106.93
Mandya	1,007.75	...	345.79
Belgavi	4,323.35	1,483.45	...
Vijayapur	2,255.99	811.01	...
Dharwar	1,247.37	521.25	...
Uttara Kannada	922.72	...	359.31
Kalaburagi	1,830.09	1,316.30	...
Ballari	1,008.97	462.65	...
Bidar	822.14	1,213.34	...
Raichur	1,606.38	1,464.77	...
Yadgir	843.79	1,245.30	...
Davangere	656.99	969.61	...
Ramnagar	336.61	...	496.78
Chikkabalapur	521.50	769.65	...
Chamrajnagar	325.99	...	481.10
Udupi	331.99	...	364.74
Bagalkote	1,049.82	1,549.36	...

GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – contd.

(₹ in lakh)

Districts	Amount Reappropriated to other heads	Surrender Amount	Saving
Gadag	507.40	748.83	...
Haveri	740.20	1,092.40	...
Koppal	826.06	1,219.11	...
Vijayanagara	1,018.88	892.40	...

(b) (i) Additional funds under ‘CSS – State Share – Integrated Child Development Service (SNP) – Lumpsum – ZP’ (₹989.00 lakh) provided through Supplementary Provision (First Instalment) towards purchase of sunflower oil from KOF instead of palm oil for cooking in anganwadis proved unnecessary, in view of saving (₹989.00 lakh – entire provision) was surrendered, without giving specific reasons.

(ii) Additional funds under ‘Bengaluru Urban’ (₹8,579.72 lakh) provided through reappropriation proved excessive, in view of saving (₹394.80 lakh), reasons for which have not been intimated (July 2023)

(ii) Saving under the following Districts were partly reappropriated / partly surrendered, without giving specific reasons. Reasons for final saving have not been intimated (July 2023).

(₹ in lakh)

Districts	Amount Reappropriated to other heads	Surrender Amount	Saving
Bengaluru (Rural)	616.65	...	151.61
Chitradurga	1,267.79	...	114.22
Kolar	1,045.74	...	301.13
Shivamogga	1,037.96	...	206.01
Tumkaru	1,534.28	...	445.89
Mysuru	851.19	857.08	...
Chikkamagluru	631.51	...	193.81
Dakshina Kannada	1,484.79	...	379.49
Hassan	909.60	...	320.03
Kodagu	311.65	...	71.96
Mandya	1,007.75	...	170.65

GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – contd.

(₹ in lakh)

Districts	Amount Reappropriated to other heads	Surrender Amount	Saving
Belgavi	4,323.35	...	83.46
Vijayapur	2,255.99	...	194.55
Dharwar	1,247.37	...	321.07
Uttara Kannada	922.72	...	129.75
Kalaburagi	1,830.09	...	316.31
Ballari	1,008.97	...	162.51
Bidar	822.14	813.65	...
Raichur	1,606.38	1,014.77	...
Yadgir	843.79	...	446.40
Davangere	656.99	768.98	...
Ramnagar	336.61	...	295.90
Chikkabalapur	521.50	560.64	...
Chamrajnagar	325.99	...	300.82
Udupi	331.99	...	342.88
Bagalkote	1,049.82	1,150.27	...
Gadag	507.40	...	446.67
Haveri	740.20	861.52	...
Koppal	826.06	798.45	...
Vijayanagar	1,018.88	758.41	...

(iv) Excess 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) 2235 SOCIAL SECURITY AND WELFARE			
02 Social Welfare			
101 Welfare of Handicapped			
99 Welfare of Physically and Mentally Challenged			
O	2,441.19		
R	(+) 435.07	2,876.26	2,671.10
			(-) 205.16

(a) Additional funds under 'Salaries' (₹218.07 lakh) provided through reappropriation towards payment of salaries proved excessive, in view of saving (₹47.91 lakh), reasons for which have not been intimated (July 2023).

GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – contd.

(b) Additional funds under ‘Contract / Outsource’ (₹48.00 lakh) and ‘General Expenses’ (₹80.00 lakh) were provided through reappropriation, without giving specific reasons.

(c) Additional funds under ‘Financial Assistance / Relief’ (₹62.00 lakh) were provided through reappropriation, without giving specific reasons. Reasons for final saving (₹76.36 lakh) have not been intimated (July 2023).

(d) Additional funds under ‘Transport Expenses’ (₹23.00 lakh) were provided through reappropriation, without giving specific reasons.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>	
(2) 102 Child Welfare			
37 Directorate of Integrated Child Protection Scheme			
O 65.46			
R (+) 200.00	265.46	144.43	(-) 121.03

Additional funds ‘General Expenses’ (₹200.00 lakh) provided through reappropriation to start an orphanage for girls proved excessive, in view of saving (₹110.29 lakh) reasons for which have not been intimated (July 2023).

(3) 103 Women’s Welfare			
41 Stree Shakti			
O 322.00			
S 380.05			
R (+) 109.19	811.24	769.00	(-) 42.24

(a) Additional Funds under ‘Other Expenses’ (₹470.05 lakh) were partly provided through Supplementary Provision (First Instalment) (₹380.05 lakh) for Smt. Ananya Kasaravalli Documentary Production for Stree Shakti Programme and partly through reappropriation (₹90.00 lakh) released to provide Skill Development and entrepreneurship training to the members of the Amrita Self Help Small Enterprises Scheme. Saving occurred under this head during 2021-22 also.

(b) Reasons for saving under ‘Salaries’ (₹30.41 lakh) have not been intimated (July 2023).

GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+)</i> <i>Saving (-)</i>
(4)	61 CSS – Central Share – Pradhana Mantri Maatru Vandana Yojane			
	O 3.00			
	S 2,181.46			
	R (+) 551.58	2,736.04	2,733.04	(-) 3.00

Additional Funds under ‘Other Expenses’ (₹2,733.04 lakh) were partly provided through Supplementary Provision (Third and Final Instalment) (₹2,181.46 lakh) for central Share under Flexi Fund grants for payment of incentives to Anganwadi workers / Helpers and Data Entry Operators under Pradhan Mantri Matru Vandana Yojana and partly through reappropriation (₹551.58 lakh) for the Centrally sponsored Scheme, Pradhan Mantri Matru Vandana Yojana State and District cells which were deficient in funds for Administrative expenses.

(5)	68 CSS – State Share – Pradhana Mantri Maatru Vandana Yojane			
	O 4,798.00			
	S 3,854.54			
	R (+) 3,244.68	11,897.22	11,897.22	...

(a) Additional Funds under ‘Other Expenses’ (₹6,424.95 lakh) were provided through Supplementary Provision (Second, Third and Final Instalment) (₹3,854.54 lakh) provided for State Share Fund for Pradhan Mantri Vandana under centrally sponsored scheme and to provide under flexi fund grants for payment of incentives to Anganwadi workers / helpers and Data Entry Operators under Pradhan Mantri Matru Vandana Yojana as against Central Share and partly through reappropriation (₹2,570.41 lakh) to release the State share grant in proportion to the Central share grant for payment of maternity allowance to the beneficiaries for the Centrally Sponsored Scheme, Pradhan Mantri Matru Vandana Yojana State and District cells which were deficient in funds for Administrative expenses.

(b) Additional funds ‘Scheduled Caste Sub Plan’ (₹479.09 lakh) and ‘Tribal Sub Plan’ (₹195.18 lakh) provided through reappropriation to release the State Share grant in proportion to the Central Share grant for payment of maternity allowance to the beneficiaries for the Centrally sponsored Scheme, Pradhan Mantri Matru Vandana Yojana State and District cells which were deficient in funds for Administrative Expenses.

GRANT NO.11 - WOMEN AND CHILD DEVELOPMENT – concld.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(6)	70 CSS – State Share – Swadhar Greh				
	O	1.00			
	R	(+) 37.15	38.15	37.15	(-) 1.00

Additional Funds under ‘Other Expenses’ (₹37.15 lakh) provided through reappropriation for Ujjawala Yojana, a Centrally Sponsored Scheme.

(7)	106 Correctional Services				
	06 State Homes and Reception Centres				
	O	641.04			
	R	(+) 128.81	769.85	698.39	(-) 71.46

(a) Additional Funds under ‘Salaries’ (₹23.88 lakh) provided through reappropriation for payment of pay and allowances of the officers / staff working in the Women and Child Development Department proved unnecessary, in view of saving (₹61.20 lakh), reasons for final saving have not been intimated (July 2023).

(b) Additional Funds under ‘Materials and Supplies’ (₹82.94 lakh) provided through reappropriation for funding for Reception Centres and State Women’s Hostel Schemes.

- (8) **2236 NUTRITION**
**02 Distribution of Nutritious Food
and Beverages**
**197 Assistance to Block Panchayats
/ Intermediate Level Panchayats**
1 Taluk Panchayats

O	...			
S	1.00			
R	(+) 46,097.06	46,098.06	45,718.19	(-) 379.87

Additional Funds under ‘Nutrition Program: Additional Grants from Government of Karnataka (Ksheera Bhagya, Sruti, Maatru Poorna) – Lumpsum ZP’ (₹46,098.06 lakh) were provided through Supplementary Provision (First Instalment) (₹1.00 lakh) under the State Sponsored Schemes of Shrushti, Ksheera Bhagya and Mattrepoorna and partly through reappropriation (₹46,097.06 lakh) for implementation of Centrally Sponsored Scheme for funds to be maintained in the SNA accounts. Reasons for final saving (₹379.87 lakh) have not been intimated (July 2023).

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**GRANT NO.12 - INFORMATION, TOURISM AND YOUTH SERVICES  
(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>2204</b>                                        | <b>SPORTS AND YOUTH SERVICES</b>                                    |                                 |                           |                                  |
| <b>2205</b>                                        | <b>ART AND CULTURE</b>                                              |                                 |                           |                                  |
| <b>2220</b>                                        | <b>INFORMATION AND PUBLICITY</b>                                    |                                 |                           |                                  |
| <b>3053</b>                                        | <b>CIVIL AVIATION</b>                                               |                                 |                           |                                  |
| <b>3452</b>                                        | <b>TOURISM</b>                                                      |                                 |                           |                                  |
| <b>4202</b>                                        | <b>CAPITAL OUTLAY ON<br/>EDUCATION, SPORTS, ART AND<br/>CULTURE</b> |                                 |                           |                                  |
| <b>5452</b>                                        | <b>CAPITAL OUTLAY ON TOURISM</b>                                    |                                 |                           |                                  |
| <b>Revenue –</b>                                   |                                                                     |                                 |                           |                                  |
| Original                                           | 5,21,32,89                                                          | 8,42,47,92                      | 8,06,15,40                | (-) 36,32,52                     |
| Supplementary                                      | 3,21,15,03                                                          |                                 |                           |                                  |
| Amount surrendered during the<br>year (March 2023) |  |  |  |  | 22,38,03 |
| <b>Capital –</b>                                   |                                                                     |                                 |                           |                                  |
| Original                                           | 2,26,00,00                                                          | 2,82,76,09                      | 2,82,73,08                | (-) 3,01                         |
| Supplementary                                      | 56,76,09                                                            |                                 |                           |                                  |
| Amount surrendered during the<br>year (March 2023) |  |  |  |  | 3,01 |

**NOTES AND COMMENTS:**

(i) The expenditure under the Revenue Section ₹5,088.24 lakh initially met through the additional releases of eight executive orders, was later on regularised through Supplementary Provision.

(ii) An amount of ₹2,238.03 lakh, was surrendered in the Revenue Section.

(iii) The expenditure under the Capital Section ₹4,633.57 lakh initially met through the additional releases of three executive orders, was later on regularised through Supplementary Provision.

## GRANT NO.12 - INFORMATION, TOURISM AND YOUTH SERVICES – contd.

(iv) An amount of ₹3.01 lakh, was surrendered in the Capital Section.

(v) 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) | <b>2204 SPORTS AND YOUTH SERVICES</b>                    |                    |                             |                              |
|     | <b>003 Training</b>                                      |                    |                             |                              |
|     | 01 Training Programme for Inservice Officers and Coaches |                    |                             |                              |
|     | O 50.00                                                  |                    |                             |                              |
|     | R (-) 25.00                                              | 25.00              | 25.00                       | ...                          |

Saving under 'Subsidiary Expenses' (₹25.00 lakh) due to non-conduction of training programmes as per schedule, was surrendered.

|     |                                       |          |        |            |
|-----|---------------------------------------|----------|--------|------------|
| (2) | <b>2220 INFORMATION AND PUBLICITY</b> |          |        |            |
|     | <b>01 Films</b>                       |          |        |            |
|     | <b>105 Production of Films</b>        |          |        |            |
|     | 01 Films                              | 1,028.00 | 757.50 | (-) 270.50 |

Reasons for saving mainly under 'Subsidies' (₹251.75 lakh) have not been intimated (July 2023).

|     |                                                          |        |       |            |
|-----|----------------------------------------------------------|--------|-------|------------|
| (3) | <b>60 Others</b>                                         |        |       |            |
|     | <b>102 Information Centres</b>                           |        |       |            |
|     | 02 Salary and Allowances of Information Centre Employees | 264.00 | 68.73 | (-) 195.27 |

Reasons for saving mainly under 'Salaries' (₹177.58 lakh) have not been intimated (July 2023).

|     |                              |        |     |            |
|-----|------------------------------|--------|-----|------------|
| (4) | <b>800 Other Expenditure</b> |        |     |            |
|     | 22 Vacant Post Provision     |        |     |            |
|     | O 586.00                     |        |     |            |
|     | R (-) 325.49                 | 260.51 | ... | (-) 260.51 |

Funds under 'Other Allowance' (₹325.49 lakh) was reappropriated to other salary heads. There was final saving of ₹260.51 lakh under this head. Saving occurred under this head during 2020-21 and 2021-22 also.

**GRANT NO.12 - INFORMATION, TOURISM AND YOUTH SERVICES – contd.**

|     | <i>Head</i>                                                         | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|---------------------------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (5) | <b>3452 TOURISM</b>                                                 |                    |                                                        |                                  |
|     | <b>01 Tourist Infrastructure</b>                                    |                    |                                                        |                                  |
|     | <b>101 Tourist Centre</b>                                           |                    |                                                        |                                  |
|     | 04 Development of Tourist Centres at<br>Hampi, Belur and Vijayapura |                    |                                                        |                                  |
|     | O 200.00                                                            |                    |                                                        |                                  |
|     | R (-) 200.00                                                        | ...                | ...                                                    | ...                              |

Saving under 'Maintenance Expenditure' (₹200.00 lakh – entire provision) was surrendered, without giving specific reasons. Saving occurred under this head during 2020-21 and 2021-22 also.

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

|     |                                           |          |          |           |
|-----|-------------------------------------------|----------|----------|-----------|
| (1) | <b>2204 SPORTS AND YOUTH<br/>SERVICES</b> |          |          |           |
|     | <b>104 Sports and Games</b>               |          |          |           |
|     | 02 Promotion of Sports Activities         |          |          |           |
|     | O 2,300.00                                |          |          |           |
|     | S 2,489.00                                |          |          |           |
|     | R (-) 0.02                                | 4,788.98 | 4,818.96 | (+) 29.98 |

(a) Additional funds under 'General Expenses' (₹1,890.00 lakh) were provided through Supplementary Provision (First and Second Instalment) towards Khelo India University Games – 2021, Amrutha Kreedha Dathu Yojane and for Dasara CM Cup Games.

(b) Additional funds under Financial Assistance / Relief (₹300.00 lakh) were provided through Supplementary Provision (Second Instalment) towards organising State Government Employees Sports meet.

(c) Additional funds under 'Subsidiary Expenses' (₹299.00 lakh) were provided through Supplementary Provision (Second Instalment) towards felicitation of sports persons with cash prizes for participation in the National Games 2022 in Gujarat.

(d) Reasons for excess under 'Other Expenses' (₹29.98 lakh) have not been intimated (July 2023).

**GRANT NO.12 - INFORMATION, TOURISM AND YOUTH SERVICES – concl.d.**

|     | <i>Head</i>                       | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-----------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (2) | <b>2205 ART AND CULTURE</b>       |                    |                                                        |                                  |
|     | <b>101 Fine Arts Education</b>    |                    |                                                        |                                  |
|     | 11 Karnataka Exhibition Authority |                    |                                                        |                                  |
|     | O 104.00                          |                    |                                                        |                                  |
|     | R (+) 21.50                       | 125.50             | 125.50                                                 | ...                              |

Additional funds under ‘Grants-in-Aid – Salaries’ (₹24.10 lakh) provided through reappropriation towards payment of salaries to employees of Karnataka Exhibition Authority proved excessive, in view of saving (₹2.60 lakh) surrendered, without giving specific reasons.

|     |                                |       |       |     |
|-----|--------------------------------|-------|-------|-----|
| (3) | <b>103 Archaeology</b>         |       |       |     |
|     | 18 Hampi Development Authority |       |       |     |
|     | O 33.00                        |       |       |     |
|     | R (+) 4.76                     | 37.76 | 37.76 | ... |

Additional funds under ‘Grants-in-Aid – Salaries’ (₹7.11 lakh) provided through reappropriation towards payment of salaries proved excessive, in view of saving (₹2.35 lakh) surrendered, without giving specific reasons.

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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			
5475	CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES			
Revenue –				
Original		29,87,20,57		
Supplementary		2,66,88	29,89,87,45	30,94,15,41
Amount surrendered during the year (March 2023)				(+) 1,04,27,96
				43,70,93
Capital –				
Original		1,00,00		
Supplementary		3,75,00	4,75,00	4,59,48
Amount surrendered during the year (March 2023)				(-) 15,52
				15,52

NOTES AND COMMENTS:

(i) In the Revenue Section of Voted Grant, expenditure exceeded the provision by ₹1,04,27,95,672/- which required regularization.

(ii) An amount of ₹4,370.93 lakh was surrendered in the Revenue Section.

(iii) An amount of ₹15.52 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 expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+)</i> <i>Saving (-)</i>
(1)	2408 FOOD, STORAGE AND WAREHOUSING			
	01 Food			
	101 Procurement and Supply			
	05 CSS Central Share – Assistance to Intra State Movement of Food grains and FPS dealers margin under NFSA			
	O	...		
	S	1.00	1.00	14,870.10
				(+) 14,869.10

Funds under ‘General Expenses’ (₹1.00 lakh) were provided through Supplementary Provision (First Instalment) to implement the new procedure for fund release under this scheme. Reasons for excess (₹14,869.10 lakh) have not been intimated (July 2023).

(2)	102 Food Subsidies			
	01 Subsidy for Food grains Distribution for AAY and PHH Beneficiaries under Annabhagya			
	O	2,80,000.00		
	R	(+) 260.85	2,80,260.85	2,80,260.85
				...

(a) Additional funds under ‘Subsidies’ (₹870.13 lakh) provided through reappropriation for the distribution of food grains to the beneficiaries proved excessive, in view of saving (₹355.30 lakh) was surrendered, without giving specific reasons.

(b) Saving under ‘Scheduled Caste Sub Plan’ (₹205.96 lakh) and ‘Tribal Sub Plan’ (₹48.02 lakh) was surrendered, without specific reasons.

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

(1)	2408 FOOD, STORAGE AND WAREHOUSING			
	01 Food			
	001 Direction and Administration			
	07 Payments under the Karnataka Guarantee of Services Act			
	O	50.00		
	R	(-) 50.00	...	...
		

GRANT NO.13 - FOOD AND CIVIL SUPPLIES – contd.

Saving under ‘Compensatory Cost’ (₹50.00 lakh – entire provision) due to non-receipt of claims pertaining to compensation under Sakala Scheme, was surrendered.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(2)	08 Karnataka State Food Commission			
	O 148.82			
	R (-) 100.16	48.66	48.67	(+) 0.01

Saving under ‘Contract / Outsource’ (₹91.88 lakh) was surrendered, without giving specific reasons.

(3)	101 Procurement and Supply			
	04 CSS – State Share – Fortification of Rice and its Distribution in Public Distribution System			
	O 2,500.00			
	R (-) 2,500.00	...	...	...

Saving under ‘General Expenses’ (₹2,500.00 lakh) as the entire expenditure will be borne by Government of India , was surrendered.

(4)	102 Food Subsidies			
	04 IT Initiative for Public Distribution System			
	O 2,500.00			
	R (-) 71.99	178.01	178.01	...

Saving under ‘Modernisation’ (₹71.99 lakh) was surrendered, without giving specific reasons.

(5)	07 Subsidy for Rice Distribution for NPHH Beneficiaries under Annabhagya Scheme			
	O 1,000.00			
	R (-) 874.49	125.51	125.51	...

Saving under ‘Subsidises’ (₹870.13 lakh) due to non-receipt of claims was reappropriated to other heads.

(6)	800 Other Expenditure			
	12 Vacant Post Provision			
	O 449.00			
	R (-) 279.00	170.00	...	(-) 170.00

GRANT NO.13 - FOOD AND CIVIL SUPPLIES – contd.

Funds under ‘Other Allowances’ (₹279.00 lakh) was partly reappropriated (₹173.05 lakh) to other salary heads and partly surrendered (₹105.95 lakh). There was a final saving of ₹170.00 lakh under this head. Saving occurred under this head during 2021-22 also.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>	
(7) 3456 CIVIL SUPPLIES			
797 Transfer to Reserve Funds and Deposits Accounts			
04 Transfer of Application Fee and Penalties to Consumer Welfare Fund	30.00	...	(-) 30.00

Saving under ‘Inter Account Transfers’ (₹30.00 lakh) is due to non-transfer of receipts to the Consumer Welfare Fund.

(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 2022 was ₹119.32 lakh. During the year 2022-23, no amount was credited to the Fund though the provision of ₹30.00 lakh was made in the Budget to transfer the application fees and penalties paid by the Manufacturers of Consumer Products or Service Provider accrued with the District and State Consumer Fora.

GRANT NO.13 - FOOD AND CIVIL SUPPLIES – conold.

During the year 2022-23, the expenditure of ₹25.03 lakh initially booked under Revenue Section of the grant was shown as met out of the fund head. The balance in the Consumer Welfare Fund as on 31 March 2023 was ₹94.29 lakh.

(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 ₹1,359.75 lakh as on 1 April 2022. During 2022-23, an amount of ₹149.00 lakh was credited to the Fund Account. Balance under Corpus Fund stood at ₹1,508.75 lakh as on 31 March 2023.

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 2022-23.

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## GRANT NO.14 - REVENUE

|                                                    |                                                            | <i>Total grant</i>              | <i>Actual expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|----------------------------------------------------|------------------------------------------------------------|---------------------------------|---------------------------|----------------------------------|
|                                                    |                                                            | <i>(In thousands of rupees)</i> |                           |                                  |
| MAJOR HEADS:                                       |                                                            |                                 |                           |                                  |
| 2029                                               | LAND REVENUE                                               |                                 |                           |                                  |
| 2030                                               | STAMPS AND REGISTRATION                                    |                                 |                           |                                  |
| 2052                                               | SECRETARIAT –<br>GENERAL SERVICES                          |                                 |                           |                                  |
| 2053                                               | DISTRICT ADMINISTRATION                                    |                                 |                           |                                  |
| 2070                                               | OTHER ADMINISTRATIVE<br>SERVICES                           |                                 |                           |                                  |
| 2075                                               | MISCELLANEOUS<br>GENERAL SERVICES                          |                                 |                           |                                  |
| 2235                                               | SOCIAL SECURITY<br>AND WELFARE                             |                                 |                           |                                  |
| 2245                                               | RELIEF ON ACCOUNT OF<br>NATURAL CALAMITIES                 |                                 |                           |                                  |
| 2250                                               | OTHER SOCIAL SERVICES                                      |                                 |                           |                                  |
| 2506                                               | LAND REFORMS                                               |                                 |                           |                                  |
| 4059                                               | CAPITAL OUTLAY ON PUBLIC<br>WORKS                          |                                 |                           |                                  |
| 4070                                               | CAPITAL OUTLAY ON OTHER<br>ADMINISTRATIVE SERVICES         |                                 |                           |                                  |
| 4250                                               | CAPITAL OUTLAY ON OTHER<br>SOCIAL SERVICES                 |                                 |                           |                                  |
| 4515                                               | CAPITAL OUTLAY ON OTHER<br>RURAL DEVELOPMENT<br>PROGRAMMES |                                 |                           |                                  |
| Revenue –                                          |                                                            |                                 |                           |                                  |
| Voted –                                            |                                                            |                                 |                           |                                  |
| Original                                           | 1,40,65,22,91                                              | 1,63,97,99,77                   | 1,68,65,11,82             | (+) 4,67,12,05                   |
| Supplementary                                      | 23,32,76,86                                                |                                 |                           |                                  |
| Amount surrendered during the<br>year (March 2023) |                                                            |                                 |                           |                                  |
|                                                    |                                                            |                                 |                           | 6,22,42,10                       |
| Capital –                                          |                                                            |                                 |                           |                                  |
| Voted –                                            |                                                            |                                 |                           |                                  |
| Original                                           | 3,12,51,00                                                 | 3,44,51,00                      | 3,29,16,71                | (-) 15,34,29                     |
| Supplementary                                      | 32,00,00                                                   |                                 |                           |                                  |
| Amount surrendered during the<br>year (March 2023) |                                                            |                                 |                           |                                  |
|                                                    |                                                            |                                 |                           | 14,25,33                         |

# GRANT NO.14 - REVENUE – contd.

|                                                            |                 | <i>Total<br/>appropriation</i>  | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------------------------------------------------------------|-----------------|---------------------------------|-------------------------------|----------------------------------|
|                                                            |                 | <i>(In thousands of rupees)</i> |                               |                                  |
| <b>Capital –</b>                                           |                 |                                 |                               |                                  |
| <b>Charged –</b>                                           |                 |                                 |                               |                                  |
| <i>Original</i>                                            | <i>10,00,00</i> |                                 |                               |                                  |
| <i>Supplementary</i>                                       | <i>...</i>      | <i>10,00,00</i>                 | <i>8,27,99</i>                | <i>(-) 1,72,01</i>               |
| <i>Amount surrendered during the<br/>year (March 2023)</i> |                 |                                 |                               | <i>1,72,01</i>                   |

## NOTES AND COMMENTS:

(i) In the Revenue Section of Voted Grant, expenditure exceeded the provision by ₹4,67,12,04,736/- which required regularization.

(ii) The expenditure under the Revenue Section of the Voted Grant ₹1,35,107.83 lakh initially met through the additional releases by 13 executive orders, was later on regularized through supplementary provision.

(iii) An amount of ₹62,242.10 lakh was surrendered in the Revenue Section of the Voted Grant.

(iv) The expenditure under the Capital Section of the Voted Grant ₹2,000.00 lakh initially met through the additional release by an executive order, was later on regularized through supplementary provision.

(v) An amount of ₹1,425.33 lakh was surrendered in the Capital Section of the Voted Grant.

(vi) An amount of ₹172.01 lakh was surrendered in the Capital Section of the *Charged Appropriation*.

(vii) During the year 2022-23, an amount of ₹93,983.00 lakh was transferred to the National Disaster Response Fund, although, no provision was made in the budget for transfer of receipts and expenditure.

## GRANT NO.14 - REVENUE – contd.

(viii) 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>2029 LAND REVENUE</b>                                                                                                                                                                                                                                                                                        |                    |                                                        |                                  |
| <b>797 Transfer to Reserve Funds and<br/>        Deposit Account</b>                                                                                                                                                                                                                                                |                    |                                                        |                                  |
| 02 Transfer to Atal Janasnehi User<br>Fund                                                                                                                                                                                                                                                                          | 4,268.00           | 5,306.00                                               | (+ 1,038.00                      |
| Expenditure under 'Inter Account Transfers' (₹5,306.00 lakh) depends on the actual collection of the user charges at Atal Janasnehi Centers. Excess (₹1,038.00 lakh) indicates that actual receipts are more than the estimated receipts that stood transferred to the Fund Head under Public Account of the State. |                    |                                                        |                                  |
| (2) <b>800 Other Expenditure</b>                                                                                                                                                                                                                                                                                    |                    |                                                        |                                  |
| 2 User Charges and Other Expenses                                                                                                                                                                                                                                                                                   |                    |                                                        |                                  |
| O      4,298.52                                                                                                                                                                                                                                                                                                     |                    |                                                        |                                  |
| S      2,114.17                                                                                                                                                                                                                                                                                                     |                    |                                                        |                                  |
| R      (+) 178.31                                                                                                                                                                                                                                                                                                   | 6,591.00           | 7,044.91                                               | (+ 453.91                        |

(a) Additional funds under 'Expenses incurred under Atal Janasnehi Centre – Contract / Outsource' (₹2,114.17 lakh) provided through Supplementary Provision (First Instalment) towards Salary of Contract / Outsource employees working in the Atal Janasnehi Centres at Hobli and Kasaba Hobli proved insufficient, in view of excess (₹453.91 lakh), reasons for which have not been intimated (July 2023).

(b) Additional funds under 'General Expenses' (₹337.00 lakh) and 'Telephone Charges' (₹20.00 lakh) were provided through reappropriation to meet the expenditure towards purchase of stationery items and for payment of telephone charges.

(c) Saving under 'Building Expenses' (₹157.00 lakh) was reappropriated to other heads, without giving specific reasons.



**GRANT NO.14 - REVENUE – 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>2030 STAMPS AND<br/>REGISTRATION</b>           |                    |                                                        |                                  |
|     | <b>03 Registration</b>                            |                    |                                                        |                                  |
|     | <b>001 Direction and Administration</b>           |                    |                                                        |                                  |
|     | 1 Inspector General of Stamps and<br>Registration |                    |                                                        |                                  |
|     | O 8,246.93                                        |                    |                                                        |                                  |
|     | R (+) 193.61                                      | 8,440.54           | 8,440.55                                               | (+) 0.01                         |

(a) Additional funds under ‘Building Expenses’ (₹1,116.29 lakh) provided through reappropriation towards payment of rent in respect of 13 Sub Registrar’s office proved excessive, in view of saving (₹520.01 lakh) surrendered, without giving specific reasons.

(b) Additional funds under ‘Salaries’ (₹134.42 lakh) provided through reappropriation due to problem in Khajane-2 and HRMS proved unnecessary, in view of saving (₹430.50 lakh) surrendered, without giving specific reasons.

(c) Saving under ‘General Expenses’ (₹73.62 lakh) was surrendered, without giving specific reasons.

|     |                                                                                                                          |          |          |     |
|-----|--------------------------------------------------------------------------------------------------------------------------|----------|----------|-----|
| (4) | <b>2235 SOCIAL SECUTIRTY AND<br/>WELFARE</b>                                                                             |          |          |     |
|     | <b>02 Social Welfare</b>                                                                                                 |          |          |     |
|     | <b>101 Welfare of Handicapped</b>                                                                                        |          |          |     |
|     | 20 CSS – Central Share – Monthly<br>Financial Assistance to the<br>Physically Challenged and the<br>Disabled Poor (NSAP) |          |          |     |
|     | O 1,618.00                                                                                                               |          |          |     |
|     | R (+) 85.06                                                                                                              | 1,703.06 | 1,703.06 | ... |

(a) Additional funds under ‘Social Security Pensions’ (₹386.48 lakh) were provided through reappropriation towards transfer of Central Share to SNA account.

(b) Saving under ‘Scheduled Caste Sub Plan’ (₹229.00 lakh) and ‘Tribal Sub Plan’ (₹72.00 lakh) due to less number of beneficiaries than anticipated, was reappropriated to other heads.

**GRANT NO.14 - REVENUE – contd.**

|     | <i>Head</i>                                                | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|------------------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (5) | <b>60 Other Social Security and<br/>Welfare Programmes</b> |                    |                                                        |                                  |
|     | <b>102 Pensions under Social Security<br/>Schemes</b>      |                    |                                                        |                                  |
|     | 1 Old Age Pension Scheme                                   |                    |                                                        |                                  |
|     | O 2,15,562.00                                              |                    |                                                        |                                  |
|     | R (+) 30,771.76                                            | 2,46,333.76        | 2,46,344.27                                            | (+) 10.51                        |

(a) (i) Additional funds under ‘CSS – Central Share – Old Age Pension (NSAP) – Social Security Pensions’ (₹4,254.97 lakh) provided through reappropriation towards transfer of Central Share to SNA account proved insufficient, in view of excess (₹10.51 lakh), reasons for which have not been intimated (July 2023).

(ii) Saving under ‘Tribal Sub Plan’ (₹40.88 lakh) was surrendered, without giving specific reasons.

(b) (i) Additional funds under ‘Widow Pension for Farmers Suicide Cases – Financial Assistance / Relief’ (₹1,000.00 lakh) provided through reappropriation towards payment of compensation to farmers suicide cases prove excessive, in view of saving (₹110.21 lakh) surrendered, due to non-availability of beneficiaries under the Scheme.

(ii) Saving under ‘Scheduled Caste Sub Plan’ (₹789.00 lakh) and ‘Tribal Sub Plan’ (₹391.00 lakh) due to less number of beneficiaries than anticipated was reappropriated to other heads.

(iii) Saving under ‘Social Security Pensions’ (₹357.14 lakh) was surrendered, without giving specific reasons.

(c) (i) Additional funds under ‘CSS – State Share – Old Age Pension (NSAP) – Social Security Pensions’ (₹17,000.00 lakh) and ‘Scheduled Caste Sub Plan’ (₹9,040.00 lakh) provided through reappropriation proved excessive, in view of saving (₹69.65 lakh) and (₹49.83 lakh) respectively surrendered, without giving specific reasons.

(ii) Additional funds under ‘Tribal Sub Plan’ (₹3,918.00 lakh) were provided through reappropriation without giving specific reasons.

## GRANT NO.14 - REVENUE – contd.

(d) Saving under ‘Manaswini – Social Security Pensions’ (₹1,636.03 lakh) was surrendered, without giving specific reasons.

(e) Saving under ‘CSS – State Share – National Family Benefits Scheme (NSAP) – Schedule Caste Sub Plan’ (₹723.80 lakh) and ‘Tribal Sub Plan’ (₹142.40 lakh) was surrendered, without giving specific reasons.

(f) Saving under ‘Monthly Financial Assistance to Endosulphan Victims – Social Security Pension’ (₹58.84 lakh) was surrendered, without giving specific reasons.

(g) Saving under ‘Mythri – Social Security Pensions’ (₹29.42 lakh) was surrendered, without giving specific reasons.

| <i>Head</i>                                                                                                      | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------------------------------------------------------------------------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (6) <b>2245 RELIEF ON ACCOUNT OF<br/>NATURAL CALAMITIES</b>                                                      |                    |                                                        |                                  |
| <b>05 State Disaster Response Fund</b>                                                                           |                    |                                                        |                                  |
| <b>101 Transfer to Reserve Funds and<br/>        Deposit Accounts – State<br/>        Disaster Response Fund</b> |                    |                                                        |                                  |
| 05 National Disaster Responses Fund                                                                              | ...                | 93,983.00                                              | 93,983.00                        |

Please refer to ‘Notes and Comments’ at Sl No. (vii).

|                                                                                                                |             |             |     |           |
|----------------------------------------------------------------------------------------------------------------|-------------|-------------|-----|-----------|
| (7) <b>80 General</b>                                                                                          |             |             |     |           |
| <b>102 Management of Natural<br/>        Disasters, Contingency Plans in<br/>        disasters prone Areas</b> |             |             |     |           |
| 01 State Disaster Response Fund                                                                                |             |             |     |           |
| O     88,534.00                                                                                                |             |             |     |           |
| S    1,78,877.00                                                                                               |             |             |     |           |
| R    (-) 8,178.01                                                                                              | 2,59,232.99 | 2,89,758.49 | (+) | 30,525.50 |

(a) Additional funds under ‘Other Expenses’ (₹77,819.00 lakh) were provided partly through Supplementary Provision (Second Instalment) (₹75,819.00 lakh) for payment of compensation to the crops which were damaged in floods for the year 2022-23 and partly through reappropriation (₹2,000.00 lakh) for payment of compensation as per SDRF guidelines to the families who have expired due to Covid-19 pandemic. Excess (₹30,525.50 lakh) was due to release of Central Share after closure of Third and Final Instalment of Supplementary Provision.

## GRANT NO.14 - REVENUE – contd.

(b) Additional funds under ‘Major Works’ (₹1,03,058.00 lakh) provided through Supplementary Provision (First and Second Instalment) for payment of compensation to the houses which were damaged due to floods for the year 2021-22, 2020-21, 2019-20 and payment of outstanding bills incurred towards construction / renovation of roads, bridges and other infrastructure damaged due to deluge and landslides in Kodagu District proved excessive, in view of saving (₹1,500.00 lakh) surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 also.

(c) Saving under ‘General Expenses’ (₹8,678.01 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2020-21 and 2021-22 also.

| <i>Head</i>                                 | <i>Total grant</i> | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|---------------------------------------------|--------------------|-------------------------------|----------------------------------|
|                                             |                    |                               | <i>(In lakhs of rupees)</i>      |
| (8) <b>2250 OTHER SOCIAL SERVICES</b>       |                    |                               |                                  |
| <b>103 Upkeep of Shrines, Temples etc.,</b> |                    |                               |                                  |
| 9 Development Authority / Boards            |                    |                               |                                  |
| O           953.53                          |                    |                               |                                  |
| S           1.00                            |                    |                               |                                  |
| R    (+) 1,537.34                           | 2,491.87           | 2,491.87                      | ...                              |

(a) (i) Funds ‘Arya Vaishya Nigama – Grants-in-Aid – Salaries’ (₹1.00 lakh) were provided through Supplementary provision (First Instalment) as a token provision towards payment of salary to officers / employees working in the Karnataka Arya Vaishya Community Development.

(ii) Additional funds under ‘Grants-in-Aid – General’ (₹994.00 lakh) were provided through reappropriation for distribution of subsidy to the beneficiaries.

(b) (i) Additional funds under ‘Brahmin Development Board – Grants-in-Aid – General’ (₹600.00 lakh) were provided through reappropriation for distribution of subsidy to the beneficiaries.

(ii) Saving under ‘Grants-in-Aid – Salaries’ (₹41.00 lakh – entire provision) was surrendered, without giving specific reasons.

## GRANT NO.14 - REVENUE – contd.

(c) Saving under ‘Sarvagnya Development Authority Grants-in-Aid – General’ (₹20.00 lakh – entire provision) was surrendered, without giving specific reasons.

| <i>Head</i>                                                          | <i>Total grant</i> | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving(-)</i> |
|----------------------------------------------------------------------|--------------------|-------------------------------|---------------------------------|
|                                                                      |                    | <i>(In lakhs of rupees)</i>   |                                 |
| (9) <b>2506 LAND REFORMS</b>                                         |                    |                               |                                 |
| <b>797 Transfer to Reserve Funds and<br/>        Deposit Account</b> |                    |                               |                                 |
| 01 Transfer to Bhoomi User Fund                                      | 1,779.00           | 12,744.48                     | (+ 10,965.48                    |

Expenditure under ‘Inter Account Transfers’ (₹12,744.48 lakh) depends on the actual collection of the user charges at Bhoomi Monitoring Cell. Excess of ₹10,965.48 lakh indicates that actual receipts are more than the estimated receipts that stood transferred to the Fund head under Public Account of the State.

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

|                                                         |            |          |          |              |
|---------------------------------------------------------|------------|----------|----------|--------------|
| (1) <b>2029 LAND REVENUE</b>                            |            |          |          |              |
| <b>102 Survey and Settlement<br/>        Operations</b> |            |          |          |              |
| 1 Survey Settlement Establishment                       |            |          |          |              |
| O                                                       | 2,279.55   |          |          |              |
| S                                                       | 7,624.00   |          |          |              |
| R                                                       | (-) 174.29 | 9,729.26 | 4,458.44 | (-) 5,270.82 |

(a) (i) Funds under ‘Expenses incurred under Mojini – General Expenses’ (₹6,584.00 lakh) provided through Supplementary Provision (First Instalment) to pay the salaries of licensed land surveyors with respect to Mojini proved excessive, in view of saving (₹4,829.37 lakh) reasons for which have not been intimated (July 2023).

(ii) Funds under ‘Office Expenses’ (₹700.00 lakh) provided through Supplementary Provision (First Instalment) to meet the office expense of Spandana Centers and Swamitwa Schemes with respect to Mojini proved excessive, in view of saving (₹263.04 lakh) reasons for which have not been intimated (July 2023). Saving occurred under this head during 2021-22 also.

(iii) Funds under ‘Building Expenses’ (₹300.00 lakh) provided through Supplementary Provision (First Instalment) towards infrastructure expenses of Sub-Offices of Survey Settlement Department with respect to Mojini proved excessive, in view of saving (₹176.01 lakh) reasons for which have not been intimated (July 2023).

## GRANT NO.14 - REVENUE – contd.

(iv) Funds under ‘Contract / Outsource’ (₹40.00 lakh) were provided through Supplementary provision (First Instalment) to pay the salaries of outsourced Spandana operators in Spandana Centres with respect to Mojini.

(b) Saving under ‘City Survey Operation – Salaries’ (₹177.74 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2020-21 and 2021-22 also.

| <i>Head</i>                          | <i>Total grant</i>          | <i>Actual expenditure</i> | <i>Excess (+) Saving(-)</i> |
|--------------------------------------|-----------------------------|---------------------------|-----------------------------|
|                                      | <i>(In lakhs of rupees)</i> |                           |                             |
| (2) <b>103 Land Records</b>          |                             |                           |                             |
| 1 Survey Settlement and Land Records |                             |                           |                             |
| O     27,225.00                      |                             |                           |                             |
| R    (-) 2,805.32                    | 24,419.68                   | 24,418.08                 | (-) 1.60                    |

Saving under ‘Executive Establishment – Salaries’ (₹2,542.67 lakh) and ‘Transport Expenses’ (₹237.43 lakh) was surrendered, without giving specific reasons.

|                                              |          |          |          |
|----------------------------------------------|----------|----------|----------|
| (3) <b>2030 STAMPS AND REGISTRATION</b>      |          |          |          |
| <b>03 Registration</b>                       |          |          |          |
| <b>001 Direction and Administration</b>      |          |          |          |
| 2 Upgradation of Standards of Administration |          |          |          |
| O     4,865.00                               |          |          |          |
| R    (-) 1,106.53                            | 3,758.47 | 3,757.47 | (-) 1.00 |

Additional funds under ‘Charges of Supply of Registered Documents’ (₹171.22 lakh) provided through reappropriation for implementation of Para 360 of Budget Speech proved unnecessary, in view of saving (₹1,277.75 lakh) surrendered, without giving specific reasons. Saving occurred under this head during 2020-21 and 2021-22 also.

|                                         |        |     |            |
|-----------------------------------------|--------|-----|------------|
| (4) <b>2053 DISTRICT ADMINISTRATION</b> |        |     |            |
| <b>093 District Establishments</b>      |        |     |            |
| 01 Vacant Post Provision                |        |     |            |
| O     4,000.00                          |        |     |            |
| R    (-) 3,419.00                       | 581.00 | ... | (-) 581.00 |

## GRANT NO.14 - REVENUE – contd.

Funds under 'Other Allowance' (₹3,419.00 lakh) were partly reappropriated (₹2,047.37 lakh) to other salary heads and partly surrendered (₹1,371.63 lakh). There was a final saving of ₹581.00 lakh under this head.

| <i>Head</i>                                                  | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving(-)</i> |
|--------------------------------------------------------------|--------------------|----------------------------------------------------------|---------------------------------|
| (5) <b>094 Other Establishments</b>                          |                    |                                                          |                                 |
| 5 Acquisition of Land on Behalf of<br>Other Acquiring Bodies |                    |                                                          |                                 |
| O       120.00                                               |                    |                                                          |                                 |
| R       (-) 22.23                                            | 97.77              | 97.77                                                    | ...                             |

Saving mainly under 'Bangalore Division – Salaries' (₹18.90 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 also.

|                                        |        |        |          |  |
|----------------------------------------|--------|--------|----------|--|
| (6) <b>101 Commissioners</b>           |        |        |          |  |
| 05 Regional Commissioner,<br>Bangalore |        |        |          |  |
| O       1,410.30                       |        |        |          |  |
| R       (-) 609.35                     | 800.95 | 800.94 | (-) 0.01 |  |

Saving under 'Salaries' (₹589.05 lakh) and 'General Expenses' (₹19.98 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 also.

|                                                     |        |        |          |  |
|-----------------------------------------------------|--------|--------|----------|--|
| (7) <b>07 Regional Commissioner,<br/>Kalaburagi</b> |        |        |          |  |
| O       760.66                                      |        |        |          |  |
| R       (-) 126.53                                  | 634.13 | 634.14 | (+) 0.01 |  |

Saving mainly under 'Salaries' (₹113.08 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2020-21 and 2021-22 also.

|                                  |        |        |     |  |
|----------------------------------|--------|--------|-----|--|
| (8) <b>800 Other Expenditure</b> |        |        |     |  |
| 07 Creation of New Taluks        |        |        |     |  |
| O       1,000.00                 |        |        |     |  |
| R       (-) 207.65               | 792.35 | 792.35 | ... |  |

Saving under 'Other Expenses' (₹207.65 lakh) was surrendered, without giving specific reasons.

**GRANT NO.14 - REVENUE – contd.**

|      | <i>Head</i>                                                                                                                                                                                                          |                | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving(-)</i> |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------|--------------------------------------------------------|---------------------------------|
| (9)  | <b>2070 OTHER ADMINSTRATIVE SERVICES</b>                                                                                                                                                                             |                |                    |                                                        |                                 |
|      | <b>105 Special Commission of Enquiry</b>                                                                                                                                                                             |                |                    |                                                        |                                 |
|      | 04 Competent Authority appointed to Conduct inquiries under the KPID Act                                                                                                                                             |                |                    |                                                        |                                 |
|      |                                                                                                                                                                                                                      | O 122.19       |                    |                                                        |                                 |
|      |                                                                                                                                                                                                                      | R (-) 48.31    | 73.88              | 73.88                                                  | ...                             |
|      | Saving mainly under 'Grants-in-Aid – Salaries' (₹32.88 lakh) and 'GIA – Contract / Outsource' (₹15.43 lakh) was surrendered, without giving specific reasons.                                                        |                |                    |                                                        |                                 |
| (10) | <b>112 Rent Control</b>                                                                                                                                                                                              |                |                    |                                                        |                                 |
|      | 01 House Rent and Accommodation Controller Bangalore Division                                                                                                                                                        |                |                    |                                                        |                                 |
|      |                                                                                                                                                                                                                      | O 214.00       |                    |                                                        |                                 |
|      |                                                                                                                                                                                                                      | R (-) 24.06    | 189.94             | 189.94                                                 | ...                             |
|      | Saving mainly under 'Salaries' (₹26.60 lakh) which was partially offset by additional funds (₹3.54 lakh) provided through reappropriation, was surrendered, without giving specific reasons.                         |                |                    |                                                        |                                 |
| (11) | <b>2235 SOCIAL SECURITY AND WELFARE</b>                                                                                                                                                                              |                |                    |                                                        |                                 |
|      | <b>02 Social Welfare</b>                                                                                                                                                                                             |                |                    |                                                        |                                 |
|      | <b>103 Women's Welfare</b>                                                                                                                                                                                           |                |                    |                                                        |                                 |
|      | 53 Pension to Devadasis                                                                                                                                                                                              |                |                    |                                                        |                                 |
|      |                                                                                                                                                                                                                      | O 5,436.00     |                    |                                                        |                                 |
|      |                                                                                                                                                                                                                      | R (-) 1,123.32 | 4,312.68           | 4,312.68                                               | ...                             |
|      | Saving under 'Scheduled Caste Sub Plan' (₹1,123.32 lakh) was partially reappropriated (₹1,100.00 lakh) to other heads and partially surrendered (₹23.32 lakh) due to less number of beneficiaries under this Scheme. |                |                    |                                                        |                                 |
| (12) | <b>60 Other Social Security and Welfare Programmes</b>                                                                                                                                                               |                |                    |                                                        |                                 |
|      | <b>001 Direction and Administration</b>                                                                                                                                                                              |                |                    |                                                        |                                 |
|      | 01 Directorate of Pension                                                                                                                                                                                            |                |                    |                                                        |                                 |
|      |                                                                                                                                                                                                                      | O 4,846.17     |                    |                                                        |                                 |
|      |                                                                                                                                                                                                                      | R (-) 1,873.47 | 2,972.70           | 2,972.72                                               | (+) 0.02                        |



## GRANT NO.14 - REVENUE – contd.

(a) Additional funds under ‘Salaries’ (₹200.33 lakh) provided through reappropriation to meet expenditure towards payment of arrears of salary / pay and allowances for the year proved excessive, in view of saving (₹69.87 lakh) surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 also.

(b) Saving under ‘Financial Assistance / Relief’ (₹2,000.00 lakh – entire provision) was reappropriated to other heads, as permission was accorded to utilize the unspent balance in DC’s PD account to give compensation to BPL families.

|      | <i>Head</i>                                         | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakhs of rupees)</i> | <i>Excess (+) Saving(-)</i> |
|------|-----------------------------------------------------|--------------------|----------------------------------------------------------|-----------------------------|
| (13) | <b>107 Swatantrata Sainik Samman Pension Scheme</b> |                    |                                                          |                             |
|      | 01 Pensions                                         |                    |                                                          |                             |
|      | O 5,371.00                                          |                    |                                                          |                             |
|      | R (-) 1,102.59                                      | 4,268.41           | 4,268.41                                                 | ...                         |

Saving mainly under ‘Pension and Retirement Benefits’ (₹1,102.47 lakh) was surrendered, without giving specific reasons.

|      |                                 |        |        |     |
|------|---------------------------------|--------|--------|-----|
| (14) | 08 Goa Freedom Fighters Pension |        |        |     |
|      | O 390.72                        |        |        |     |
|      | R (-) 68.10                     | 322.62 | 322.62 | ... |

Saving under ‘Pension and Retirement Benefits’ (₹68.10 lakh) was surrendered, without giving specific reasons.

|      |                                                                                          |           |     |               |
|------|------------------------------------------------------------------------------------------|-----------|-----|---------------|
| (15) | <b>2245 RELIEF ON ACCOUNT OF NATURAL CALAMITIES</b>                                      |           |     |               |
|      | <b>05 State Disaster Response Fund</b>                                                   |           |     |               |
|      | <b>101 Transfer to Reserve Funds and Deposit Accounts – State Disaster Response Fund</b> |           |     |               |
|      | 09 XV FCG – Transfer of Central Share to State Disaster Mitigation Fund                  | 16,600.00 | ... | (-) 16,600.00 |

Reasons for saving under ‘Inter Account Transfers’ (₹16,600.00 lakh – entire provision) have not been intimated (July 2023).

|      |                                                  |          |     |              |
|------|--------------------------------------------------|----------|-----|--------------|
| (16) | 10 State Share to State Disaster Mitigation Fund | 5,533.00 | ... | (-) 5,533.00 |
|------|--------------------------------------------------|----------|-----|--------------|

## GRANT NO.14 - REVENUE – contd.

Reasons for saving under ‘Inter Account Transfers’ (₹5,533.00 lakh – entire provision) have not been intimated (July 2023).

|      | <i>Head</i>                              | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|------------------------------------------|--------------------|----------------------------------------------------------|----------------------------------|
| (17) | <b>08 State Disaster Mitigation Fund</b> |                    |                                                          |                                  |
|      | <b>101 Disaster Mitigation</b>           |                    |                                                          |                                  |
|      | 01 State Disaster Mitigation Fund        |                    |                                                          |                                  |
|      | O 22,133.00                              |                    |                                                          |                                  |
|      | R (-) 22,133.00                          | ...                | ...                                                      | ...                              |

Saving under ‘Other Expenses’ (₹22,133.00 lakh – entire provision) due to non release of any guidelines from the Government of India, was surrendered. Saving occurred under this head during 2021-22 also.

|      |                                                                                       |          |          |     |
|------|---------------------------------------------------------------------------------------|----------|----------|-----|
| (18) | <b>80 General</b>                                                                     |          |          |     |
|      | <b>102 Management of Natural Disasters, Contingency Plans in disaster prone areas</b> |          |          |     |
|      | 03 CSS – Central Share – National Cyclone Rest Mitigation Project                     |          |          |     |
|      | O 2,520.40                                                                            |          |          |     |
|      | R (-) 403.34                                                                          | 2,117.06 | 2,117.06 | ... |

Saving mainly under ‘Other Expenses’ (₹403.27 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 also.

|      |                                                                                                    |       |       |     |
|------|----------------------------------------------------------------------------------------------------|-------|-------|-----|
| (19) | 04 Strengthening of State Disaster Management Authority and District Disaster Management Authority |       |       |     |
|      | O 184.00                                                                                           |       |       |     |
|      | R (-) 168.91                                                                                       | 15.09 | 15.09 | ... |

Saving under ‘Contract / Outsource’ (₹168.91 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 also.

|      |                                                                 |     |     |     |
|------|-----------------------------------------------------------------|-----|-----|-----|
| (20) | 05 CSS – State Share – National Cyclone Risk Mitigation Project |     |     |     |
|      | O 834.00                                                        |     |     |     |
|      | R (-) 834.00                                                    | ... | ... | ... |

Saving under ‘Other Expenses’ (₹834.00 lakh – entire provision) due to incurring of expenditure towards State Share under the HOA 2245-80-102-0-03, was surrendered.

**GRANT NO.14 - REVENUE – contd.**

|                                                                                                                                                                                                                                                                                                                                                                                                 | <i>Head</i>                                                       |              | <i>Total grant</i>          | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|--------------|-----------------------------|-------------------------------|----------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                   |              | <i>(In lakhs of rupees)</i> |                               |                                  |
| (21)                                                                                                                                                                                                                                                                                                                                                                                            | <b>2506 LAND REFORMS</b>                                          |              |                             |                               |                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                 | <b>012 Statistics and Evaluation</b>                              |              |                             |                               |                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                 | 03 UPOR Project                                                   |              |                             |                               |                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                   | O 1.00       |                             |                               |                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                   | S 607.00     |                             |                               |                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                   | R (-) 330.37 | 277.63                      | 277.64                        | (+) 0.01                         |
| (a) Funds under ‘Office Expenses’ (₹140.00 lakh) and ‘Transport Expenses’ (₹28.00 lakh) provided through Supplementary Provision (First Instalment) towards incurring the office expense and for vehicle repairs of UPOR Bengaluru Office proved excessive, in view of saving (₹87.22 lakh) and (₹20.77 lakh) respectively, under these heads was surrendered, without giving specific reasons. |                                                                   |              |                             |                               |                                  |
| (b) Funds under ‘General Expenses’ (₹220.00 lakh) provided through Supplementary Provision (First Instalment) for maintenance of infrastructure of Urban Survey Planning Officers and Office of district of Mysuru, Shivamogga and Mangaluru District proved unnecessary, in view of saving (₹220.00 lakh – entire provision) surrendered, without giving specific reasons.                     |                                                                   |              |                             |                               |                                  |
| (c) Funds under ‘Contract / Outsource’ (₹219.00 lakh) were provided Supplementary Provision (First Instalment) for Urban Survey Planning Officers and to pay the remuneration of data entry operators of office of Shivamogga and Mangaluru.                                                                                                                                                    |                                                                   |              |                             |                               |                                  |
| (22)                                                                                                                                                                                                                                                                                                                                                                                            | <b>101 Regulation of Land Holdings and Tenancy</b>                |              |                             |                               |                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                 | 4 Annuity Payable to Religious, Charitable and Other Institutions |              |                             |                               |                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                   | O 1,821.06   |                             |                               |                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                   | R (-) 306.19 | 1,514.87                    | 1,514.87                      | ...                              |
| Saving under ‘Compensation to Non-Inam Lands – Grants-in-Aid – General’ (₹306.19 lakh) surrendered, without giving specific reasons. Saving occurred under this head during 2020-21 and 2021-22 also.                                                                                                                                                                                           |                                                                   |              |                             |                               |                                  |
| (23)                                                                                                                                                                                                                                                                                                                                                                                            | <b>5 Other Schemes</b>                                            |              |                             |                               |                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                   | O 183.18     |                             |                               |                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                   | R (-) 27.00  | 156.18                      | 157.47                        | (+) 1.29                         |

## GRANT NO.14 - REVENUE – contd.

Saving mainly under ‘Salaries’ (₹19.42 lakh) which was partially offset by excess (₹1.29 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 also.

| <i>Head</i>                                                                | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|----------------------------------------------------------------------------|--------------------|----------------------------------------------------------|----------------------------------|
| (24) <b>103 Maintenance of Land Records</b>                                |                    |                                                          |                                  |
| 01 Indexing, Cataloging, Pre-List Preparation and Scanning of Land Records |                    |                                                          |                                  |
| O      1,000.00                                                            |                    |                                                          |                                  |
| R      (-) 1,000.00                                                        | ...                | ...                                                      | ...                              |

Saving under ‘General Expenses’ (₹1,000.00 lakh – entire provision) in order to implement Para of 360 Budget speech for the year 2022-23 was reappropriated to other heads. Saving occurred under this head during 2021-22 also.

|                                                                 |        |        |     |
|-----------------------------------------------------------------|--------|--------|-----|
| (25)      02 National Land Records Management Programme (NLRMP) |        |        |     |
| O      7,500.00                                                 |        |        |     |
| R      (-) 6,974.47                                             | 525.53 | 525.53 | ... |

Saving under ‘Other Expenses’ (₹6,974.47 lakh) was partly reappropriated (₹3,576.29 lakh) to other heads due to delay in implementation of the project (Survey by drone) and partly surrendered (₹3,398.18 lakh), without giving specific reasons. Saving occurred under this head during 2020-21 and 2021-22 also.

|                                                  |          |          |     |
|--------------------------------------------------|----------|----------|-----|
| (26)      03 Expenses incurred under Bhoomi Cell |          |          |     |
| O      1,779.67                                  |          |          |     |
| S      2,175.00                                  |          |          |     |
| R      (-) 1,390.52                              | 2,564.15 | 2,564.15 | ... |

(a) Funds under ‘Building Expenses’ (₹25.00 lakh), ‘Machinery and Equipment’ (₹195.00 lakh) and ‘Maintenance Expenditure’ (₹27.00 lakh) provided through Supplementary Provision (First Instalment) for the electrical and building expenses, purchase of the printer and Anti-virus software of Bhoomi cell and development and maintenance of Bhoomi software proved unnecessary, in view of saving of entire provision under these heads respectively, surrendered, without giving specific reasons. Saving occurred under ‘Travel Expenses’ and ‘Building Expenses’ during 2021-22 also.

## GRANT NO.14 - REVENUE – contd.

(b) Additional funds under ‘General Expenses’ (₹1,500.00 lakh) provided through Supplementary Provision (First Instalment) to meet expenses of the office to the State and District Bhoomi Centre proved excessive, in view of saving (₹686.68 lakh) surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 also.

(c) Additional funds under ‘Contract / Outsource’ (₹400.00 lakh) and ‘Travel Expenses’ (₹25.00 lakh) provided through Supplementary Provision (First Instalment) to meet the expenditure towards payment of salaries to outsourced employees and travel allowance of district technical consultant of Bhoomi Cell proved unnecessary, in view of saving (₹407.79 lakh) and (₹30.00 lakh – entire provision) surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 also.

(x) Excess under the Capital 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>4250 CAPITAL OUTLAY ON OTHER SOCIAL SERVICES</b> |                    |                             |                              |
| <b>800 Other Expenditure</b>                            |                    |                             |                              |
| 09 Development and Maintenance of Hindu Graveyards      |                    |                             |                              |
| O           600.00                                      |                    |                             |                              |
| S       1,200.00                                        |                    |                             |                              |
| R    (+ 752.00                                          | 2,552.00           | 2,479.29                    | (-) 72.71                    |

Additional funds under ‘Maintenance Expenditure’ (₹1,952.00 lakh) provided partly through Supplementary Provision (Second Instalment) (₹1,200.00 lakh) towards purchase of land for the graveyard as per the direction of the court in Vijayanagar, Dharward, Gadag, koppal and Kalaburgi district and partly through reappropriation (₹752.00 lakh) for implementation of the direction the Hon’ble Court, proved excessive, in view of saving (₹72.71 lakh) reasons for which have not been intimated (July 2023). Saving occurred under this head during 2020-21 and 2021-22 also.

## GRANT NO.14 - REVENUE – contd.

(xi) Saving in the Capital 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>4059 CAPITAL OUTLAY ON<br/>PUBLIC WORKS</b> |                    |                                                        |                                  |
| <b>01 Public Buildings</b>                         |                    |                                                        |                                  |
| <b>051 Construction</b>                            |                    |                                                        |                                  |
| 01 Construction of New Nada<br>Kacheri Offices     |                    |                                                        |                                  |
| O                                                  | 450.00             |                                                        |                                  |
| R                                                  | (-) 450.00         |                                                        |                                  |
|                                                    | ...                | ...                                                    | ...                              |

Saving under ‘Construction’ (₹450.00 lakh – entire provision) was partly reappropriated (₹400.00 lakh) to other heads and partly surrendered (₹50.00 lakh), without giving specific reasons.

|                                         |              |     |     |
|-----------------------------------------|--------------|-----|-----|
| (2) <b>80 General</b>                   |              |     |     |
| <b>051 Construction</b>                 |              |     |     |
| 56 Establishment of Anubhava<br>Mantapa |              |     |     |
| O                                       | 1,000.00     |     |     |
| R                                       | (-) 1,000.00 |     |     |
|                                         | ...          | ... | ... |

Saving under ‘Capital Expenses’ (₹1,000.00 lakh – entire provision) due to incurring of expenditure from the grants lying in the bank account, was surrendered.

|                                          |            |        |     |
|------------------------------------------|------------|--------|-----|
| (3) <b>201 Acquisition of Land</b>       |            |        |     |
| 01 Karnataka Public Lands<br>Corporation |            |        |     |
| O                                        | 1,000.00   |        |     |
| R                                        | (-) 352.00 |        |     |
|                                          | 648.00     | 648.00 | ... |

Saving under ‘Capital Expenses’ (₹352.00 lakh) due to receipt of less number of bills, was surrendered.

|                                                                               |        |        |           |
|-------------------------------------------------------------------------------|--------|--------|-----------|
| (4) <b>4070 CAPITAL OUTLAY ON<br/>OTHER<br/>ADMINNNISTRATIVE<br/>SERVICES</b> |        |        |           |
| <b>800 Other Expenditure</b>                                                  |        |        |           |
| 08 Purchase of Vehicles                                                       | 200.00 | 164.14 | (-) 35.86 |

Reasons for saving under ‘Transportation Assets’ (₹35.86 lakh) have not been intimated (July 2023).

## GRANT NO.14 - REVENUE – contd.

(xii) Saving in the Capital Section of the *Charged* Appropriation occurred mainly under:

| <i>Head</i>                                        | <i>Total<br/>appropriation</i> | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|----------------------------------------------------|--------------------------------|-------------------------------|----------------------------------|
|                                                    | <i>(In lakhs of rupees)</i>    |                               |                                  |
| (1) <b>4059 CAPITAL OUTLAY ON<br/>PUBLIC WORKS</b> |                                |                               |                                  |
| <b>01 Office Buildings</b>                         |                                |                               |                                  |
| <b>201 Acquisition of Land</b>                     |                                |                               |                                  |
| 02 Land Acquisition Compensation                   |                                |                               |                                  |
| <i>O</i>                                           | <i>1,000.00</i>                |                               |                                  |
| <i>R</i>                                           | <i>(-) 172.01</i>              | <i>827.99</i>                 | <i>827.99</i>                    |
|                                                    |                                |                               | ...                              |

Saving under ‘Capital Expenses’ (₹172.01 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 also.

### (xiii) STATE DISASTER RESPONSE FUND:

In accordance with the recommendations of XIII Finance Commission, the State Government has constituted ‘State Disaster Response Fund’ under Public Account below the Reserve Funds bearing Interest’ under the Head ‘8121-00-122-1-00’ by replacing the ‘Calamity Relief Fund’ which was maintained in accordance with the recommendations of the Tenth, Eleventh and Twelfth Finance Commissions, below the ‘Reserve Funds not bearing Interest’ under the Head ‘8235-00-111-0-01’. Natural Calamities such as drought, flood, cyclone, earthquake, fire, etc., qualify for relief under this scheme.

The Fourteenth Finance Commission has recommended that the Contributions to the Fund should be in the ratio of 90:10 between Government of India and State Government. However, the Central Government has continued with the earlier practice of contribution to the Fund in the ratio of 75:25 in respect of General Category states. In addition, interest on the balance in the Fund at the prescribed rate were required to be credited to the Fund by a charge to Major Head ‘2049 – Interest Payment’.

Government of India contributions together with the State’s Share towards SDRF are transferred to the Fund Head under Public Account, as expenditure from the consolidated Fund of the State with the Vote of State Legislature. Similarly, the expenditure on Disaster Relief Works initially booked with the Vote of State Legislature under this Grant shown as met out of SDRF by recovery of expenditure.

## **GRANT NO.14 - REVENUE – contd.**

The opening balance as on 1 April 2023 was ₹242.00 lakh. The contribution to the fund for the year 2022-23 in the proportion of 75:25 works out to ₹88,560.00 lakh (Central's share ₹66,420.00 lakh + State's share ₹22,140.00 lakh = ₹88,560.00 lakh). During the year 2022-23, an amount of ₹66,400.00 lakh of Central Share was received by the State. The State's contribution of ₹22,134.00 lakh along with the Central Share of ₹66,400.00 lakh amounting to ₹88,534.00 lakh (₹66,400.00 lakh + ₹22,134.00 lakh = ₹88,534.00 lakh) was transferred to the fund account and then released to the Deputy Commissioners of the Districts under the Major head '2245 – Relief on account of Natural Calamities'. Thus, the amount released by the Central Government was less by ₹20.00 lakh and the amount contributed by the State Government was less by ₹6.00 lakh. Expenditure of ₹79,855.98 lakh was shown as met out of the Fund head. The balance (credit) in the Fund as on 31 March 2023 was ₹8,920.02 lakh.

During the year 2022-23, an amount of ₹93,983.00 lakh was transferred to the National Disaster Response Fund, although no provision was made in the Budget Estimates for receipts and expenditure.

An account of transactions of the Fund is shown in Statement No.21 of the Finance Accounts 2022-23.

### **(xiv) STATE DISASTER MITIGATION FUND:**

The fund has been constituted in November 2013 under Section 48(c) of the Disaster Management Act 2005 in the Public 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.



## **GRANT NO.14 - REVENUE – conclud.**

The opening balance as on 1 April 2022 was ₹23,710.00 lakh. The contribution to the Fund for the year 2022-23 works out to ₹22,140.00 lakh (Central's share ₹16,605.00 lakh + State's share ₹5,535.00 lakh = ₹22,140.00 lakh). During the year 2022-23, the contribution from Government of India ₹16,600.00 lakh together with State's share ₹5,533.00 lakh towards the Fund was ₹22,133.00 lakh. Thus, the amount released by the Central was less by ₹5.00 lakh and the amount contributed by the State was less by ₹2.00 lakh. No transactions took place under this head. The balance (Cr.) as on 31 March 2023 was ₹23,710.00 lakh.

### **(xv) ATAL JANASNEHI USER FUND:**

The Government of Karnataka vide their office proceedings RD 29 AJS 2021 dated 28.09.2021 have created a Atal Janasnehi User Fund to account the user charges collected and expenses incurred under the scheme from the year 2021-22. These transactions are to be initially accounted under the head of account 2029-00-800-2-01 which is to be met out of the Reserve Fund 8235-00-200-0-25 at the end of the year.

During the year 2022-23, an amount of ₹5,306.00 lakh was credited to the Fund. The expenditure amounting to ₹5,306.00 lakh initially booked under Revenue section of this Grant was shown as met out of the Fund. The closing balance as on 31 March 2023 is 'Nil'.

An account of the transactions of the Fund is shown in Statement No.21 of Finance Accounts 2022-23.

### **(xvi) 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 .

During the year 2022-23, an amount of ₹12,744.48 lakh was credited to the Fund. The expenditure amounting to ₹2,564.15 lakh initially booked under Revenue section of this Grant was shown as met out of the Fund. The closing balance as on 31 March 2023 is ₹10,180.33 lakh (Cr).

An account of the transactions of the Fund is shown in Statement No.21 of the Finance Accounts 2022-23.



**GRANT NO.15 - INFORMATION TECHNOLOGY  
(ALL VOTED)**

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

**MAJOR HEADS:**

**3425 OTHER SCIENTIFIC RESEARCH**  
**3451 SECRETARIAT – ECONOMIC**  
**SERVICES**

**Revenue –**

|                                                    |            |  |            |            |             |
|----------------------------------------------------|------------|--|------------|------------|-------------|
| Original                                           | 1,71,29,00 |  |            |            |             |
| Supplementary                                      | ...        |  | 1,71,29,00 | 1,69,49,48 | (-) 1,79,52 |
| Amount surrendered during the<br>year (March 2023) |            |  |            |            | 1,78,64     |

**NOTES AND COMMENTS:**

(i) An amount of ₹178.64 lakh was surrendered in the Revenue Section.

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GRANT NO.16 - HOUSING

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In thousands of rupees)</i>		
MAJOR HEADS:				
2216	HOUSING			
2217	URBAN DEVELOPMENT			
4216	CAPITAL OUTLAY ON HOUSING			
6216	LOANS FOR HOUSING			
Revenue –				
Voted –				
Original		32,34,22,70		
Supplementary		6,58,33,29	38,92,55,99	36,61,38,61
Amount surrendered during the year (March 2023)				(-) 2,31,17,38
				3,50,92,00
Charged –				
Original		96,25,00		
Supplementary		...	96,25,00	96,21,29
Amount surrendered during the year (March 2023)				(-) 3,71
				3,70
Capital –				
Voted –				
Original		...		
Supplementary		2,56,00,00	2,56,00,00	1,00,00,00
Amount surrendered during the year (March 2023)				(-) 1,56,00,00
				1,56,00,00
Charged –				
Original		2,63,07,00		
Supplementary		...	2,63,07,00	2,63,06,88
Amount surrendered during the year (March 2023)				(-) 12
				12

GRANT NO.16 – HOUSING – contd.

NOTES AND COMMENTS:

(i) The expenditure under the Revenue Section of the Voted Grant ₹30,832.29 lakh initially met through additional releases by three executive orders, was later on regularised through Supplementary Provision.

(ii) An amount of ₹35,092.00 lakh was surrendered in the Revenue Section of the Voted Grant.

(iii) An amount of ₹3.70 lakh was surrendered in the Revenue Section of the *Charged* Appropriation.

(iv) An amount of ₹15,600.00 lakh was surrendered in the Capital Section of the Voted Grant.

(v) An amount of ₹0.12 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 (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(1)	2216 HOUSING			
	02 Urban Housing			
	101 Housing for Urban Poor			
	07 Vajapayee Urban Housing Scheme			
	O 40,000.00			
	R (-) 30,000.00	10,000.00	10,000.00	...
<p>Saving under 'Other Expenses' (₹30,000.00 lakh) were partly reappropriated (₹20,000.00 lakh) to other heads, due to receipt of less number of applications and partly surrendered (₹10,000.00 lakh) due to creation of two new head of accounts for accounting the State Share.</p>				
(2)	03 Rural Housing			
	104 Housing Co-operatives			
	01 Ashraya-Basava Vasathi			
	O 1,00,000.00			
	R (-) 73,480.73	26,519.27	26,519.27	...

GRANT NO.16 – HOUSING – contd.

Saving under ‘Subsidies’ (₹63,750.00 lakh) and ‘SDP / Aspirational Taluka’ (₹9,730.73 lakh) was reappropriated to other heads, without giving specific reasons.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(3)	03 Dr. B. R. Ambedkar Nivas Scheme			
	O 1,00,000.00			
	R (-) 43,000.00	57,000.00	57,000.00	...

(a) Saving under ‘Scheduled Caste Sub Plan’ (₹38,500.00 lakh) were partly reappropriated (₹18,500.00 lakh) to other heads, without giving specific reasons and partly surrendered (₹20,000.00 lakh) due to creation of two new head of accounts for accounting the State Share.

(b) Additional funds under ‘Tribal Sub Plan’ (₹500.00 lakh) provided through reappropriation, without giving specific reasons proved unnecessary, in view of saving (₹5,000.00 lakh) surrendered, without giving specific reasons.

(4)	190 Assistance to Public Sector and Other Undertakings			
	01 Rajiv Gandhi Rural Housing Corporation			
	O 863.50			
	R (-) 91.00	772.50	772.49	(-) 0.01

Saving under ‘Grants-in-Aid – Salaries’ (₹91.00 lakh) was surrendered, without giving specific reasons.

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

(1)	2216 HOUSING			
	02 Urban Housing			
	190 Assistance to Public Sector and Other Undertakings			
	02 Infrastructure Facilities for Housing Schemes / Projects			
	O 5,000.00			
	R (+) 10,000.00	15,000.00	15,000.00	...

Additional funds under ‘Other Expenses’ (₹10,000.00 lakh) were provided through reappropriation to implement the Plan.

GRANT NO.16 – HOUSING – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+)</i> <i>Saving (-)</i>
(2)	800 Other Expenditure			
	04 Pradhan Mantri Awas Yojana – Urban			
	O 41,300.00			
	S 30,584.60			
	R (+) 14,557.73	86,442.33	86,442.33	...

(a) Additional funds under ‘Grants for Creation of Capital Assets’ (₹21,185.40 lakh) were partly provided through Supplementary Provision (Second, Third and Final Instalment) (₹20,649.15 lakh) and partly through reappropriation (₹536.25 lakh) towards Central Share.

(b) Additional funds under ‘Scheduled Caste Sub Plan’ (₹16,998.65 lakh) were partly provided through Supplementary Provision (Second Instalment) (₹2,977.17 lakh) and partly through reappropriation (₹14,021.48 lakh) towards Central Share.

(c) Additional funds under ‘Tribal Sub Plan’ (₹6,958.28 lakh) provided through Supplementary Provision (Second, Third and Final Instalment) towards Central Share.

(3)	05 CSS – State Contribution under Convergence of Dr. B. R. Ambedkar Housing Scheme with PMAY (U)			
	O ...			
	S 25,000.00			
	R (+) 18,500.00	43,500.00	43,500.00	...

Funds under ‘Scheduled Caste Sub Plan’ (₹38,500.00 lakh) were partly provided through Supplementary Provision (First Instalment) (₹20,000.00 lakh) and partly through reappropriation (₹18,500.00 lakh) due to lack of funds for the implementation of Plan.

(4)	06 CSS – State Contribution under Convergence of Vajapayee Housing Scheme with PMAY (U)			
	O ...			
	S 10,000.00			
	R (+) 20,000.00	30,000.00	30,000.00	...

Funds under ‘Subsidies’ (₹30,000.00 lakh) were partly provided through Supplementary Provision (First Instalment) (₹10,000.00 lakh) and partly through reappropriation (₹20,000.00 lakh) for implementation of scheme.

GRANT NO.16 – HOUSING – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(5)	07 Other Housing			
	800 Other Expenditure			
	04 D. Devaraj Urs Housing Scheme			
	O 10,000.00			
	R (+) 7,500.00	17,500.00	17,500.00	...

Additional funds under 'Other Expenses' (₹7,500.00 lakh) were provided through reappropriation due to increase in number of beneficiaries.

(6)	80 General			
	198 Assistance to Grama Panchayats			
	6 Grama Panchayats – CSS / CPS			
	O 10,000.00			
	S 1.00			
	R (+) 40,922.00	50,923.00	62,414.54	(+) 11,491.54

(a) Funds under 'CSS – State Share – Pradhan Mantri Awas Yojane Grameena – Lumpsum – ZP' (₹40,924.00 lakh) were partly provided through Supplementary Provision (Second Instalment) (₹1.00 lakh) and partly through reappropriation (₹40,923.00 lakh) for making provision for State Share against Central Share.

(b) Reasons for excess under 'CSS – Central Share – Pradhan Mantri Awas Yojane Grameena – Lumpsum – ZP' (₹11,491.54 lakh) have not been intimated (July 2023).

(7)	797 Transfer to Reserve / Deposit Account			
	01 Transfer to RERA Fund	1,197.00	1,927.81	(+) 730.81

Expenditure under 'Inter Account Transfers' (₹1,927.81 lakh) depends on the actual collection of fees / cess from Real Estate. Excess of ₹730.81 lakh indicates that actual receipts are more than the estimated receipts that stood transferred to the Fund Head under Public Account of the State.

GRANT NO.16 – HOUSING – contd.

(viii) Saving under Capital Section of the Voted Grant mainly occurred 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)	6216 LOANS FOR HOUSING			
	03 Rural Housing			
	190 Loans to Public Sector and Other Undertakings			
	01 Loans to Rajiv Gandhi Rural Housing Corporation Limited (RGRHCL)			
	O ...			
	S 25,600.00			
	R (-) 15,600.00	10,000.00	10,000.00	...

Funds under 'Loans' (₹25,600.00 lakh) provided through Supplementary Provision (Second Instalment) to complete the target of 20,000 houses under CM one lakh Housing Scheme proved excessive, in view of saving (₹15,600.00 lakh) was surrendered, without giving specific reasons.

(ix) 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.

GRANT NO.16 – HOUSING – conclud.

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 ₹5,818.99 lakh as on 1 April 2022. During the year 2022-23, an amount of ₹1,927.81 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 ₹1,079.98 lakh was met out of the Fund Head. The closing balance at the credit of the Fund was ₹6,666.82 lakh as on 31 March 2023.

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**GRANT NO.17 - EDUCATION  
(ALL VOTED)**

*Total grant                  Actual  
                                         expenditure  
(In thousands of rupees)*

*Excess (+)  
Saving (-)*

**MAJOR HEADS:**

**2058 STATIONERY AND PRINTING**  
**2202 GENERAL EDUCATION**  
**2203 TECHNICAL EDUCATION**  
**2204 SPORTS AND YOUTH SERVICES**  
**2205 ART AND CULTURE**  
**4202 CAPITAL OUTLAY ON**  
**EDUCATION, SPORTS, ART AND**  
**CULTURE**

**Revenue –**

|                                                    |               |  |               |               |                 |
|----------------------------------------------------|---------------|--|---------------|---------------|-----------------|
| Original                                           | 3,06,12,38,17 |  |               |               |                 |
| Supplementary                                      | 13,15,89,16   |  | 3,19,28,27,33 | 3,08,31,83,80 | (-) 10,96,43,53 |
| Amount surrendered during the<br>year (March 2023) |               |  |               |               | 11,58,01,14     |

**Capital –**

|                                       |             |  |             |             |                |
|---------------------------------------|-------------|--|-------------|-------------|----------------|
| Original                              | 13,67,35,00 |  |             |             |                |
| Supplementary                         | 2,61,13,00  |  | 16,28,48,00 | 13,97,46,47 | (-) 2,31,01,53 |
| Amount surrendered during the<br>year |             |  |             |             | 2,31,01,53     |

**NOTES AND COMMENTS:**

(i) The expenditure under the Revenue Section ₹3,612.50 lakh initially met through the additional releases by three executive orders, was later on regularized through Supplementary Provision.

(ii) An amount of ₹1,15,801.14 lakh was surrendered in the Revenue Section.

(iii) The expenditure under the Capital Section ₹15,000.00 lakh initially met through the additional release by an executive order, was later on regularized through Supplementary Provision.

(iv) An amount of ₹23,101.53 lakh was surrendered in the Capital Section.

## GRANT NO.17 – EDUCATION – contd.

(v) 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> |
|-----|----------------------------------------------|--------------------|-------------------------------|----------------------------------|
|     |                                              |                    |                               | <i>(In lakhs of rupees)</i>      |
| (1) | <b>2058 STATIONERY AND PRINTING</b>          |                    |                               |                                  |
|     | <b>104 Cost of Printing by Other Sources</b> |                    |                               |                                  |
|     | 01 Cost of Printing by Other Sources         |                    |                               |                                  |
|     | O                                            | 500.00             |                               |                                  |
|     | R                                            | (-) 368.26         | 131.74                        | 131.74 ...                       |

Saving under 'General Expenses' (₹368.26 lakh) was surrendered, without giving specific reasons.

|     |                                                             |               |           |                    |
|-----|-------------------------------------------------------------|---------------|-----------|--------------------|
| (2) | <b>2202 GENERAL EDUCATION</b>                               |               |           |                    |
|     | <b>01 Elementary Education</b>                              |               |           |                    |
|     | <b>102 Assistance to Non-Government<br/>Primary Schools</b> |               |           |                    |
|     | 05 Reimbursement of Fees to Private<br>Schools under RTE    |               |           |                    |
|     | O                                                           | 50,000.00     |           |                    |
|     | R                                                           | (-) 14,285.50 | 35,714.50 | 35,714.49 (-) 0.01 |

Saving under 'Other Expenses' (₹6,467.38 lakh), 'Scheduled Caste Sub Plan' (₹5,029.78 lakh) and 'Tribal Sub Plan' (₹2,787.75 lakh) due to inclusion of head of account under the Centrally Sponsored Scheme, was reappropriated to other heads.

|     |                              |              |        |                  |
|-----|------------------------------|--------------|--------|------------------|
| (3) | <b>800 Other Expenditure</b> |              |        |                  |
|     | 1 Other Schemes              |              |        |                  |
|     | O                            | 6,889.40     |        |                  |
|     | R                            | (-) 6,614.26 | 275.14 | 25.14 (-) 250.00 |

(a) Saving under 'Centre for Hindustani Music – Grants-in-Aid – Salaries' (₹25.26 lakh) was surrendered, without giving specific reasons.

(b) Funds under 'Vacant Post Provision – Other Allowance' (₹6,578.32 lakh) due non-filling up of vacant posts was reappropriated to other salary heads. There was a final saving of ₹250.00 lakh under this head.

|     |                                           |            |          |              |
|-----|-------------------------------------------|------------|----------|--------------|
| (4) | <b>03 University and Higher Education</b> |            |          |              |
|     | <b>102 Assistance to Universities</b>     |            |          |              |
|     | 33 Vijayanagar University, Bellary        |            |          |              |
|     | O                                         | 2,438.00   |          |              |
|     | R                                         | (-) 383.88 | 2,054.12 | 2,054.12 ... |

Saving under 'Grants-in-Aid – Salaries' (₹383.88 lakh) was surrendered, without giving specific reasons.

**GRANT NO.17 – EDUCATION – contd.**

|     | <i>Head</i>            |            | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|------------------------|------------|--------------------|--------------------------------------------------------|----------------------------------|
| (5) | 34 Belagaum University |            |                    |                                                        |                                  |
|     | O                      | 3,715.00   |                    |                                                        |                                  |
|     | R                      | (-) 647.39 | 3,067.61           | 3,067.61                                               | ...                              |

Saving under ‘Grants-in-Aid – Salaries’ (₹647.39 lakh) was surrendered, without giving specific reasons.

(6) **103 Government Colleges and Institutes**

1 Government Colleges of Education

|   |          |     |     |     |
|---|----------|-----|-----|-----|
| O | 2,370.00 |     |     |     |
| R | 2,370.00 | ... | ... | ... |

(a) Saving under ‘CSS – Central Share – Rashtriya Uchhata Shiksha Abhiyana – Other Expenses’ (₹1,080.00 lakh – entire provision), ‘Scheduled Caste Sub Plan’ (₹244.00 lakh – entire provision) and ‘Tribal Sub Plan’ (₹98.00 lakh – entire provision) due to non-receipt of anticipated grants from Government of India, was surrendered.

(b) Saving under ‘CSS – State Share – Rashtriya Uchhatar Shiksha Abhiyana – Other Expenses’ (₹720.00 lakh – entire provision), ‘Scheduled Caste Sub Plan’ (₹162.00 lakh – entire provision) and ‘Tribal Sub Plan’ (₹66.00 lakh – entire provision) due to non-receipt of participation grants from Government of India, was surrendered.

(7) **104 Assistance to Non-Government Colleges and Institutes**

1 Collegiate Education

|   |               |           |           |     |
|---|---------------|-----------|-----------|-----|
| O | 1,04,165.00   |           |           |     |
| R | (-) 27,702.13 | 76,462.87 | 76,462.87 | ... |

Saving under ‘GIA – First Grade College – Grants-in-Aid – Salaries’ (₹27,702.13 lakh) was surrendered, without giving specific reasons.

(8) 2 Colleges of Education

|   |            |          |          |     |
|---|------------|----------|----------|-----|
| O | 6,702.00   |          |          |     |
| R | (-) 807.52 | 5,894.48 | 5,894.48 | ... |

Saving under ‘GIA to B.Ed colleges – Grants-in-Aid – Salaries’ (₹807.52 lakh) was surrendered, without giving specific reasons.

**GRANT NO.17 – EDUCATION – contd.**

|     | <i>Head</i>             |   | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-------------------------|---|--------------------|--------------------------------------------------------|----------------------------------|
| (9) | <b>107 Scholarships</b> |   |                    |                                                        |                                  |
|     | 1 Collegiate Education  |   |                    |                                                        |                                  |
|     |                         | O | 2,810.00           |                                                        |                                  |
|     |                         | R | (-) 2,278.48       | 531.52                                                 | 531.52                           |
|     |                         |   |                    |                                                        | ...                              |

(a) (i) Saving under ‘Exemption from payment of Full Fees to all Girls Students – Subsidies’ (₹1,702.53 lakh) was partly reappropriated (₹645.00 lakh) to other heads and partly surrendered (₹1,057.53 lakh) as the students applied for scholarship through SSP portal.

(ii) Saving under ‘Scheduled Caste Sub Plan’ (₹393.80 lakh) and ‘Tribal Sub Plan’ (₹155.82 lakh) as the students applied for scholarship through SSP portal, was surrendered.

(b) Saving under ‘Scholarship to Encourage Bright Students to Study Science at Degree Level – Scholarship and Incentives’ (₹16.33 lakh) as the students applied for scholarship through SSP portal, was surrendered.

(10) **112 Institutes of Higher Learning**

15 Various initiatives for Education improvement including Academy for Higher Education

|  |   |              |          |          |     |
|--|---|--------------|----------|----------|-----|
|  | O | 500.00       |          |          |     |
|  | S | 3,068.00     |          |          |     |
|  | R | (-) 1,000.00 | 2,568.00 | 2,568.00 | ... |

Additional funds under ‘Grants-in-Aid – General’ (₹3,068.00 lakh) provided through Supplementary Provision (First and Second Instalment) for implementing Samarthya-Sarathya Scheme as announced in Para 108 of Budget speech of 2021-22, maintenance of old equipment, other basic facilities and salaries of the staffs of DNA Research Centre, Dharwad and for completion of balance civil work, equipment and interior works of Higher Education Academy, Dharwad proved excessive, in view of saving (₹1,000.00 lakh) due to non-completion of tender procedure within 31.03.2023, was surrendered.

**GRANT NO.17 – EDUCATION – contd.**

|      | <i>Head</i>                                 |   | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|---------------------------------------------|---|--------------------|--------------------------------------------------------|----------------------------------|
| (11) | <b>04 Adult Education</b>                   |   |                    |                                                        |                                  |
|      | <b>200 Other Adult Education Programmes</b> |   |                    |                                                        |                                  |
|      | 1 No Description                            |   |                    |                                                        |                                  |
|      |                                             | O | ...                |                                                        |                                  |
|      |                                             | S | 987.39             |                                                        |                                  |
|      |                                             | R | (-) 246.85         | 740.54                                                 | 740.54                           |
|      |                                             |   |                    |                                                        | ...                              |

(a) Funds under ‘CSS – Central Share New India Literacy Program – Subsidiary Expenses’ (₹400.00 lakh) and ‘General Expenses’ (₹192.43 lakh) provided through Supplementary Provision (First Instalment) as Central Government Share for implementation of the Centrally Sponsored Scheme – New India Literacy Program proved excessive, in view of saving (₹100.00 lakh) and (₹48.11 lakh) respectively under these heads due to non-release of anticipated grants from Government of India, was surrendered.

(b) Funds under ‘CSS – State Share New India Literacy Program – Subsidiary Expenses’ (₹200.00 lakh) and ‘General Expenses’ (₹194.96 lakh) provided through Supplementary Provision (First Instalment) as State Government share for implementation of the Centrally Sponsored Scheme – New India Literacy Program proved excessive, in view of saving (₹50.00 lakh) and (₹48.74 lakh) respectively under these heads due to non-release of anticipated grants from Government of India, was surrendered.

|      |                                 |   |           |        |        |
|------|---------------------------------|---|-----------|--------|--------|
| (12) | <b>05 Language Development</b>  |   |           |        |        |
|      | <b>103 Sanskrit Education</b>   |   |           |        |        |
|      | 01 Government Sanskrit Colleges |   |           |        |        |
|      |                                 | O | 447.00    |        |        |
|      |                                 | R | (-) 78.98 | 368.02 | 368.02 |
|      |                                 |   |           |        | ...    |

Saving under ‘Salaries’ (₹78.98 lakh) was surrendered, without giving specific reasons.

|      |                                          |   |            |        |        |
|------|------------------------------------------|---|------------|--------|--------|
| (13) | <b>80 General</b>                        |   |            |        |        |
|      | <b>800 Other Expenditure</b>             |   |            |        |        |
|      | 48 Education Quality Improvement Program |   |            |        |        |
|      |                                          | O | 600.00     |        |        |
|      |                                          | S | 1.00       |        |        |
|      |                                          | R | (-) 100.85 | 500.15 | 500.15 |
|      |                                          |   |            |        | ...    |

**GRANT NO.17 – EDUCATION – contd.**

(a) Funds under 'Grants-in-Aid – General' (₹101.00 lakh) was provided partly through Supplementary Provision (First Instalment) (₹1.00 lakh) to provide funds to Regional Institute of English, Dakshina Kannada and partly through reappropriation (₹100.00 lakh) without giving specific reasons.

(b) Saving under 'Other Expenses' (₹197.21 lakh) was reappropriated to other heads, without giving specific reasons.

|      | <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> |
|------|----------------------------------|-----------|--------------------|----------------------------------------------------------|----------------------------------------|
| (14) | 49 Student Motivation Initiative |           |                    |                                                          |                                        |
|      | O                                | 500.00    |                    |                                                          |                                        |
|      | R                                | (-) 68.12 | 431.88             | 431.88                                                   | ...                                    |

Saving under 'Other Expenses' (₹68.12 lakh) was surrendered, without giving specific reasons.

(15) **2203 TECHNICAL EDUCATION**

**103 Technical Schools**

01 Junior Technical Schools

|   |           |        |        |     |
|---|-----------|--------|--------|-----|
| O | 519.00    |        |        |     |
| R | (-) 57.18 | 461.82 | 461.82 | ... |

Saving mainly under 'Salaries' (₹56.86 lakh) was surrendered, without giving specific reasons.

(16) **104 Assistance to Non-Government  
Technical Colleges and Institutes**

01 GIA to Polytechnics

|   |               |           |           |     |
|---|---------------|-----------|-----------|-----|
| O | 49,565.00     |           |           |     |
| R | (-) 18,030.96 | 31,534.04 | 31,534.04 | ... |

Saving under 'Grants-in-Aid – Salaries' (₹18,030.96 lakh) was partly reappropriated (₹2,102.25 lakh) to other heads and partly surrendered (₹15,928.71 lakh), without giving specific reasons.

(17) **107 Scholarships**

1 Scholarships and Seminars for  
Engineering Colleges and Polytechnics

|   |            |          |          |          |
|---|------------|----------|----------|----------|
| O | 2,600.00   |          |          |          |
| R | (-) 645.66 | 1,954.34 | 1,954.35 | (+) 0.01 |

## GRANT NO.17 – EDUCATION – contd.

(a) Additional funds under ‘Scholarships for Talented Students in Engineering Colleges and Polytechnics – Scheduled Caste Sub Plan’ (₹100.00 lakh) were provided through reappropriation towards payment of Scholarship on account of increase in admission of students.

(b) Saving under ‘Scholarship and Incentives’ (₹744.66 lakh) since the students had applied for scholarship through SSP portal, was surrendered.

| <i>Head</i>                                                     | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-----------------------------------------------------------------|--------------------|---------------------------|------------------------------|
| <i>(In lakhs of rupees)</i>                                     |                    |                           |                              |
| (18) <b>112 Engineering / Technical Colleges and Institutes</b> |                    |                           |                              |
| 07 GIA to Engineering Colleges                                  |                    |                           |                              |
| O 15,914.00                                                     |                    |                           |                              |
| R (-) 1,941.10                                                  | 13,972.90          | 13,972.90                 | ...                          |

Saving under ‘Grants-in-Aid – Salaries’ (₹1,941.10 lakh) was surrendered, without giving specific reasons.

(19) **2204 SPORTS AND YOUTH SERVICES**  
**102 Youth Welfare Programmes for Students**

|                        |          |          |           |
|------------------------|----------|----------|-----------|
| 1 National Cadet Corps |          |          |           |
| O 5,393.05             |          |          |           |
| R (-) 772.28           | 4,620.77 | 4,624.70 | (+ ) 3.93 |

(a) Additional funds under ‘National Cadet Corps – Contract / Outsource’ (₹86.94 lakh) provided through reappropriation for payment of salary to newly appointed posts proved excessive, in view of saving (₹58.37 lakh) surrendered, without giving specific reasons.

(b) Saving under ‘Salaries’ (₹243.21 lakh), ‘Subsidiary Expenses’ (₹422.71 lakh), ‘General Expenses’ (₹45.97 lakh), ‘Building Expenses’ (₹38.80 lakh) and ‘Honorarium’ (₹45.41 lakh) surrendered, without giving specific reasons.

(20) **2205 ART AND CULTURE**  
**101 Fine Arts Education**  
08 Music University

|             |        |        |     |
|-------------|--------|--------|-----|
| O 235.00    |        |        |     |
| R (-) 47.45 | 187.55 | 187.55 | ... |

Saving under ‘Grants-in-Aid – Salaries’ (₹47.45 lakh) was surrendered, without giving specific reasons.



## GRANT NO.17 – EDUCATION – contd.

(vi) Excess in the Revenue Section 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>             |                    |                               |                                  |
| <b>(1) 2058 STATIONERY AND PRINTING</b> |                    |                               |                                  |
| <b>103 Government Presses</b>           |                    |                               |                                  |
| 01 Government Presses                   |                    |                               |                                  |
| O                                       | 7,220.40           |                               |                                  |
| S                                       | 2.00               |                               |                                  |
| R                                       | (+ 279.85          | 7,502.25                      | 7,503.63                         |
|                                         |                    |                               | (+ 1.38                          |

(a) Funds under ‘Daily Wages’ (₹352.00 lakh) partly provided through Supplementary Provision (First Instalment) (₹1.00 lakh) for payment of salary to Daily Wages employees of Government Press for the year 2022-23 and partly through reappropriation (₹351.00 lakh) for payment of arrears of salary proved excessive, in view of saving (₹77.58 lakh) surrendered, without giving specific reasons.

(b) Funds under ‘Pension and Retirement Benefits’ (₹161.15 lakh) provided partly through supplementary provision (First Instalment) (₹1.00 lakh) for payment of gratuity to daily wages employees of Government Press for the year 2022-23 and partly through reappropriation (₹160.15 lakh) for payment of retirement gratuity.

(c) Additional funds under ‘Contract / Outsource’ (₹658.16 lakh) provided through reappropriation towards payment of arrears of salary to outsourced staff proved excessive, in view of saving (₹23.93 lakh) surrendered, without giving specific reasons.

(d) Additional funds under ‘Salaries’ (₹132.00 lakh) provided through reappropriation due to promotion of the officers proved unnecessary, in view of saving (₹287.73 lakh) surrendered, without giving specific reasons.

(e) Saving under ‘Materials and Supplies’ (₹576.39 lakh) was partly reappropriated (₹507.70 lakh) to other heads and partly surrendered (₹68.69 lakh), without giving specific reasons.

(f) Saving under ‘Building Expenses’ (₹37.69 lakh) was surrendered, without giving specific reasons.

**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>  |
| (2) <b>2202 GENERAL EDUCATION</b>                    |                    |                           |                              |
| <b>01 Elementary Education</b>                       |                    |                           |                              |
| <b>113 Samagra Shikshana</b>                         |                    |                           |                              |
| 01 CSS – State Share – Samagra Shikshana – Karnataka |                    |                           |                              |
| O                                                    | 13,423.00          |                           |                              |
| S                                                    | 38,297.03          |                           |                              |
| R                                                    | (+) 5,778.85       | 57,498.88                 | 63,279.15                    |
|                                                      |                    |                           | (+) 5,780.27                 |

(a) Funds under ‘Transfer of Salary Share to SNA’ (₹33,192.20 lakh) were provided through Supplementary Provision (First Instalment) for transfer of entire Central grants and the matching State grants for salary to SNAs bank account.

(b) Funds under ‘Subsidiary Expenses’ (₹5,104.83 lakh) were provided through Supplementary Provision (First Instalment) for transfer of the amount spent through treasury with respect to centrally sponsored scheme to the SNA bank account.

(c) Additional funds under ‘Other Expenses’ (₹2,586.95 lakh) provided through reappropriation towards obtaining matching State Grant against Central Share. Excess of (₹5,780.28 lakh) was due to a release of Central Grants after closure of Third and Final Instalment of Supplementary Provision.

(d) Additional funds under ‘Scheduled Caste Sub Plan’ (₹2,011.91 lakh) and ‘Tribal Sub Plan’ (₹1,115.10 lakh) were provided through reappropriation towards obtaining matching State grants against Central share.

(e) Additional funds under ‘Salaries’ (₹105.27 lakh) provided through reappropriation towards payment of salary to the officers / staff due to appointment on compassionate grounds proved excessive, in view of saving (₹40.38 lakh) surrendered, without giving specific reasons.

|     |                                                                 |               |           |            |
|-----|-----------------------------------------------------------------|---------------|-----------|------------|
| (3) | 02 CSS – Central Share – Samagra Shikshana Abhiyana – Karnataka |               |           |            |
|     | O                                                               | 14,400.00     |           |            |
|     | S                                                               | 60,680.05     |           |            |
|     | R                                                               | (+) 11,070.95 | 86,151.00 | 86,486.05  |
|     |                                                                 |               |           | (+) 335.05 |

## GRANT NO.17 – EDUCATION – contd.

(a) Funds under ‘Transfer of Salary Share to SNA’ (₹53,022.80 lakh) were provided through Supplementary Provision (First Instalment) for transfer of the entire Central Grants and the matching State Grants for salary to the SNAs bank accounts.

(b) Funds under ‘Subsidiary Expenses’ (₹7,657.25 lakh) were provided through Supplementary Provision (First Instalment) for transfer of the amount spent through treasury with respect to centrally sponsored scheme to the SNA bank account.

(c) Additional funds under ‘Other Expenses’ (₹6,380.43 lakh) provided through reappropriation towards payment of PAB approved recurring and non-recurring expenditure proved insufficient, in view of excess (₹335.05 lakh) due to release of Central grants after closure of Third and Final Instalment of Supplementary Provision.

(d) Additional funds under ‘Scheduled Caste Sub Plan’ (₹3,017.87 lakh) and ‘Tribal Sub Plan’ (₹1,672.65 lakh) were provided through reappropriation towards payment of PAB approved recurring and non-recurring expenditure.

| <i>Head</i> |                                                                       | <i>Total grant</i>          | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-------------|-----------------------------------------------------------------------|-----------------------------|---------------------------|------------------------------|
|             |                                                                       | <i>(In lakhs of rupees)</i> |                           |                              |
| (4)         | <b>196 Assistance to Zilla Panchayats / District Level Panchayats</b> |                             |                           |                              |
|             | 1 Zilla Panchayats                                                    |                             |                           |                              |
|             | O                                                                     | 8,459.15                    |                           |                              |
|             | R                                                                     | (+) 59.53                   | 8,518.68                  | 8, 518.68 ...                |

Additional funds mainly under ‘Block Assistance to Zilla Panchayats – Shivamogga’ (₹29.87 lakh) and ‘Hassan’ (₹22.06 lakh) were provided through reappropriation to meet the expenditure towards payment of salary due to promotion and filling up of vacant posts.

|     |                                         |              |           |                        |
|-----|-----------------------------------------|--------------|-----------|------------------------|
| (5) | <b>02 Secondary Education</b>           |              |           |                        |
|     | <b>001 Direction and Administration</b> |              |           |                        |
|     | 01 Director of Pre-University Education |              |           |                        |
|     | O                                       | 10,286.00    |           |                        |
|     | S                                       | 1,100.00     |           |                        |
|     | R                                       | (+) 1,509.63 | 12,895.63 | 11,854.48 (-) 1,041.15 |

(a) Additional funds under ‘Material and Supplies’ (₹1,100.00 lakh) provided through supplementary provision (First Instalment) to meet expenditure towards examination expenses to Department of Pre-University Education proved excessive, in view of final saving (₹912.73 lakh), reasons for which have not been intimated (July 2023).

## **GRANT NO.17 – EDUCATION – contd.**

(b) Additional funds under ‘Subsidiary Expenses’ (₹832.34 lakh) provided through reappropriation to meet expenditure towards payment of remuneration the staff who have worked during second year pre university exam proved excessive, in view of final saving (₹128.44 lakh), reasons for which have not been intimated (July 2023).

(c) Additional funds under ‘Travel Expenses’ (₹679.62 lakh) provided through reappropriation proved excessive, in view of final saving (₹204.59 lakh) surrendered, without giving specific reasons.

(d) Additional funds under ‘Transport Expenses’ (₹160.00 lakh) provided through reappropriation proved excessive, in view of final saving (₹57.41 lakh) surrendered, without giving specific reasons.

(e) Additional funds under ‘Grants-in-Aid – General’ (₹126.00 lakh) were provided through reappropriation to meet expenditure towards refund of pending admission fees of students First and Second year Pre-University Course.

(f) Additional funds under ‘Contract / Outsource’ (₹141.00 lakh) were provided through reappropriation, without giving specific reasons proved excessive, in view of saving (₹22.08 lakh) surrendered, without giving specific reasons.

(g) Additional funds under ‘Building Expenses’ (₹22.00 lakh) were provided through reappropriation, to meet the expenditure towards revised rent of the building.

(h) Additional funds under ‘Salaries’ (₹220.89 lakh) were provided through reappropriation due to transfer and promotion of the Officers proved excessive, in view of saving (₹122.90 lakh) surrendered, reasons for which have not been intimated (July 2023).

(i) Saving under ‘Other Expenses’ (₹253.78 lakh) was partly reappropriated to (₹192.00 lakh) to other heads and partly surrendered (₹61.78 lakh) without giving specific reasons.

**GRANT NO.17 – EDUCATION – contd.**

|     | <i>Head</i>                                          |   | <i>Total grant</i> | <i>Actual expenditure</i><br><i>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|------------------------------------------------------|---|--------------------|----------------------------------------------------------|----------------------------------|
| (6) | 06 Commissionerate of Public Instruction,<br>Dharwad |   |                    |                                                          |                                  |
|     |                                                      | O | 978.00             |                                                          |                                  |
|     |                                                      | S | 5.00               |                                                          |                                  |
|     |                                                      | R | (+) 69.13          | 1,052.13                                                 | 1,044.15                         |
|     |                                                      |   |                    |                                                          | (-) 7.98                         |

(a) Additional funds under ‘Other Expenses (₹5.00 lakh) were provided through Supplementary provision (First Instalment) for payment of honorarium, to the retired District Judge for attending court cases pending to Additional Commissioner, Commissionerate of Public Instruction, Dharwad.

(b) Additional funds under Salaries’ (₹130.00 lakh) provided through reappropriation to meet the expenditure towards payment of salary to officers / staff proved excessive, in view of saving (₹78.57 lakh) surrendered, without giving specific reasons.

|     |                                                       |   |          |          |            |
|-----|-------------------------------------------------------|---|----------|----------|------------|
| (7) | 07 Karnataka Secondary Education<br>Examination Board |   |          |          |            |
|     |                                                       | O | 1,474.00 |          |            |
|     |                                                       | S | 4.00     |          |            |
|     |                                                       | R | (+) 1.70 | 1,479.70 | 2,469.14   |
|     |                                                       |   |          |          | (+) 989.44 |

Funds under ‘Subsidiary Expenses’ (₹1.00 lakh), ‘Travel Expenses’ (₹1.00 lakh), ‘Secret Service Expenses’ (₹1.00 lakh) and ‘Materials and Supplies’ (₹1.00 lakh) provided through Supplementary Provision (Second Instalment) proved insufficient, in view of excess (₹50.00 lakh), (₹50.00 lakh), (₹799.00 lakh) and (₹100.00 lakh) respectively, reasons for which have not been intimated (July 2023).

|     |                                                                           |
|-----|---------------------------------------------------------------------------|
| (8) | <b>196 Assistance to Zilla Panchayats /<br/>District Level Panchayats</b> |
|     | 6 Rashtriya Madhyamika Shikshana<br>Abhiyana                              |

|  |   |            |        |        |     |
|--|---|------------|--------|--------|-----|
|  | O | 641.56     |        |        |     |
|  | R | (+) 127.00 | 768.56 | 768.56 | ... |

Additional funds mainly under ‘Belagavi’ (₹37.70 lakh), ‘Vijayapur’ (₹19.10 lakh) and ‘Uttara Kannada’ (₹18.73 lakh) were provided through reappropriation to meet the expenditure towards payment of salary.

**GRANT NO.17 – EDUCATION – contd.**

|     | <i>Head</i>                               |            | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-------------------------------------------|------------|--------------------|--------------------------------------------------------|----------------------------------|
| (9) | <b>03 University and Higher Education</b> |            |                    |                                                        |                                  |
|     | <b>001 Direction and Administration</b>   |            |                    |                                                        |                                  |
|     | 01 Director of Collegiate Education       |            |                    |                                                        |                                  |
|     | O                                         | 1,750.00   |                    |                                                        |                                  |
|     | R                                         | (+) 147.75 | 1,897.75           | 1,891.76                                               | (-) 5.99                         |

(a) Additional funds under ‘Salaries’ (₹365.09 lakh) provided through reappropriation for filling up of vacant posts and promotion proved excessive, in view of saving (₹364.62 lakh) surrendered, without giving specific reasons.

(b) Additional funds under ‘General Expenses’ (₹100.00 lakh), ‘Building Expenses’ (₹42.56 lakh) and ‘Transport Expenses’ (₹22.00 lakh) were provided through reappropriation, without giving specific reasons.

|      |                                       |            |        |        |     |
|------|---------------------------------------|------------|--------|--------|-----|
| (10) | <b>102 Assistance to Universities</b> |            |        |        |     |
|      | 35 Janapada University                |            |        |        |     |
|      | O                                     | 326.00     |        |        |     |
|      | R                                     | (+) 289.41 | 615.41 | 615.41 | ... |

Additional funds under ‘Grants-in-Aid – General’ (₹300.00 lakh) was provided through reappropriation for the construction works of Kala Bhavan and Museum building of the University was partially offset by saving of ₹10.59 lakh under ‘Grants-in-Aid – Salaries’, was surrendered, without giving specific reasons.

|      |                                      |           |        |        |     |
|------|--------------------------------------|-----------|--------|--------|-----|
| (11) | <b>40 Bengaluru North University</b> |           |        |        |     |
|      | O                                    | 416.00    |        |        |     |
|      | R                                    | (+) 26.10 | 442.10 | 442.10 | ... |

Additional funds under ‘Grants-in-Aid – Salaries’ (₹33.00 lakh) provided through reappropriation to meet the expenditure towards payment of salary to the Vice Chancellor and lectures who were promoted to higher cadre and appointment of staff (one in number) on deputation was partially offset by saving of ₹6.90 lakh, was surrendered, without giving specific reasons.

**GRANT NO.17 – EDUCATION – contd.**

|      | <i>Head</i>                    |            | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|--------------------------------|------------|--------------------|--------------------------------------------------------|----------------------------------|
| (12) | 43 Maharani Cluster University |            |                    |                                                        |                                  |
|      | O                              | 243.00     |                    |                                                        |                                  |
|      | R                              | (+) 180.78 | 423.78             | 423.78                                                 | ...                              |

Additional funds under 'Grants-in-Aid – General' (₹182.08 lakh) were provided through reappropriation to meet the expenditure towards payment of property tax.

|      |                              |           |        |        |     |
|------|------------------------------|-----------|--------|--------|-----|
| (13) | <b>80 General</b>            |           |        |        |     |
|      | <b>800 Other Expenditure</b> |           |        |        |     |
|      | 30 Bharath Sevalal           |           |        |        |     |
|      | O                            | 179.00    |        |        |     |
|      | R                            | (+) 43.28 | 222.28 | 222.28 | ... |

Additional funds under 'Grants-in-Aid – Salaries' (₹52.77 lakh) were provided through reappropriation to meet expenditure towards payment of salary to the office/staff.

|      |                                         |           |          |          |           |
|------|-----------------------------------------|-----------|----------|----------|-----------|
| (14) | <b>2203 TECHNICAL EDUCATION</b>         |           |          |          |           |
|      | <b>001 Direction and Administration</b> |           |          |          |           |
|      | 01 Direction of Technical Education     |           |          |          |           |
|      | O                                       | 1,511.00  |          |          |           |
|      | R                                       | (+) 58.94 | 1,569.94 | 1,554.83 | (-) 15.11 |

(a) Additional funds under 'Salaries' (₹92.48 lakh) provided through reappropriation to meet the expenditure towards payment of salary to the officers due to filling up of vacant posts proved excessive, in view of saving (₹80.16 lakh) surrendered, without giving specific reasons.

(b) Additional funds under 'Building Expenses' (₹28.40 lakh) and 'Transport Expenses' (₹28.00 lakh) provided through reappropriation to meet expenditure towards electricity and transport charges due to implementation of National Education Programme proved excessive, in view of saving (₹13.41 lakh) under 'Transport Expenses' was surrendered, without giving specific reasons.

|      |                                                                      |            |        |        |     |
|------|----------------------------------------------------------------------|------------|--------|--------|-----|
| (15) | <b>108 Examinations</b>                                              |            |        |        |     |
|      | 01 Expenditure towards Paper Valuations,<br>TA / DA and Remuneration |            |        |        |     |
|      | O                                                                    | 553.00     |        |        |     |
|      | R                                                                    | (+) 436.78 | 989.78 | 989.78 | ... |

## GRANT NO.17 – EDUCATION – contd.

Additional funds under ‘Subsidiary Expenses’ (₹150.00 lakh), ‘Travel Expenses’ (₹120.00 lakh) and ‘General Expenses’ (₹180.00 lakh) were provided through reappropriation to meet the expenditure towards payment of TA / DA to the lecturers due to additional duty of examination.

| <i>Head</i>                                        | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|----------------------------------------------------|--------------------|---------------------------|------------------------------|
|                                                    |                    |                           | <i>(In lakhs of rupees)</i>  |
| (16) <b>2205 ART AND CULTURE</b>                   |                    |                           |                              |
| <b>105 Public Libraries</b>                        |                    |                           |                              |
| 01 Public Libraries – Direction and Administration |                    |                           |                              |
| O                                                  | 6,826.24           |                           |                              |
| R                                                  | (+ 871.12          | 7,697.36                  | 7,689.11                     |
|                                                    |                    |                           | (-) 8.25                     |

(a) Additional funds under ‘Other Expenses’ (₹889.22 lakh) provided through reappropriation for payment of balance amount towards purchase of books.

(b) Additional funds under ‘Subsidiary Expenses’ (₹281.40 lakh) provided through reappropriation to meet expenditure towards payment of remuneration.

(c) Additional funds under ‘Salaries’ (₹80.19 lakh) provided through reappropriation to meet the expenditure towards payment of salary to the officers / staff proved unnecessary, in view of saving (₹355.37 lakh) surrendered, without giving specific reasons.

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

- (1) **4202 CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE**
- 01 General Education**
- 201 Elementary Education**
- 1 Buildings

|   |              |           |           |         |
|---|--------------|-----------|-----------|---------|
| O | 51,650.00    |           |           |         |
| S | 190.00       |           |           |         |
| R | (-) 9,858.10 | 41,981.90 | 41,981.91 | (+ 0.01 |

(a) Additional funds under ‘Infrastructure for Primary Schools – Other Expenses’ (₹190.00 lakh) were provided through Supplementary provision (First Instalment) for the land and building of Government Model Senior Primary School, Uppinangadi, Puttur taluk acquired for the widening of National Highway and construction of rooms of this school.



## GRANT NO.17 – EDUCATION – contd.

(b) Additional funds under ‘Special Development Plan’ (₹5,387.87 lakh) were provided through reappropriation for the development of schools in aspirational taluks.

(c) Saving under ‘Special Development Plan – NABARD’ (₹5,387.87 lakh) due to non-receipt of approval under NABARD-28 Tranche Project, was reappropriated to other heads.

(d) Saving under ‘NABARD Works’ (₹9,858.02 lakh) was surrendered, without giving specific reasons.

| <i>Head</i> |                                | <i>Total grant</i>          | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|-------------|--------------------------------|-----------------------------|---------------------------|------------------------------|
|             |                                | <i>(In lakhs of rupees)</i> |                           |                              |
| (2)         | <b>202 Secondary Education</b> |                             |                           |                              |
|             | 1 Buildings                    |                             |                           |                              |
|             | O                              | 25,836.00                   |                           |                              |
|             | S                              | 18,000.00                   |                           |                              |
|             | R                              | (-) 5,705.87                | 38,130.13                 | 38,130.13 ...                |

(a) (i) Additional funds under ‘Infrastructure Facilities for High Schools and PU Colleges – Construction’ (₹18,000.00 lakh) were provided through Supplementary Provision (First and Second Instalment) for implementation of 2022-23 budget speech Para no.308 and construction and repair works of class rooms of Government school and colleges.

(ii) Saving under ‘NABARD Works’ (₹5,703.87 lakh) was surrendered, without giving specific reasons.

|     |                                            |              |           |               |
|-----|--------------------------------------------|--------------|-----------|---------------|
| (3) | <b>203 University and Higher Education</b> |              |           |               |
|     | 1 Buildings                                |              |           |               |
|     | O                                          | 33,000.00    |           |               |
|     | R                                          | (-) 6,933.12 | 26,066.88 | 26,066.88 ... |

(a) (i) Additional funds under ‘First Grade College Buildings – Scheduled Caste Sub Plan’ (₹365.00 lakh) and ‘Tribal Sub Plan’ (₹223.00 lakh) were provided through reappropriation due to revised estimates of building works.

(ii) Saving under ‘Special Development Plan’ (₹20.25 lakh) was surrendered, without giving specific reasons.

**GRANT NO.17 – EDUCATION – conclud.**

(b) Saving under ‘CSS – Central Share – Rashtriya Uchatar Shiksha Abhiyana (Capital Works) – Other Expenses’ (₹4,500.00 lakh – entire provision) due to non-receipt of anticipated grants from Government of India, was surrendered.

(c) Saving under ‘CSS – State Share – Rashtriya Uchatar Shiksha Abhiyana (Capital Works) – Other Expenses’ (₹3,000.00 lakh – entire provision) due to non-receipt of anticipated grants from Government of India, was surrendered.

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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			
4851	CAPITAL OUTLAY ON VILLAGE AND SMALL INDUSTRIES			
4852	CAPITAL OUTLAY ON IRON AND STEEL INDUSTRIES			
4860	CAPITAL OUTLAY ON CONSUMER INDUSTRIES			
6852	LOANS FOR IRON AND STEEL INDUSTRIES			
6860	LOANS FOR CONSUMER INDUSTRIES			
6885	OTHER LOANS TO INDUSTRIES AND MINERALS			
Revenue –				
Original	10,83,46,17	12,53,73,53	12,22,63,89	(-) 31,09,64
Supplementary	1,70,27,36			
Amount surrendered during the year (March 2023)					29,51,60
Capital –				
Original	10,54,54,29	12,84,57,29	10,36,00,14	(-) 2,48,57,15
Supplementary	2,30,03,00			
Amount surrendered during the year (March 2023)					2,42,76,75

NOTES AND COMMENTS:

(i) The expenditure under the Revenue Section ₹9,933.57 lakh initially met through the additional releases by six executive orders was later on regularised through Supplementary Provision.

GRANT NO.18 - COMMERCE AND INDUSTRIES – contd.

(ii) An amount of ₹2,951.60 lakh was surrendered in the Revenue Section.

(iii) The expenditure under the Capital Section ₹20,159.00 lakh initially met through the additional releases by four executive orders was later on regularised through Supplementary Provision.

(iv) An amount of ₹24,276.75 lakh was surrendered in the in the Capital Section.

(v) Saving 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)	2851 VILLAGE AND SMALL INDUSTRIES			
	102 Small Scale Industries			
	83 Assistance to MSMEs and other Expenses			

O	21,950.00			
R	(-) 3,597.53	18,352.47	18,352.45	(-) 0.02

(a) Additional funds under ‘General Expenses’ (₹55.77 lakh) were provided through reappropriation towards administrative expenses of the Karnataka State Coir Development Corporation.

(b) Additional funds under ‘Tribal Sub Plan’ (₹200.00 lakh) were provided through reappropriation, without giving specific reasons.

(c) Saving under ‘Subsidies’ (₹3,853.30 lakh) was reappropriated to other heads, without giving specific reasons.

(2) **103 Handloom Industries**
69 Weavers Package – KHDC

O	1,200.00			
S	600.00			
R	(-) 300.00	1,500.00	1,500.00	...

Additional funds under ‘Subsidies’ (₹600.00 lakh) provided through Supplementary Provision (Second, Third and Final Instalment) to supply clothes under Vidya Vikasa Scheme and payment of conversion charges to weavers under weavers package – KHDC Scheme proved excessive in view of saving (₹300.00 lakh) reappropriated to other heads, without giving specific reasons.

GRANT NO.18 - COMMERCE AND INDUSTRIES – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(3)	72 Subsidy for establishment of SME Units under SCSP-TSP			
	O 10,000.00			
	R (-) 2,900.00	7,100.00	7,100.00	...
(a) Saving under 'Scheduled Caste Sub Plan' (₹600.00 lakh) was reappropriated to other heads, without giving specific reasons. Saving occurred under this head during 2021-22 also.				
(b) Saving under 'Tribal Sub Plan' (₹2,300.00 lakh) was partly reappropriated (₹200.00 lakh) to other heads and partly surrendered (₹2,100.00 lakh) without giving specific reasons. Saving occurred under this head during 2021-22 also.				
(4)	800 Other expenditure			
	01 Payments under the Karnataka Guarantee of Services Act	50.00	...	(-) 50.00
Reasons for saving under 'Compensatory Cost' (₹50.00 lakh – entire provision) have not been intimated (July 2023). Saving occurred under this head during 2021-22 and 2020-21 also.				
(5)	02 Vacant Post Provision			
	O 737.00			
	R (-) 737.00	...	...	...
Funds under 'Other Allowance' (₹737.00 lakh – entire provision) was partly reappropriated (₹642.87 lakh) to other salary heads and partially surrendered (₹94.13 lakh) without giving specific reasons. Saving occurred under this head during 2021-22 also.				
(6)	2853 NON-FERROUS MINING AND METALLURGICAL INDUSTRIES			
	02 Regulation and Development of Mines			
	102 Mineral Exploration			
	15 Environmental Geological Wing of the Department			
	O 1,500.00			
	R (-) 602.60	897.40	897.40	...

GRANT NO.18 - COMMERCE AND INDUSTRIES – contd.

Saving under 'Other Expenses' (₹602.60 lakh) was partly reappropriated (₹545.17 lakh) to other heads and partly surrendered (₹57.43 lakh) without giving specific reasons. Saving occurred under this head during 2021-22 also.

(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)	2851 VILLAGE AND SMALL INDUSTRIES			
	102 Small Scale Industries			
	76 Subsidized Industrial Plots for SC and STs			
	O 20,000.00			
	S 7,500.00			
	R (+) 1,200.00	28,700.00	28,700.00	...

(a) Additional funds under 'Scheduled Caste Sub Plan' (₹7,050.00 lakh) were partly provided through Supplementary Provision (Third and Final Instalment) (₹6,000.00 lakh) and partly through reappropriation (₹1,050.00 lakh) to clear the dues of subsidy for plots allotted to SC / ST entrepreneurs.

(b) Additional funds under and 'Tribal Sub Plan' (₹1,650.00 lakh) were partly provided through Supplementary Provision (Third and Final Instalment) (₹1,500.00 lakh) and partly through reappropriation (₹150.00 lakh) to clear the dues of Subsidy for plots allotted to SC / ST entrepreneur.

(2)	103 Handloom Industries			
	62 Weavers package			
	O 10,800.00			
	R (+) 1,777.00	12,577.00	12,577.00	...

(a) Additional funds under 'Subsidies' (₹2,377.00 lakh) were provided through reappropriation to pay the arrears of Electricity Subsidy Scheme.

(b) Saving under 'Scheduled Caste Sub Plan' (₹450.00 lakh) was reappropriated to other heads, without giving specific reasons.

(c) Saving under 'Tribal Sub Plan' (₹150.00 lakh) was reappropriated to other heads, without giving specific reasons.

GRANT NO.18 - COMMERCE AND INDUSTRIES – contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(3)	71 Loan waiver for Weavers				
	O	...			
	S	163.39			
	R	(+) 198.05	361.44	361.44	...

Funds under ‘Financial Assistance / Relief’ (₹361.44 lakh) were partly provided through Supplementary Provision (First Instalment) (₹163.39 lakh) to Weavers under Loan waiver for weavers scheme to clear the dues and partly provided through reappropriation (₹198.05 lakh) for payment of arrears to waive off the weavers cash credit loan.

(4)	106 Coir Industries				
	12 Assistance to Coir Sector – Tengu Bhagya				
	O	750.00			
	S	1,997.97			
	R	(+) 799.48	3,547.45	3,547.45	...

Additional funds under ‘Financial Assistance / Relief’ (₹2,797.45 lakh) were partly provided through Supplementary Provision (Third and Final & First Instalment) (₹1,997.97 lakh) to clear the dues of Coir Sector under Kalpavruksha Kayaka Yojane, Tiptur Coir cluster SPV and partly provided through reappropriation (₹799.48 lakh) to release the MDA amount of Centre’s share for the year 2020-21.

(5)	2852 INDUSTRIES				
	08 Consumer Industries				
	202 Textiles				
	7 Garments				
	O	11,900.00			
	R	(+) 500.00	12,400.00	12,399.97	(-) 0.03

Additional funds under ‘Subsidies’ (₹500.00 lakh) were provided through reappropriation, without giving specific reasons.

(6)	80 General				
	102 Industrial Productivity				
	02 Export and Trade Promotion				
	O	2,900.00			
	S	6,019.00			
	R	(+) 770.00	9,689.00	9,689.00	...

GRANT NO.18 - COMMERCE AND INDUSTRIES – contd.

(a) Additional funds under ‘Other Expenses’ (₹6,462.00 lakh) were partly provided through Supplementary Provision (First, Second, Third and Final Instalment) (₹6,019.00 lakh) to implement Green Park Project by NGEF and for the 5th World Coffee Conference and Expo, to organize invest Karnataka – 2022 programme to be held in November and to establish GI pavilion in BIAL and partly provided through reappropriation (₹443.00 lakh) to M/s BCG Professional fee payment and WEF AM – 2022 programme.

(b) Additional funds under and ‘Modernisation’ (₹527.00 lakh) provided through reappropriation for Aero India – 2023 Programme, proved excessive, in view of saving (₹200.00 lakh) surrendered for Non receipts of Study / feasibility report.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(7) 2853 NON– FERROUS MINING AND METALLURGICAL INDUSTRIES			
02 Regulation and Development of Mines			
001 Direction and Administration			
01 Director of Geology			
O	4,992.55		
R	(+ 405.20	5,397.75	5,437.73
			(+ 39.98

(a) Additional funds under ‘Salaries’ (₹137.97 lakh) were provided through reappropriation proved unnecessary, in view of saving (₹242.35 lakh) surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 also.

(b) Additional funds under ‘Contract / Outsource’ (₹72.39 lakh) were provided through reappropriation for payment of salary to Outsourced Employees of Mineral Exploration.

(c) Additional funds under ‘Modernisation’ (₹400.00 lakh) provided through reappropriation to overcome the shortage of funds proved insufficient, in view of excess (₹49.88 lakh) reasons for which have not been intimated (July 2023).

(d) Additional funds under ‘Transport Expenses’ (₹50.00 lakh) were provided through reappropriation, without giving specific reasons.

(e) Saving under ‘Non-Salaries’ (₹21.59 lakh) was surrendered, without giving specific reasons.

GRANT NO.18 - COMMERCE AND INDUSTRIES – conold.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(8)	797 Transfer to Reserve Fund / Deposit Accounts			
	01 Transfer of EPF to Fund Account	400.00	683.52	(+) 283.52

Expenditure under this head (₹683.52 lakh) depends on actual collection of Environment Protection Fees. Excess of ₹283.52 lakh indicates that the actual receipt of EPF is more than the estimated receipts which stood transferred from the Consolidated Fund of the State to the Fund Head under Public Account of the State.

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

(1)	4860 CAPITAL OUTLAY ON COSUMER INDUSTRIES			
	04 Sugar			
	004 Research and Development			
	01 Development of Roads in Sugar Factory Areas	1,000.00	737.93	(-) 262.07

Reasons for saving under 'Roads' (₹262.07 lakh) have not been intimated (July 2023).

(2)	6852 LOANS FOR IRON AND STEEL INDUSTRIES			
	02 Manufacture			
	190 Loans to Public Sector and Other Undertakings			
	4 Other Industries	500.00	181.66	(-) 318.34

Reasons for saving under 'State Renewal Fund (VRS and Other Reliefs) – Loans' (₹318.34 lakh) have not been intimated (July 2023). Saving occurred under this head during 2020-21 and 2021-22 also.

(3)	800 Other Loans			
	01 Loan against VAT Payment to Industrial Units			
		O 1,00,000.00		
		R (-) 24,776.75	75,223.25	75,223.25 ...

Saving under 'Loans' (₹24,776.75 lakh) were partly reappropriated (₹1,000.00 lakh) to other heads and partly surrendered (₹23,776.75 lakh) without giving specific reasons.

GRANT NO.18 - COMMERCE AND INDUSTRIES – contd.

	<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(4)	6860 LOANS FOR CONSUMER INDUSTRIES				
	05 Paper and Newsprint				
	190 Loans to Public Sector and Other Undertakings				
	1 Loans to Mysore Paper Mills Limited				
		O	2,444.29		
		S	2,545.00		
		R	(-) 500.00	4,489.29	4,489.29 ...

Additional funds under 'Loans' (₹2,545.00 lakh) provided through Supplementary Provision (First, Third and Final Instalment) towards the payment of principal and interest on debentures of Mysore Paper Mill and as bridge loan for working capital for MySugar Company, proved excessive, in view of saving (₹500.00 lakh) reappropriated to other heads, without giving specific reasons.

(5)	6885 OTHER LOANS TO INDUSTRIES AND MINERALS				
	60 Others				
	800 Other Loans				
	3 Invoking of Guarantees				
		O	500.00		
		R	(-) 500.00	...	... ...

Saving under 'Loans' (₹500.00 lakh – entire provision) was surrendered, without giving specific reasons.

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

(1)	6860 LOANS FOR CONSUMER INDUSTRIES				
	04 Sugar				
	190 Loans to Public Sector and Other Undertakings				
	2 Working Capital Assistance and other Loans				
		O	1,000.00		
		S	2,258.00		
		R	(+) 1,500.00	4,758.00	4,758.00 ...

GRANT NO.18 - COMMERCE AND INDUSTRIES – conclud.

Additional funds under ‘Loans to MySugar (MYSUGAR) Company – Loans’ (₹3,758.00 lakh) were partly provided through Supplementary Provision (First Instalment) (₹2,258.00 lakh) for the purpose of Repair and Maintenance of Machinery and to start the Company and partly through reappropriation (₹1,500.00 lakh) towards working capital for the factories.

(ix) ENVIRONMENT PROTECTION FUND: During the year 2016-17, the Government of Karnataka has created Environment Protection Fund under the Public Account of the State in order to mitigate the environmental losses sustained during mining/quarrying in the Non-Forest Land / Patta Land / Revenue Land.

The collection of Environmental Protection Fee for each financial year to be accounted under the Head of account ‘0853-00-800-0-02 – Environmental Protection Fund’ that shall be transferred to Reserve Fund account ‘8229-00-200-0-24’ by debiting ‘2853-02-797-0-01-261’ Inter Account Transfer, against which funds are provided in the Budget Estimates.

The expenditure to be met out of the fund shall also be provided either in budget or in supplementary provision every year against which the initial expenditure are accounted and shown as met out of the fund by operating the minor head 902 for which necessary deduct provision shall be made under ‘2853-02-902-0-00-261’.

There was an opening balance of ₹11,142.66 lakh as on 1 April 2022. During the year 2022-23, an amount of ₹683.52 lakh initially booked as receipts under this grant was transferred as resources to the Fund Head and an amount of ₹187.52 lakh initially booked as expenditure under this grant, was shown as met out of the Fund Head vide this grant, leaving a balance of ₹11,638.66 lakh (Cr.) to the end of 31 March 2023.

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**GRANT NO.19 - URBAN DEVELOPMENT  
(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>2215</b>         | <b>WATER SUPPLY AND<br/>SANITATION</b>                                                          |                                 |                               |                                  |
| <b>2217</b>         | <b>URBAN DEVELOPMENT</b>                                                                        |                                 |                               |                                  |
| <b>3604</b>         | <b>COMPENSATION AND<br/>ASSIGNMENTS TO LOCAL<br/>BODIES AND PANCHAYATI RAJ<br/>INSTITUTIONS</b> |                                 |                               |                                  |
| <b>4215</b>         | <b>CAPITAL OUTLAY ON WATER<br/>SUPPLY AND SANITATION</b>                                        |                                 |                               |                                  |
| <b>4217</b>         | <b>CAPITAL OUTLAY ON URBAN<br/>DEVELOPMENT</b>                                                  |                                 |                               |                                  |
| <b>6215</b>         | <b>LOANS FOR WATER SUPPLY<br/>AND SANITATION</b>                                                |                                 |                               |                                  |
| <b>6217</b>         | <b>LOANS FOR URBAN<br/>DEVELOPMENT</b>                                                          |                                 |                               |                                  |

**Revenue –**

|                                                    |             |             |             |                |
|----------------------------------------------------|-------------|-------------|-------------|----------------|
| Original                                           | 84,31,18,56 |             |             |                |
| Supplementary                                      | 13,28,13,01 | 97,59,31,57 | 89,46,28,76 | (-) 8,13,02,81 |
| Amount surrendered during the<br>year (March 2023) |             |             |             | 6,23,48,32     |

**Capital –**

|                                                    |             |             |             |              |
|----------------------------------------------------|-------------|-------------|-------------|--------------|
| Original                                           | 76,44,52,00 |             |             |              |
| Supplementary                                      | 6,20,46,00  | 82,64,98,00 | 82,01,18,40 | (-) 63,79,60 |
| Amount surrendered during the<br>year (March 2023) |             |             |             | 99,26,00     |

**NOTES AND COMMENTS:**

(i) The expenditure under Revenue Section of Voted Grant ₹1,22,795.14 lakh initially met through additional releases by eight executive orders, was later on regularised through Supplementary Provision.

## GRANT NO.19 - URBAN DEVELOPMENT – contd.

(ii) An amount of ₹62,348.32 lakh was surrendered, in the Revenue Section.

(iii) An amount of ₹9,926.00 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>2217 URBAN DEVELOPMENT</b>             |                    |                                                        |                                  |
|     | <b>05 Other Urban Development Schemes</b> |                    |                                                        |                                  |
|     | <b>001 Direction and Administration</b>   |                    |                                                        |                                  |
|     | 1 Town and Regional Planning              |                    |                                                        |                                  |
|     | O 6,299.08                                |                    |                                                        |                                  |
|     | S 19.01                                   |                    |                                                        |                                  |
|     | R (+) 104.49                              | 6,422.58           | 5,096.09                                               | (-) 1,326.49                     |

(a) (i) Additional funds under ‘Director of Town Planning – Transport Expenses’ (₹14.14 lakh) provided through Supplementary Provision (Third and Final Instalment) due to price escalation of rented vehicle in 2022-23.

(ii) Final saving under ‘Director of Town Planning – Salaries’ (₹614.29 lakh) was due to economy measures.

(b) (i) Additional funds under ‘DUDC – Salaries’ (₹26.59 lakh) provided through reappropriation for payment of pay and allowances and salary arrears proved unnecessary, in view of final saving (₹517.94 lakh) reasons for which have not been intimated (July 2023).

(ii) Additional funds under ‘Transport Expenses’ (₹63.03 lakh) was provided through reappropriation towards hike in fuel price.

(iii) Reasons for final saving under ‘Salary of Board / Corporation Staff Working in the State Government’ (₹138.13 lakh) have not been intimated (July 2023).

(c) Funds under ‘Elections to ULB’s – Establishment – Contract / Outsource’ (₹4.87 lakh) were provided through Supplementary Provision (First Instalment) towards payment of Salaries to the employees working in State Election commission.

**GRANT NO.19 - URBAN DEVELOPMENT – 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>191 Assistance to Local Bodies,<br/>Corporations, Urban<br/>Development Authorities, Town<br/>Improvement Boards, etc.,</b> |                    |                                                        |                                  |
|     | 1 Bangalore Metropolitan Regional<br>Development Authority                                                                     |                    |                                                        |                                  |
|     | O 1,29,100.00                                                                                                                  |                    |                                                        |                                  |
|     | S 24,513.00                                                                                                                    |                    |                                                        |                                  |
|     | R (-) 71,267.05                                                                                                                | 82,345.95          | 79,850.05                                              | (-) 2,495.90                     |

(a) Saving under ‘Election to Urban Local Bodies in the State – Other Expenses’ (₹841.25 lakh) partly reappropriated (₹100.60 lakh) and partly surrendered (₹740.65 lakh) as the election was not held for the current period. Reasons for final saving (₹2,492.90 lakh) have not been intimated (July 2023).

(b) Saving under ‘CSS – Central Share – Smart City proposal under Smart City Mission – Other Expenses’ (₹38,515.80 lakh) was reappropriated to other heads, without giving specific reasons.

(c) Saving under ‘CSS – State Share – Smart City Mission – Other Expenses’ (₹45,000.00 lakh) due to non-receipt of expected grants from Government of India, was reappropriated to other heads.

(d) Additional funds under ‘CSS – Central Share – Bengaluru Smart City – Other Expenses’ (₹12,300.00 lakh) partly provided through Supplementary Provision (First Instalment) (₹4,900.00 lakh) as Central Assistance to Bengaluru and partly through reappropriation (₹7,400.00 lakh) without giving specific reasons, proved excessive, in view of saving (₹2,500.00 lakh) surrendered, due to non-receipt of expected grants from Government of India.

(e) Additional funds under ‘CSS – Central Share – Hubballi Dharwad Smart City – Other Expenses’ (₹11,900.00 lakh) were partly provided through Supplementary Provision (First Instalment) (₹4,900.00 lakh) as Central Assistance to Hubballi and partly through reappropriation (₹7,000.00 lakh) as per the direction of Central Government proved excessive, in view of saving (₹2,100.00 lakh) surrendered, due to non-receipt of expected grants from Government of India.

## **GRANT NO.19 - URBAN DEVELOPMENT – contd.**

(f) Additional funds under ‘Hubballi Dharwad Smart City – CITIIS Challenge – Other Expenses’ (₹3,200.00 lakh) were provided through reappropriation towards the release of funds from Government of India.

(g) Additional funds under ‘CSS – Central Share – Belagavi Smart City – Other Expenses’ (₹9,800.00 lakh) partly provided through Supplementary Provision (First Instalment) (₹4,900.00 lakh) as Central Assistance to Belagavi and partly through reappropriation (₹4,900.00 lakh) as per the direction of Central Government proved excessive, in view of saving (₹4,900.00 lakh) surrendered, due to non receipt of expected grants from Government of India.

(h) Additional funds under ‘CSS – State Share – Belagavi Smart City – Other Expenses’ (₹2,601.00 lakh) were partly provided through Supplementary Provision (Third Instalment) (₹1.00 lakh) as Central Assistance to Belagavi and partly through reappropriation (₹2,600.00 lakh) as per the direction of Government of India.

(i) Additional funds under ‘CSS – Central Share – Davangere Smart City – Other Expenses’ (₹7,010.00 lakh) were partly provided through Supplementary Provision (₹10.00 lakh) (First Instalment) as Central Assistance to Davangere and partly through reappropriation (₹7,000.00 lakh) as per the direction of Central Government, proved excessive in view of saving (₹2,110.00 lakh) surrendered, due to non receipt of expected grants from Government of India.

(j) Additional funds under ‘CSS – State Share – Davangere Smart City – Other Expenses’ (₹2,601.00 lakh) were partly provided through Supplementary Provision (Third Instalment) (₹1.00 lakh) as Central Assistance to Davangere and partly through reappropriation (₹2,600.00 lakh) as per the direction of Government of India.

(k) Additional funds under ‘CSS – Central Share – Mangaluru Smart City – Other Expenses’ (₹12,215.80 lakh) partly provided through Supplementary Provision (First Instalment) (₹4,900.00 lakh) as Central Assistance to Mangaluru and partly through reappropriation (₹7,315.80 lakh) as per the direction of Central Government proved excessive, in view of saving (₹2,415.80 lakh) surrendered, due to non receipt of expected grants from Government of India.

## GRANT NO.19 - URBAN DEVELOPMENT – contd.

(l) Additional funds under ‘CSS – Central Share – Tumkuru Smart City – Other Expenses’ (₹9,800.00 lakh) were partly provided through Supplementary Provision (First Instalment) (₹4,900.00 lakh) as Central Assistance to Tumkuru and partly through reappropriation (₹4,900.00 lakh) as per the direction of Government of India.

(m) Additional funds under ‘CSS – State Share – Tumakuru Smart City – Other Expenses’ (₹2,701.00 lakh) were partly provided through Supplementary Provision (₹1.00 lakh) (Third Instalment) as Central Assistance to Belagavi and partly through reappropriation (₹2,700.00 lakh) as per the direction of Government of India.

(n) Saving under ‘Karnataka Integrated Urban Water Management Investment Programme – Jalasiri – EAP – Grants-in-Aid – Assets Creation’ (₹22,500.00 lakh) partly reappropriated (₹15,369.00 lakh) to other heads and partly surrendered (₹7,131.00 lakh) without giving specific reasons.

|     | <i>Head</i>                  | <i>Total grant</i> | <i>Actual expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|------------------------------|--------------------|----------------------------------------------------|----------------------------------|
| (3) | <b>800 Other Expenditure</b> |                    |                                                    |                                  |
|     | 11 Vacant Post Provision     |                    |                                                    |                                  |
|     | O 827.00                     |                    |                                                    |                                  |
|     | R (-) 827.00                 | ...                | ...                                                | ...                              |

Funds other ‘Other Allowance’ (₹827.00 lakh – entire provision) were partly reappropriated (₹155.19 lakh) to other salary heads and partly surrendered (₹671.81 lakh).

|     |                                         |          |        |            |
|-----|-----------------------------------------|----------|--------|------------|
| (4) | <b>80 General</b>                       |          |        |            |
|     | <b>001 Direction and Administration</b> |          |        |            |
|     | 3 Municipal Administrative Service      |          |        |            |
|     | O 985.00                                |          |        |            |
|     | R (+) 39.65                             | 1,024.65 | 881.11 | (-) 143.54 |

Additional funds under ‘Establishment Charges – Salaries’ (₹39.65 lakh) were provided through reappropriation towards the payment of pay and allowances proved unnecessary, in view of final saving (₹143.54 lakh), reasons for which have not been mentioned (July 2023).

|     |                                                             |          |      |              |
|-----|-------------------------------------------------------------|----------|------|--------------|
| (5) | <b>797 Transfer to Reserve Funds /<br/>Deposit Accounts</b> |          |      |              |
|     | 04 Transfer of Cess on property tax of<br>ULBs to SUT Fund  | 7,000.00 | 1.11 | (-) 6,998.89 |



## GRANT NO.19 - URBAN DEVELOPMENT – contd.

Expenditure under ‘Inter Account Transfers’ (₹1.11 lakh) depends on the actual collection of cess on properties that stood transferred to the fund head of account. Saving (₹6,998.89 lakh) indicates that actual receipts were less than the estimated receipts.

| <i>Head</i>                                                                                  | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|----------------------------------------------------------------------------------------------|--------------------|---------------------------|----------------------------------|
|                                                                                              |                    |                           | <i>(In lakhs of rupees)</i>      |
| (6) <b>3604 COMPENSATION AND ASSIGNMENTS TO LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS</b> |                    |                           |                                  |
| <b>191 Assistance to Municipal Corporations</b>                                              |                    |                           |                                  |
| 9 XV Finance Commission Grants – City Corporation                                            |                    |                           |                                  |
| O 66,685.00                                                                                  |                    |                           |                                  |
| R (-) 25,724.50                                                                              | 40,960.50          | 23,152.50                 | (-) 17,808.00                    |

(a) Saving under the ‘Grant-in-Aid – General’ under the following Districts due to non-release of grants from the Government of India, was surrendered.

| (₹ in lakh) |          |                  |          |
|-------------|----------|------------------|----------|
| Districts   | Amount   | Districts        | Amount   |
| Belagavi    | 860.00   | Shivamogga       | 655.00   |
| Vijayapura  | 747.50   | Tumakuru         | 593.50   |
| Dharwad     | 1,911.00 | Mysuru           | 2,577.50 |
| Ballari     | 916.00   | Kalaburagi       | 1,128.50 |
| Davanagere  | 1,290.00 | Dakshina Kannada | 863.50   |

(b) Saving under ‘Bengaluru Urban – Grants-in-Aid – General’ (₹14,182.00 lakh) due to non-receipt of funds from Government of India, was reappropriated to other heads. Reasons for final saving (₹17,808.00 lakh) have not been intimated (July 2023).

|                                                                  |           |           |              |
|------------------------------------------------------------------|-----------|-----------|--------------|
| (7) <b>192 Assistance to Municipalities / Municipal Councils</b> |           |           |              |
| 9 XV Finance Commission Grants – CMC and TMC                     |           |           |              |
| O 41,884.00                                                      |           |           |              |
| R (-) 17,620.50                                                  | 24,263.50 | 20,942.00 | (-) 3,321.50 |

(a) Saving under the ‘Grant-in-Aid – General’ under the following Districts due to non-release of grants from the Central Government, was surrendered.

**GRANT NO.19 - URBAN DEVELOPMENT – contd.**

(₹ in lakh)

| Districts     | Amount   | Districts         | Amount   |
|---------------|----------|-------------------|----------|
| Belagavi      | 1,632.50 | Tumakuru          | 536.50   |
| Bagalkot      | 1,210.50 | Bengaluru (Urban) | 710.50   |
| Bidar         | 1,005.00 | Mandya            | 598.50   |
| Raichur       | 1,276.50 | Hassan            | 688.50   |
| Koppal        | 580.00   | Mysuru            | 674.00   |
| Gadag         | 731.00   | Kalburagi         | 761.50   |
| Uttar Kannada | 581.50   | Yadgir            | 672.00   |
| Haveri        | 679.50   | Kolar             | 1,126.00 |
| Ballari       | 624.00   | Chikkaballapura   | 637.00   |
| Chitradurga   | 765.50   | Ramanagara        | 601.00   |
| Shivamogga    | 667.00   | Vijayanagara      | 862.00   |

(b) Reasons for final saving under the ‘Grant-in-Aid – General’ under the following Districts, have not been intimated (July 2023).

(₹ in lakh)

| Districts      | Amount | Districts         | Amount |
|----------------|--------|-------------------|--------|
| Vijayapura     | 420.50 | Dakshina Kannada  | 453.00 |
| Davanagere     | 331.50 | Kodagu            | 74.00  |
| Udupi          | 433.50 | Chamarajanagara   | 439.00 |
| Chikkamagaluru | 499.50 | Bengaluru (Rural) | 489.50 |
| Dharwad        | 181.00 |                   |        |

| <i>Head</i>                                                                                    | <i>Total grant</i> | <i>Actual expenditure</i> | <i>Excess (+) Saving (-)</i> |
|------------------------------------------------------------------------------------------------|--------------------|---------------------------|------------------------------|
| (8) <b>193 Assistance to Nagar Panchayats / Notified Area Committees or Equivalent thereof</b> |                    |                           |                              |
| 9 XV Finance Commission Grants – City Corporation                                              |                    |                           |                              |
| O 12,731.00                                                                                    |                    |                           |                              |
| R (-) 1,149.00                                                                                 | 11,582.00          | 6,365.50                  | (-) 5,216.50                 |

(a) Saving under the ‘Belagavi – Grant-in-Aid – General’ (₹1,149.00 lakh) due to non-release of grants by Government of India, was surrendered.

(b) Reasons for final saving under the following Districts have not been intimated (July 2023).

**GRANT NO.19 - URBAN DEVELOPMENT – contd.**

(₹ in lakh)

| Districts      | Amount | Districts         | Amount |
|----------------|--------|-------------------|--------|
| Bagalkot       | 337.50 | Tumakuru          | 168.50 |
| Vijayapura     | 366.50 | Mandya            | 42.50  |
| Bidar          | 69.00  | Hassan            | 55.00  |
| Raichur        | 289.00 | Dakshina Kannada  | 364.50 |
| Koppal         | 314.00 | Kodagu            | 105.50 |
| Gadag          | 169.00 | Mysuru            | 384.00 |
| Dharwad        | 145.00 | Chamarajanagara   | 56.50  |
| Uttar Kannada  | 349.00 | Kalburagi         | 177.00 |
| Haveri         | 133.00 | Yadgir            | 134.50 |
| Ballari        | 203.50 | Kolar             | 89.50  |
| Chitradurga    | 104.00 | Chikkaballapura   | 29.50  |
| Davanagere     | 73.50  | Bengaluru (Rural) | 61.50  |
| Shivamogga     | 277.50 | Ramanagara        | 58.50  |
| Udupi          | 142.50 | Vijayanagara      | 402.50 |
| Chikkamagaluru | 114.00 |                   |        |

(v) Excess under the Revenue section of 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) <b>2217 URBAN DEVELOPMENT</b>                                                                                  |                    |                           |                                  |
| <b>05 Other Urban Development Schemes</b>                                                                          |                    |                           |                                  |
| <b>191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.,</b> |                    |                           |                                  |
| <b>04 CSS – State Share – Atal Mission for Rejuvenation and Urban Transformation</b>                               |                    |                           |                                  |
| O      5,000.00                                                                                                    |                    |                           |                                  |
| S      15,000.00                                                                                                   |                    |                           |                                  |
| R    (+) 40,000.00                                                                                                 | 60,000.00          | 60,000.00                 | ...                              |

Additional funds under ‘Grants for Creation of Capital Asset’ (₹55,000.00 lakh) were partly provided through Supplementary Provision (Third and Final Instalment) (₹15,000.00 lakh), and partly through reappropriation (₹40,000.00 lakh) towards the State Share against the Central Share.

# GRANT NO.19 - URBAN DEVELOPMENT – contd.

|     | <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>80 General</b>                               |                    |                                                          |                                  |
|     | <b>191 Assistance to Municipal Corporations</b> |                    |                                                          |                                  |
|     | 8 BMRCL                                         | 30,000.00          | 50,000.00                                                | (+) 20,000.00                    |

Reasons for excess under ‘Reimbursement of Taxes and Duties to BMRCL – Other Expenses’ (₹20,000.00 lakh) have not been intimated (July 2023).

|     |                                                           |          |          |              |
|-----|-----------------------------------------------------------|----------|----------|--------------|
| (3) | <b>797 Transfer to Reserve Funds and Deposit Accounts</b> |          |          |              |
|     | 02 Transfer of Urban Transport Cess to SUT Fund           | 6,310.85 | 7,804.28 | (+) 1,493.43 |

Expenditure under ‘Inter Account Transfers’ (₹7,804.28 lakh) depends on the actual collection of receipts from Transport cess that stood transferred to the fund head. Excess (₹1,493.43 lakh) indicates that the actual receipts were more than the estimated receipts.

|     |                                                                          |          |          |     |
|-----|--------------------------------------------------------------------------|----------|----------|-----|
| (4) | <b>800 Other Expenditure</b>                                             |          |          |     |
|     | 35 CSS – Central Share – Mukhya Mantri Nairmalya Yojane (Swaccha Bharat) |          |          |     |
|     | O 5,000.00                                                               |          |          |     |
|     | R (+) 2,705.00                                                           | 7,705.00 | 7,705.00 | ... |

Additional funds under ‘Other Expenses’ (₹2,705.00 lakh) were provided through reappropriation, without giving specific reasons.

|     |                                                                               |           |           |     |
|-----|-------------------------------------------------------------------------------|-----------|-----------|-----|
| (5) | <b>37 CSS – State Share – Mukhya Mantri Nairmalya Yojane (Swaccha Bharat)</b> |           |           |     |
|     | O 20,000.00                                                                   |           |           |     |
|     | R (+) 8,869.00                                                                | 28,869.00 | 28,869.00 | ... |

Additional funds under ‘Other Expenses’ (₹8,869.00 lakh) were provided through reappropriation towards the State share against the Central Share.

## GRANT NO.19 - URBAN DEVELOPMENT – 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>3604 COMPENSATION AND<br/>ASSIGNMENTS TO LOCAL<br/>BODIES AND PANCHAYATI<br/>RAJ INSTITUTIONS</b> |                    |                                                        |                                  |
| <b>191 Assistance to Municipal<br/>Corporations</b>                                                      |                    |                                                        |                                  |
| 2 Other Devolution                                                                                       |                    |                                                        |                                  |
| O      20,793.00                                                                                         |                    |                                                        |                                  |
| S      14,694.00                                                                                         |                    |                                                        |                                  |
| R      (+) 7,977.00                                                                                      | 43,364.00          | 43,464.00                                              | ...                              |

Additional Funds under ‘Bengaluru (Urban) – Grants for Creation of Capital Assets’ (₹22,671.00 lakh) were partly provided through Supplementary Provision (First Instalment) (₹14,694.00 lakh) and partly through reappropriation (₹7,977.00 lakh) towards payment of pending bills to control Covid-19 and also to carry-out the work under Global Investment.

### (vi) 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 SFC grants.

The opening balance as on 1 April 2022 under ‘Deposits for Basic Urban Transport Fund below ‘Deposit Bearing Interest’ was Nil. During the year 2022-23, no transaction took place under this head. The Balance under the Deposit Account was Nil as on 31 March 2023.

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 ₹17,969.12 lakh as on 1 April 2022. During the year 2022-23, an amount of ₹7,805.40 lakh initially debited under Revenue Section of this Grant to transfer Cess collected on Motor Vehicle Tax (₹7,804.29 lakh), Cess on Property Tax (₹1.11 lakh) credited as resources to the Fund Head and the relevant expenditure of ₹7,276.00 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 ₹18,498.52 lakh as on 31 March 2023.

## **GRANT NO.19 - URBAN DEVELOPMENT – conclud.**

### **(vii) 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 2022 under the Fund head stood at ₹6,56,672.49 lakh (CR). During the year 2022-23, an amount of ₹54,696.02 lakh was transferred as Resources from Infrastructure Cess and ₹46,602.00 lakh from General Revenue of the state to this fund head. No expenditure was booked under Capital Section and Revenue Section of this Grant which has to shown as met out of the Fund Head. The balance as on 31 March 2023 stood at ₹7,08,793.75 lakh (Cr.).\*

The balance under the ‘BMRCL Investment Account’ stood at ₹72,318.00 lakh (Dr.) as on 31 March 2023.\*

\* The Balances are under reconciliation.

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GRANT NO.20 - PUBLIC WORKS

			<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
			<i>(In thousands of rupees)</i>		
MAJOR HEADS:					
2059	PUBLIC WORKS				
2216	HOUSING				
3051	PORTS AND LIGHT HOUSES				
3054	ROADS AND BRIDGES				
3056	INLAND WATER TRANSPORT				
4059	CAPITAL OUTLAY ON PUBLIC WORKS				
4216	CAPITAL OUTLAY ON HOUSING				
5054	CAPITAL OUTLAY ON ROADS AND BRIDGES				
Revenue –					
Voted –					
Original		26,39,48,71	28,39,48,71	27,68,96,29	(-) 70,52,42
Supplementary		2,00,00,00			
Amount surrendered during the year (March 2023)						17,57,81
Charged –					
Original		44,58,61	44,58,61	41,49,61	(-) 3,09,00
Supplementary		...			
Amount surrendered during the year						NIL
Capital –					
Voted –					
Original		77,43,09,17	93,33,80,17	1,00,50,35,25	(+) 7,16,55,08
Supplementary		15,90,71,00			
Amount surrendered during the year (March 2023)						86,64,61
Charged –					
Original		20,00,00	20,00,00	20,00,00	...
Supplementary		...			
Amount surrendered during the year						NIL

GRANT NO.20 - PUBLIC WORKS – contd.

NOTES AND COMMENTS:

(i) The expenditure under the Revenue Section of Voted Grant ₹20,000.00 lakh initially met through the additional release by an executive order was later on regularized through Supplementary Provision.

(ii) An amount of ₹1,757.81 lakh was surrendered in the Revenue Section of the Voted Grant.

(iii) In the Capital Section of Voted Grant, expenditure exceeded the provision by ₹7,16,55,08,498/- which required regularization.

(iv) The expenditure under the Capital Section of Voted Grant ₹15,0381.00 lakh initially met through the additional releases by two executive orders was later on regularized through Supplementary Provision.

(v) An amount of ₹8,664.61 lakh was surrendered in the Capital Section of the Voted Grant.

(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)	2059 PUBLIC WORKS			
	80 General			
	001 Direction and Administration			
	03 Government Architect and Other Public Works Offices			
	O 310.50			
	R (+) 12.09	322.59	278.36	(-) 44.23

Additional funds under 'Salaries' (₹12.09 lakh) provided through reappropriation towards payment of pay and allowances proved unnecessary, in view of final saving (₹40.59 lakh), reasons for which have not been intimated (July 2023). Saving occurred under this head during 2021-22 also.

(2)	13 e-Governance in PWD	25.00	...	(-) 25.00
-----	------------------------	-------	-----	-----------

Reasons for the saving under 'General Expenses' (₹25.00 lakh – entire provision) have not been intimated (July 2023).

(3)	18 Execution (C & B), North East Zone (Kalburgi)	1,039.54	932.31	(-) 107.23
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Reasons for the saving mainly under 'Daily Wages' (₹91.73 lakh) have not been intimated (July 2023).

GRANT NO.20 - PUBLIC WORKS – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(4)	800 Other Expenditure			
	07 Vacant Post Provision			
	O 1,860.00			
	R (-) 1,860.00	...	...	...

Funds under ‘Other Allowance’ (₹1,860.00 lakh – entire provision) was partly reappropriated to other salary heads (₹1,081.88 lakh) and partly surrendered (₹778.12 lakh). Saving occurred under this head during 2021-22 also.

- (5) **3054 ROADS AND BRIDGES**
01 National Highways
001 Direction and Administration
1 Direction

O	932.00			
R	(+) 10.00	942.00	814.21	(-) 127.79

(a) Additional funds under ‘Chief Engineer, National Highways – General Expenses’ (₹10.00 lakh) were provided through reappropriation toward the payment of advertisement bills issued by National Highways.

(b) Reasons for saving under ‘Salaries’ (₹118.09 lakh) have not been intimated (July 2023). Saving occurred under this head during 2021-22 also.

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

- (1) **2059 PUBLIC WORKS**
80 General
001 Direction and Administration
04 Supervision (C&B South)

O	59.00			
R	(+) 353.61	412.61	390.05	(-) 22.56

Additional funds under ‘General Expenses’ (₹353.61 lakh) were provided through reappropriation to make the stage arrangements in Kommaghatta, drinking water and food facilities and to meet the expenses of KSRTC buses for those who arrive at the ceremony on arrival of Hon’ble Prime Minister of India.

- (2) 05 Execution (C&B South)

O	1,353.74			
R	(+) 472.82	1,826.56	1,730.09	(-) 96.47

GRANT NO.20 - PUBLIC WORKS – contd.

(a) Additional funds under ‘Salary of Board / Corporation Staff Working in State Government’ (₹455.22 lakh) provided through reappropriation towards payment of pay and allowances proved excessive, in view of final saving (₹37.64 lakh), reasons for which have not been intimated (July 2023). Saving occurred under this head during 2021-22 also.

(b) Reasons for final saving under ‘Daily Wages’ (₹27.59 lakh) have not been intimated (July 2023). Saving occurred under this head during 2021-22 also.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
			<i>(In lakhs of rupees)</i>	
(3)	19 Quality Assurance Unit			
	O 2,606.07			
	R (+) 197.35	2,803.42	2,650.25	(-) 153.17

(a) Additional funds under ‘Salaries’ (₹87.35 lakh) provided through reappropriation towards payment of pay and allowances proved unnecessary, in view of final saving (₹142.04 lakh), reasons for which have not been intimated (July 2023).

(b) Additional funds under ‘Contract / Outsource’ (₹110.00 lakh) were provided through reappropriation towards payment of pay and allowances of staff.

(c) Reasons for the final saving under ‘Machinery and Equipment’ (₹19.63 lakh) have not been intimated (July 2023).

(d) Reasons for final excess under ‘General Expenses’ (16.97 lakh) have not been intimated (July 2023).

(4) **053 Maintenance and Repairs**

4 Repairs, Maintenance and Minor Alterations to various Departmental Buildings

O	25,000.00			
R	2,254.00	27,254.00	27,247.77	(-) 6.23

Additional funds under ‘Maintenance Expenditure’ (₹2,254.00 lakh) were provided through reappropriation, without giving specific reasons.

GRANT NO.20 - PUBLIC WORKS – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(5)	3054 ROADS AND BRIDGES			
	03 State Highways			
	337 Road Works			
	08 Karnataka State Highway Improvement Project (KSHIP) – Establishment			
	O 1,541.26			
	R (+) 252.11	1,793.37	1,726.69	(-) 66.68

(a) Additional funds under ‘Salaries’ (₹149.46 lakh) provided through reappropriation towards payment of pay and allowances proved excessive, in view of final saving (₹52.73 lakh), reasons for which have not been intimated (July 2023).

(b) Additional funds under ‘Building Expenses’ (₹56.58 lakh) and ‘Transport Expenses’ (₹24.29 lakh) were provided through reappropriation, without giving specific reasons.

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

(1)	4059 CAPITAL OUTLAY ON PUBLIC WORKS			
	80 General			
	051 Construction			
	29 Departmental Buildings			
	O 30,000.00			
	R (-) 4,300.00	25,700.00	23,475.07	(-) 2,224.93

(a) Additional funds under ‘Construction’ (₹6,500.00 lakh) provided through reappropriation, without giving specific reasons proved excessive, in view of final saving (₹353.53 lakh) reasons for which have not been intimated (July 2023).

(b) Saving under ‘SDP / Aspirational Taluka’ (₹5,300.00 lakh) was reappropriated to other heads, without giving specific reasons.

(c) Saving under ‘Scheduled Caste Sub Plan’ (₹4,000.00 lakh) was reappropriated to other heads, without giving specific reasons. Reasons for the final saving (₹1,447.43 lakh) have not been intimated (July 2023).

(d) Saving under ‘Tribal Sub Plan’ (₹1,500.00 lakh) was reappropriated to other heads, without giving specific reasons. Reasons for the final saving (₹421.94 lakh) have not been intimated (July 2023).

GRANT NO.20 - PUBLIC WORKS – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(2)	57 CSS – Central Share – Construction of Court Buildings and Judicial Officers Residential Buildings			
	O 10,500.00			
	R (-) 2,249.00	8,251.00	8,251.00	...

Saving under ‘Construction’ (₹2,249.00 lakh) was reappropriated to other heads, without giving specific reasons.

(3)	4216 CAPITAL OUTLAY ON HOUSING			
	01 Government Residential Buildings			
	700 Other Housing			
	2 Construction			
	O 8,000.00			
	R (-) 5,500.00	2,500.00	2,489.59	(-) 10.41

Saving under ‘Construction’ (₹5,500.00 lakh) was reappropriated to other heads, without giving specific reasons.

(4)	5054 CAPITAL OUTLAY ON ROADS AND BRIDGES			
	03 State Highways			
	337 Road Works			
	84 Karnataka State Highway Improvement Project (KSHIP)-II – WB and ADB			
	O 86,900.00			
	R (-) 25,280.00	61,620.00	61,433.01	(-) 186.99

Saving under ‘Roads’ (₹25,280.00 lakh) was reappropriated to other heads, without giving specific reasons. Reasons for the final saving (₹186.99 lakh) have not been intimated (July 2023).

(5)	86 Karnataka State Highways Improvement Project KSHIP-III (ADB 2 nd Loan) – EAP			
	O 1,30,000.00			
	R (-) 52,500.61	77,499.39	77,499.39	...

Saving under ‘Roads’ (₹52,500.61 lakh) were partly reappropriated (₹43,836.00 lakh) to other heads and partly surrendered (₹8,664.61 lakh) without giving specific reasons.

GRANT NO.20 - PUBLIC WORKS – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> (In lakhs of rupees)	<i>Excess (+) Saving (-)</i>
(6)	04 District and Other Roads			
	800 Other Expenditure			
	1 District Roads			
	O 5,000.00			
	R (-) 400.00	4,600.00	4,459.85	(-) 140.15

Saving under ‘Land Acquisition Cost – District and Other Roads – Capital Expenses’ (₹400.00 lakh) was reappropriated to other heads, without giving specific reasons. Reasons for the final saving (₹140.15 lakh) have not been intimated (July 2023).

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

(1)	4059 CAPITAL OUTLAY ON PUBLIC WORKS			
	80 General			
	051 Construction			
	32 CSS – State Share – Court Buildings			
	O 7,000.00			
	R (+) 2,249.00	9,249.00	9,249.00	...

Additional funds under ‘Construction’ (₹2,249.00 lakh) were provided through reappropriation, without giving specific reasons.

(2)	5054 CAPITAL OUTLAY ON ROADS AND BRIDGES			
	03 State Highways			
	101 Bridges			
	02 Major District Road – Bridges			
	O 15,000.00			
	R (+) 4,000.00	19,000.00	18,993.45	(-) 6.55

Additional funds under ‘Capital Expenses’ (₹4,000.00 lakh) were provided through reappropriation without giving specific reasons.

(3)	337 Road Works			
	16 State Highways Bridges			
	O 4,000.00			
	R (+) 2,000.00	6,000.00	5,921.37	(-) 78.63

Additional funds under ‘Improvements’ (₹2,000.00 lakh) provided through reappropriation, without giving specific reasons, proved excessive, in view of final saving (₹78.63 lakh), reasons for which have not been intimated (July 2023).

GRANT NO.20 - PUBLIC WORKS – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(4)	17 State Highways – Road Works			
	O 50,000.00			
	S 37,000.00			
	R (+) 20,473.00	1,07,473.00	1,07,470.81	(-) 2.19

Additional funds under ‘Improvements’ (₹57,473.00 lakh) were partly provided through Supplementary Provision (First Instalment) (₹37,000.00 lakh) towards payment of pending bills and partly through reappropriation (₹20,473.00 lakh) without giving specific reasons.

(5)	18 State Highways Development Project			
	O 1,40,000.00			
	S 45,000.00			
	R (+) 10,000.00	1,95,000.00	2,47,633.25	(+) 52,633.25

Additional funds under ‘Improvements’ (₹55,000.00 lakh) partly provided through Supplementary Provision (Third and Final Instalment) (₹45,000.00 lakh) towards payment of pending bills and partly through reappropriation (₹10,000.00 lakh) without giving specific reasons proved insufficient, in view of excess (₹52,633.25 lakh) reasons for which have not been intimated (July 2023).

(6)	800 Other Expenditure			
	02 Land Acquisition Cost – State Highway			
	O 10,000.00			
	S 8,690.00			
	R (+) 400.00	19,090.00	34,462.06	(+) 15,372.06

Additional funds under ‘Capital Expenses’ (₹9,090.00 lakh) partly provided through Supplementary Provision (Third and Final Instalment) (₹8,690.00 lakh) to bear land acquisition cost by State Government and partly through reappropriation (₹400.00 lakh) without giving specific reasons proved insufficient, in view of excess (₹15,372.06 lakh) reasons for which have not been intimated (July 2023).

(7)	04 District and Other Roads			
	337 Road Works			
	01 District and Other Roads			
	O 1,69,500.00			
	S 65,381.00			
	R (+) 45,916.00	2,80,797.00	2,80,769.07	(-) 27.93

GRANT NO.20 - PUBLIC WORKS – contd.

(a) Additional funds under ‘Improvements’ (₹1,02,797.00 lakh) partly provided through Supplementary Provision (Third and Final Instalment) (₹65,381.00 lakh) for improvement of road works in Dharwad Agricultural University and also for payment of pending bills and partly through reappropriation (₹37,416.00 lakh) without giving specific reasons, proved excessive, in view of final saving (₹18.47 lakh) reasons for which have not been intimated (July 2023).

(b) Additional funds under ‘Renewals’ (₹300.00 lakh) ‘Scheduled Caste Sub Plan’ (₹4,000.00 lakh) and ‘Tribal Sub Plan’ (₹1,500.00 lakh) were provided through reappropriation, without giving specific reasons.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(8) 80 General			
190 Investments in Public Sector and Other Undertakings			
01 Karnataka Road Development Corporation Limited	45,000.00	60,000.00	(+ 15,000.00

Reasons for the excess under ‘Capital Expenses’ (₹15,000.00 lakh) have not been intimated (July 2023).

(ix) 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 2022-23 together with opening and closing balance are given below:

(₹ in lakh)				
<i>Head of account</i>	<i>Opening Balance as on 1 April 2022 Debit (+) / Credit (-)</i>	<i>Debit (+)</i>	<i>Credit (-)</i>	<i>Closing Balance as on 31 March 2023 Debit (+) / Credit(-)</i>
2059 – PUBLIC WORKS				
799 – Suspense				
Stock	(-) 269.63	...	...	(-) 269.63
Miscellaneous Works Advances	(+) 1,174.13	...	...	(+) 1,174.13

(x) 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’.

GRANT NO.20 - PUBLIC WORKS – contd.

An account of the transactions under Minor Head ‘799 – Suspense’ during 2022-23 together with opening and closing balance are given below:

(₹ in lakh)				
<i>Head of account</i>	<i>Opening Balance as on 1 April 2022 Debit (+) / Credit (-)</i>	<i>Debit (+)</i>	<i>Credit (-)</i>	<i>Closing Balance as on 31 March 2023 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

(xi) CHIEF MINISTER’S RURAL ROAD DEVELOPMENT FUND:

Chief Minister’s Rural Road Development Fund was created in the year 2004 with an intention to mobilize resources to ‘Mukhya Mantri Grameena Rasthe Abhivrudhi Nidhi’ for maintenance and upkeep of Rural Roads. 15 per cent of Infrastructure Development Cess from Motor Vehicle Tax, Stamps and Registration and State Excise is apportioned and transferred to this Fund.

There was an opening balance of ₹3,10,611.63 lakh as on 1st April 2022. During the year 2022-23, an amount of ₹54,267.44 lakh was transferred as Resources to this Fund Head. No expenditure was met out of the Fund head. The balance in the fund as on 31 March 2023 was ₹3,64,879.07 lakh (CR).

(xii) 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 ₹32,725.17 lakh as on 1 April 2022. During the year 2022-23, an amount of ₹46,527.00 lakh Subvention of Grants from Central Road Fund by the Government of India, was credited to this Fund Head and expenditure to the extent of ₹46,523.95 lakh incurred under this grant was shown as met from this Fund Head. The closing balance stood at ₹32,728.22 lakh as on 31 March 2023.

The details of the transactions relating to the Fund during the year are given in Statement No.21 of the Finance Accounts for 2022-23.

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## GRANT NO.21 - WATER RESOURCES

|                                                    |                                                           | <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>2711</b>                                        | <b>FLOOD CONTROL AND<br/>DRAINAGE</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                                           | 9,44,35,61                                                | 9,44,36,61                              | 8,64,75,48                    | (-) 79,61,13                     |
| Supplementary                                      | 1,00                                                      |                                         |                               |                                  |
| Amount surrendered during the<br>year (March 2023) |  |  |  |  | 18,40,69 |
| <b>Charged–</b>                                    |                                                           |                                         |                               |                                  |
| Original                                           | 10,28,02,18                                               | 10,28,02,18                             | 10,28,02,18                   | ...                              |
| Supplementary                                      | ...                                                       |                                         |                               |                                  |
| Amount surrendered during the<br>year |  |  |  |  | NIL |
| <b>Capital –</b>                                   |                                                           |                                         |                               |                                  |
| <b>Voted–</b>                                      |                                                           |                                         |                               |                                  |
| Original                                           | 1,56,13,15,05                                             | 1,81,63,15,05                           | 1,81,63,03,72                 | (-) 11,33                        |
| Supplementary                                      | 25,50,00,00                                               |                                         |                               |                                  |
| Amount surrendered during the<br>year |  |  |  |  | NIL |

**GRANT NO.21 - WATER RESOURCES – 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                           | 30,15,44,00 |                                 |                               |                                  |
| Supplementary                      | ...         | 30,15,44,00                     | 30,15,44,00                   | ...                              |
| Amount surrendered during the year |             |                                 |                               | NIL                              |

**NOTES AND COMMENTS:**

(i) An amount of ₹1,840.69 lakh was surrendered in the Revenue Section of the Voted Grant.

(ii) The expenditure under the Capital Section of Voted Grant ₹2,00,000.00 lakh initially met through the additional release by an executive order was later on regularized through Supplementary Provision.

(iii) 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                       |

Reasons for saving under ‘Other Expenses’ (₹990.00 lakh – entire provision) have not been intimated (July 2023). Saving occurred under this head during 2021-22 and 2020-21 also.

|     |                                         |              |       |           |
|-----|-----------------------------------------|--------------|-------|-----------|
| (2) | <b>2701 MEDIUM IRRIGATION</b>           |              |       |           |
|     | <b>80 General</b>                       |              |       |           |
|     | <b>001 Direction and Administration</b> |              |       |           |
|     | 21 Vacant Post Provision                |              |       |           |
|     | O                                       | 2,488.00     |       |           |
|     | R                                       | (-) 2,475.89 | 12.11 | ...       |
|     |                                         |              |       | (-) 12.11 |

Funds under ‘Other Allowance’ (₹2,475.89 lakh) were partly reappropriated (₹1,229.84 lakh) to other salary heads and partly surrendered (₹1,246.05 lakh).

**GRANT NO.21 - WATER RESOURCES – contd.**

|     | <i>Head</i>                                                    |          | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|----------------------------------------------------------------|----------|--------------------|--------------------------------------------------------|----------------------------------|
| (3) | 24 DAM Rehabilitation and Improvement Project (Salaries) – EAP |          |                    |                                                        |                                  |
|     | O                                                              | 293.00   |                    |                                                        |                                  |
|     | R                                                              | (+) 3.53 | 296.53             | 237.97                                                 | (-) 58.56                        |

Reasons for the saving under ‘Salaries’ (₹39.84 lakh) and ‘Non-Salary’ heads (₹18.71 lakh) have not been intimated (July 2023).

(4) **004 Research**

1 Karnataka Engineering Research Station, Krishnaraja Sagara

|   |           |          |          |            |
|---|-----------|----------|----------|------------|
| O | 1,477.88  |          |          |            |
| R | (+) 49.39 | 1,527.27 | 1,310.70 | (-) 216.57 |

(a) Additional funds under ‘Karnataka Engineering Research Station, K. R. Sagar – Salaries’ (₹30.29 lakh) provided through reappropriation towards pay and allowances proved unnecessary, in view of final saving (₹184.67 lakh), reasons for which have not been intimated (July 2023).

(b) Additional funds under ‘Contract / Outsource’ (₹19.10 lakh) were provided through reappropriation towards payment of bills.

(c) Reasons for saving under ‘Suspense – Stock Debits’ (₹12.00 lakh – entire provision) and ‘MPWA Debits’ (₹12.00 lakh – entire provision) have not been intimated (July 2023).

(5) **005 Survey**

1 Water Resources Development Organisation

|   |           |          |          |              |
|---|-----------|----------|----------|--------------|
| O | 7,246.20  |          |          |              |
| R | (-) 49.25 | 7,196.95 | 5,723.41 | (-) 1,473.54 |

(a) Saving under ‘Executive Establishment – WRDO – Salaries’ (₹49.25 lakh) was reappropriated to other heads. Final saving (₹361.38 lakh) was due to non-filling up of vacant posts of Officers and Staff.

(b) Additional funds under ‘Capital Expenses’ (₹78.00 lakh) were provided through reappropriation to manage automated rain gauge stations, RTDS, Laboratory Stations, Radar Stations, AWS under the Water Resources.

(c) Additional funds under ‘Transport Expenses’ (₹49.50 lakh) were provided through reappropriation towards transport expenses.

## GRANT NO.21 - WATER RESOURCES – contd.

(d) Saving under ‘Subsidiary Expenses’ (₹127.50 lakh) due to less receipt of bills of Lawyers and Advocate General appointed by High Court, was reappropriated to other heads. Reasons for final saving (₹1,068.83 lakh) have not been intimated (July 2023). Saving occurred under this head during 2020-21 and 2021-22 also.

|     | <i>Head</i>                                                                | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|----------------------------------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (6) | <b>2702 MINOR IRRIGATION</b>                                               |                    |                                                        |                                  |
|     | <b>02 Ground Water</b>                                                     |                    |                                                        |                                  |
|     | <b>005 Investigation</b>                                                   |                    |                                                        |                                  |
|     | 15 Survey and Strengthening of<br>Surface and Ground Water<br>Organisation | 1,495.24           | 1,295.46                                               | (-) 199.78                       |

Reasons for the saving under ‘Salaries’ (₹37.40 lakh) and ‘Major Works’ (₹134.99 lakh) have not been intimated (July 2023).

|     |                               |          |     |              |
|-----|-------------------------------|----------|-----|--------------|
| (7) | <b>80 General</b>             |          |     |              |
|     | <b>799 Suspense</b>           |          |     |              |
|     | 1 Minor Irrigation, Bengaluru | 1,088.00 | ... | (-) 1,088.00 |

Reasons for saving under ‘Debits – Stock Debits’ (₹867.00 lakh – entire provision) and ‘MPWA Debits’ (₹221.00 lakh – entire provision) have not been intimated (July 2023).

|     |                                               |          |          |            |
|-----|-----------------------------------------------|----------|----------|------------|
| (8) | <b>2705 COMMAND AREA<br/>DEVELOPMENT</b>      |          |          |            |
|     | <b>204 CADA for Upper Krishna<br/>Project</b> |          |          |            |
|     | 01 Upper Krishna Project                      |          |          |            |
|     | O 1,994.52                                    |          |          |            |
|     | R (-) 594.64                                  | 1,399.88 | 1,295.58 | (-) 104.30 |

(a) Saving under ‘Grant-in-Aid – Salaries’ (₹594.64 lakh) was surrendered, without giving specific reasons.

(b) Reasons for final saving under ‘Grants-in-Aid – Assets Creation’ (₹104.20 lakh) have not been intimated (July 2023).

|     |                                            |        |       |           |
|-----|--------------------------------------------|--------|-------|-----------|
| (9) | <b>2711 FLOOD CONTROL AND<br/>DRAINAGE</b> |        |       |           |
|     | <b>02 Anti-Sea Erosion Projects</b>        |        |       |           |
|     | <b>001 Direction and Administration</b>    |        |       |           |
|     | 01 Bengre Works                            |        |       |           |
|     | O 118.00                                   |        |       |           |
|     | R (-) 9.00                                 | 109.00 | 94.91 | (-) 14.09 |

## GRANT NO.21 - WATER RESOURCES – contd.

Saving under ‘Salaries’ (₹9.00 lakh) was reappropriated to other heads, without giving specific reasons. Reasons for final saving (₹12.12 lakh) have not been intimated (July 2023).

|      | <i>Head</i>                       | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|-----------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (10) | 02 Udupi Sub Division Other Works |                    |                                                        |                                  |
|      | O 114.00                          |                    |                                                        |                                  |
|      | R (-) 8.20                        | 105.80             | 90.90                                                  | (-) 14.90                        |

Saving under ‘Salaries’ (₹8.20 lakh) was reappropriated to other heads, without giving specific reasons. Reasons for final saving (₹13.99 lakh) have not been intimated (July 2023).

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

(1) **2701 MEDIUM IRRIGATION**

**80 General**

**001 Direction and Administration**

**08 Chief Engineer, Central  
Mechanical Organisation**

|   |            |          |          |            |
|---|------------|----------|----------|------------|
| O | 2,137.26   |          |          |            |
| R | (+) 342.57 | 2,479.83 | 2,241.05 | (-) 238.78 |

(a) Additional funds under ‘Salaries’ (₹293.60 lakh) provided through reappropriation towards payment of pay and allowance of newly transferred staff proved excessive, in view of final saving (₹154.60 lakh), reasons for which have not been intimated (July 2023).

(b) Additional funds under ‘Contract / Outsource’ (₹48.97 lakh) were provided through reappropriation towards payment of pay and allowance.

(c) Reasons for final saving under ‘Transport Expenses’ (₹70.98 lakh) have not been intimated (July 2023).

(2) **2705 COMMAND AREA  
DEVELOPMENT**

**101 CADA FOR WALMI**

**01 Water and Land Management  
Institute WALMI**

|   |            |        |        |           |
|---|------------|--------|--------|-----------|
| O | 692.00     |        |        |           |
| R | (+) 115.50 | 807.50 | 737.87 | (-) 69.63 |

Additional funds under ‘Grant-in-Aid – Salaries’ (₹115.50 lakh) provided through reappropriation towards payment of pay and allowance and salary arrears proved excessive, in view of final saving (₹69.61 lakh) reasons for which have not been intimated (July 2023).

## GRANT NO.21 - WATER RESOURCES – 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>201 CADA FOR T.B. Project</b> |            |                    |                                                        |                                  |
|     | 01 Tungabhadra Project           |            |                    |                                                        |                                  |
|     | O                                | 648.07     |                    |                                                        |                                  |
|     | R                                | (+) 240.97 | 889.04             | 875.93                                                 | (-) 13.11                        |

Additional funds under ‘Grant-in-Aid – Salaries’ (₹240.97 lakh) were provided through reappropriation towards payment of pay and allowance and salary arrears.

|     |                                                             |           |        |        |           |
|-----|-------------------------------------------------------------|-----------|--------|--------|-----------|
| (4) | <b>202 CADA for Malaprabha and<br/>Ghataprabha Projects</b> |           |        |        |           |
|     | 01 Malaprabha and Ghataprabha<br>Projects – CADA            |           |        |        |           |
|     | O                                                           | 736.52    |        |        |           |
|     | R                                                           | (+) 49.00 | 785.52 | 773.07 | (-) 12.45 |

Additional funds under ‘Grant-in-Aid – Salaries’ (₹49.00 lakh) provided through reappropriation towards payment of pay and allowance proved excessive, in view of final saving (₹12.45 lakh), reasons for which have not been intimated (July 2023)

### (v) SUSPENSE TRANSACTIONS:

The nature of transactions under Minor Head ‘799 – Suspense’ and the accounting procedure followed in the Water Resources Department is explained below:

The Minor Head ‘799 – Suspense’ is not a final head of account. It accommodates interim transactions for which further payments or adjustments of value are necessary before transactions can be considered as complete and are finally accounted for. Accordingly, the transactions under this head, if not adjusted to the final head of account, are carried forward from year to year. ‘Suspense’ head has two sub-divisions viz., a) Stock and b) Miscellaneous Works Advances.

**(a) Stock:** This sub-division is debited with the value of stores acquired, not for any particular work, but for the general use of the division. It is credited with the value of materials, issued for use of work or sold or otherwise disposed off. This sub-division will, therefore, show a debit balance representing the book value of the materials held in stock, plus unadjusted charges etc., connected with manufacture, if any.



## GRANT NO.21 - WATER RESOURCES – conold.

**(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 2022<br/>Debit (+) / Credit (-)</i> | <i>Debit (+)</i> | <i>Credit (-)</i> | <i>Closing Balance as<br/>on 31 March 2023<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	1,24,86,12,44	1,25,74,54,21	1,08,58,91,00	(-) 17,15,63,21
Supplementary	88,41,77			
Amount surrendered during the year (March 2023)				
				16,85,49,51
Capital –				
Original	14,95,57,05	15,83,31,18	12,30,97,10	(-) 3,52,34,08
Supplementary	87,74,13			
Amount surrendered during the year (March 2023)				
				2,70,71,56

NOTES AND COMMENTS:

(i) The expenditure under the Revenue Section ₹583.22 lakh initially met through the additional releases by an executive order, was later on regularized through Supplementary Provision.

(ii) An amount of ₹16,85,29.51 lakh was surrendered.

(iii) The expenditure under the Capital Section ₹92.50 lakh initially met through the additional releases by an executive order, was later on regularized through Supplementary Provision.

(iv) An amount of ₹35,234.08 lakh was surrendered in the Capital Section.

GRANT NO.22 - HEALTH AND FAMILY 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)	2210 MEDICAL AND PUBLIC HEALTH			
	01 Urban Health Services – Allopathy			
	001 Direction and Administration			
	01 Directorate of Health and Family Welfare Services (Medical Branch)			
	O	5,089.08		
	S	102.06		
	R	(-) 2,215.11	2,976.03	2,966.02
				(-) 10.01

(a) Additional funds ‘General Expenses’ (₹102.06 lakh) provided through Supplementary Provision (First Instalment) towards establishing of Project Monitoring Unit for the service of consultants provided by KEONICS under Medical Education Department and for payment of pending bills proved excessive, in view of saving (₹56.31 lakh) surrendered, due to non-payment of salaries to consultants

(b) Additional funds under ‘Salaries’ (₹80.65 lakh) provided through reappropriation for payment of pending salary bills proved unnecessary, in view of saving (₹799.78 lakh) surrendered, as salary could not be drawn due to non-receipt of salary slip for post graduate doctors. Saving occurred under this head during 2020-21 and 2021-22 also.

(c) Saving under ‘Scholarship and Incentives’ (₹120.44 lakh) due to drawal of scholarships under DBT through Khajane-II, was surrendered.

(d) Saving under ‘Drugs and Chemicals’ (₹1,105.10 lakh) was partly reappropriated to other heads (₹590.00 lakh) and partly surrendered (₹515.10 lakh) due to non-receipt of claims.

(e) Saving under ‘Subsidiary Expenses’ (₹208.50 lakh) due to non-receipt of salary slip to in-service PG Doctors, 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>
(2)	104 Medical Stores Depots			
	02 Procurement of Disposable Medical Materials for Covid-19 through KSMSCCL			
	O 5,000.00			
	R (-) 4,350.00	650.00	...	(-) 650.00

Saving under 'Machinery and Equipments' (₹4,350.00 lakh) was partly reappropriated (₹3,779.83 lakh) to other heads due to non-receipt of claims and partly surrendered (₹570.17 lakh) due to non-release of funds by the Government. Reasons for final saving (₹650.00 lakh) have not been intimated (July 2023). Saving occurred under this head during 2021-22 also.

(3)	200 Other Health Schemes			
	04 Shuchi Yojane			
	O 4,900.00			
	R (-) 4,800.00	100.00	...	(-) 100.00

(a) Saving under 'Shuchi Yojane – SDP – Aspirational Taluka' (₹500.00 – entire provision), 'Scheduled Caste Sub Plan' (₹1,316.00 lakh – entire provision) and 'Tribal Sub Plan' (₹658.00 lakh – entire provision) was reappropriated to other heads, without giving specific reasons.

(b) Saving under 'Materials and Supplies' (₹2,313.00 lakh) was reappropriated to other heads, without giving specific reasons. Reasons for final saving (₹100.00 lakh) have not been intimated (July 2023).

(4)	05 CSS – Central Share – PM Ayushman Bharat Health Infrastructure Mission			
	O 12,776.00			
	R (-) 9,392.00	3,384.00	3,384.00	...

Saving under 'Major Works' (₹9,392.00 lakh) due to non-receipt of funds from Government of India, was surrendered, without giving specific reasons.

(5)	06 CSS – State Share – PM Ayushman Bharat Health Infrastructure Mission			
	O 8,517.00			
	R (-) 6,261.00	2,256.00	2,256.00	...

GRANT NO.22 - HEALTH AND FAMILY WELFARE – contd.

Saving under 'Major Works' (₹6,261.00 lakh) due to non-receipt of funds from the centre, was surrendered.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+)</i> <i>Saving (-)</i>
(6)	800 Other Expenditure			
	07 Vacant Post Provision			
	O 50,884.00			
	R (-) 50,884.00	...	...	...

Saving under 'Other Allowance' (₹50,884.00 lakh – entire provision) were partly reappropriated to other salary heads (₹29,932.26 lakh) due to non-filling up of vacant posts and partly surrendered (₹20,951.74 lakh), without giving specific reasons.

(7)	03 Rural Health Services – Allopathy			
	104 Community Health Centres			
	02 Community Mental Health Programme in all Districts			
	O 242.00			
	R (-) 118.51	123.49	123.48	(-) 0.01

Saving under 'Subsidiary Expenses' (₹34.45 lakh), 'Other Expenses' (₹23.48 lakh) and 'Diet Expenses' (₹31.85 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2020-21 and 2021-22 also.

(8)	800 Other Expenditure			
	19 CSS – State Share – National Urban Health Mission (NUHM)			
	O 3,834.60			
	R (-) 3,834.60	...	...	...

(a) Saving under 'Other Expenses' (₹2,912.38 lakh – entire provision) was reappropriated to other heads, due to merger of Central Government Programmes National Rural Health Scheme and National Urban Health Scheme. Saving occurred under this head during 2021-22 also.

(b) Saving under 'Scheduled Caste Sub Plan' (₹655.72 lakh – entire provision) was partly reappropriated to other heads (₹339.43 lakh) and partly surrendered (₹316.29 lakh) due to non-release of funds by the Centre.

(c) Saving under 'Tribal Sub Plan' (₹266.50 lakh – entire provision) due to non-release of funds by the Center, 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>
(9)	21 CSS – Central Share – National Urban Health Mission (NUHM)			
	O 5,999.90			
	R (-) 5,525.90	474.00	...	(-) 474.00

(a) Saving under ‘Other Expenses’ (₹4,616.57 lakh – entire provision) was reappropriated to other heads due to merger of Central Government Schemes for Nation Urban Health Mission and National Rural Health Mission. Saving occurred under this head during 2021-22 also.

(b) Saving under ‘Scheduled Caste Sub Plan’ (₹509.57 lakh) due to non-release of funds by the Center, was surrendered. Reasons for final saving (₹474.00 lakh) have not been intimated (July 2023). Saving occurred under this head during 2021-22 also.

(c) Saving under ‘Tribal Sub Plan’ (₹399.76 lakh – entire provision) due to non-release of funds by the Center, was surrendered.

(10) **05 Medical Education, Training
and Research**

101 Ayurveda

3 Departmental Drugs Manufacture

O	391.82			
R	(-) 53.36	338.46	338.44	(-) 0.02

Saving mainly under ‘Salaries’ (₹36.70 lakh) due to vacant posts, was surrendered. Saving occurred under this head during 2020-21 and 2021-22 also.

(11) **6 AYUSH – Cultivation of
Medicinal Plants and Karnataka
State Medicinal Plants Authority**

O	202.64			
R	(-) 44.78	157.86	157.86	...

Saving under ‘Salaries’ (₹20.00 lakh) were reappropriated to other heads, without giving specific reasons.

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>
(12)	06 Public Health			
	001 Direction and Administration			
	01 Director of HFW Services, HE and Training Centre, Engineering Division, Vector Borne Diseases Control and Control of Blindness Programmes			
	O 35,572.92			
	R (-) 20,483.84	15,089.08	15,118.33	(+) 29.25

(a) Additional funds under ‘Salaries’ (₹162.60 lakh) provided through reappropriation towards payment of pending salary and allowance proved unnecessary, in view of saving (₹363.10 lakh) surrendered, due to non-receipt of salary bills in time.

(b) Additional funds under ‘General Expenses’ (₹340.00 lakh) provided through reappropriation towards maintenance of Hubli Government Hospital and other expenses proved insufficient, in view of excess (₹29.25 lakh), reasons for excess have not been intimated (July 2023).

(c) Additional funds under ‘Transport Expenses’ (₹150.00 lakh) provided through reappropriation towards fuel charges proved excessive, in view of saving (₹74.49 lakh) surrendered, due to non-receipt of bills in time.

(d) Saving under ‘Drugs and Chemicals’ (₹20,000.00 lakh – entire provision) was reappropriated to other heads, without giving specific reasons.

(e) Saving under ‘Materials and Supplies’ (₹596.57 lakh), ‘Building Expenses’ (₹20.62 lakh) and ‘Travel Expenses’ (₹29.34 lakh) due to non-receipt of bills in time, was surrendered.

(13)	05 Health Information Helpline			
	O 2,000.00			
	R (-) 879.50	1,120.50	120.50	(-) 1,000.00

Saving under ‘General Expenses’ (₹879.50 lakh) were partly reappropriated to other heads (₹290.00 lakh) and partly surrendered (₹589.50 lakh) due to non-receipt of bills in time.

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)	107 Public Health Laboratories			
	01 Food Safety Programme and Public Health Institute			
	O 2,074.31			
	R (-) 296.91	1,777.40	1,777.39	(-) 0.01

(a) Saving under ‘Salaries’ (₹41.89 lakh) due to non-receipt of bills in time, was surrendered.

(b) Saving under ‘Subsidiary Expenses’ (₹100.00 lakh – entire provision) and ‘Honorarium’ (₹100.00 lakh – entire provision) due to non-submission of bills in time, was surrendered.

(c) Saving under ‘Contract / Outsource’ (₹21.20 lakh) due to non-receipt of expected claims, was surrendered.

(15)	800 Other Expenditure			
	04 XV Finance Commission Grants for Strengthening Primary Healthcare Facilities			
	O 55,153.00			
	R (-) 55,153.00	...	...	...

Saving under ‘Other Expenses’ (₹55,153.00 lakh – entire provision) due to non-release of funds from the Center, was surrendered.

(16)	80 General			
	800 Other Expenditure			
	18 Aroghya Kavacha			
	O 27,335.00			
	R (-) 16,483.54	10,851.46	10,718.22	(-) 133.24

(a) Saving under ‘Other Expenses’ (₹1,731.20 lakh) were partly reappropriated to other heads (₹1,025.00 lakh) without giving specific reasons and partly surrendered (₹706.20 lakh) due to non-submission of bills in time. Saving occurred under his head during 2021-22 also.

(b) Saving under ‘Maintenance Expenditure’ (₹8,054.31 lakh) were partly reappropriated to other heads (₹4,225.99 lakh) and partly surrendered (₹3,828.32 lakh) due to non-submission of bills in time. Saving occurred under his head during 2020-21 and 2021-22 also.

GRANT NO.22 - HEALTH AND FAMILY WELFARE – contd.

(c) Saving under 'Material and Supplies' (₹1,948.03 lakh) were partly reappropriated to other heads (₹67.76 lakh) and partly surrendered (₹1,880.27 lakh) due to non-submission of bills in time. Reasons for final saving (₹133.24 lakh) have not been intimated (July 2023). Saving occurred under his head during 2021-22 also.

(d) Saving under 'SDP / Aspirational Taluka' (₹1,000.00 lakh – entire provision) was reappropriated to other heads, without giving specific reasons.

(e) Saving under 'Scheduled Caste Sub Plan' (₹2,500.00 lakh) and 'Tribal Sub Plan' (₹1,250.00 lakh) was surrendered, without giving specific reasons. Saving occurred under his head during and 2020-21 and 2021-22 also.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>		
(17)	2211 FAMILY WELFARE			
	102 Urban Family Welfare Services			
	01 Urban Family Welfare Centres run by State Government			
	O 530.00			
	R (-) 54.05	475.95	475.94	(-) 0.01

Saving under 'Salaries' (₹50.01 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 and 2020-21 also.

(18)	02 Urban Family Welfare Centres run by Local Bodies and Voluntary Organisations			
	O 1,375.00			
	R (-) 552.48	822.52	822.52	...

Saving under 'Grants-in-Aid – Salaries' (₹552.48 lakh) due to non-receipt of Government Order for drawal of salaries of 18 local bodies. Saving occurred under this head during 2020-21 and 2021-22 also.

GRANT NO.22 - HEALTH AND FAMILY WELFARE – contd.

(vi) Excess in the Revenue 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)	2210 MEDICAL AND PUBLIC HEALTH			
	01 Urban Health Services – Allopathy			
	110 Hospitals and Dispensaries			
	1 Hospitals attached to Teaching Institutions			
	O 1,23,845.25			
	R (+) 16,387.71	1,40,232.96	1,40,222.96	(-) 10.00

(a) Saving under ‘Building under Medical Education Department – Maintenance Expenditure’ (₹40.14 lakh) due to less claims, was surrendered.

(b) (i) Additional funds under ‘Psychiatric Clinics, Hospitals for ED & TB San, Maj and District and Taluk Hospitals and Blood Banks – Salaries’ (₹2,480.21 lakh) provided through reappropriation towards payment of salaries to officers / staff proved excessive, in view of saving (₹1,666.09 lakh) surrendered, due to non-receipt of bills in time.

(ii) Additional funds under ‘Contract / Outsource’ (₹14,439.52 lakh) provided through reappropriation towards payment of Honorarium to Doctors serving in rural areas proved unnecessary, in view of saving (₹4,149.36 lakh) surrendered, due to non-receipt of bills in time.

(iii) Additional funds under ‘General Expenses’ (₹2,733.49 lakh) provided through reappropriation towards payment of interest to M/s Teja SCO Techsoft as per court order and to payment of salaries to contract employees proved excessive, in view of saving (₹190.39 lakh) surrendered, due to non-receipt of bills in time.

(iv) Additional funds under ‘Building Expenses’ (₹700.00 lakh) provided through reappropriation towards payment of electricity bills of District and Taluk Hospitals.

(v) Additional funds under ‘Transport Expenses’ (₹600.00 lakh) provided through reappropriation towards fuel expenses for District and Taluk Hospital vehicles proved excessive, in view of saving (₹294.88 lakh) surrendered, due to non-receipt of bills in time.

GRANT NO.22 - HEALTH AND FAMILY WELFARE – contd.

(vi) Additional funds under ‘Diet Expenses’ (₹2,000.00 lakh) were provided through reappropriation towards Diet Expenses of District and Taluk Hospitals. Saving occurred under this head during 2020-21 and 2021-22 also.

(vii) Saving under ‘Scheduled Caste Sub Plan’ (₹36.00 lakh), ‘Travel Expenses’ (₹46.19 lakh) and ‘Telephone Charges’ (₹28.15 lakh) surrendered, due to non-receipt of bills in time.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(2)	2 Major Hospitals			
	O	20,797.65		
	S	1,732.66		
	R	(+) 1,419.38	23,949.69	23,949.69
				...

(a) (i) Additional funds under ‘The National Institute of Mental Health and Neuro Sciences, Bengaluru under Grants-in-Aid – General’ (₹1,500.00 lakh) through Supplementary Provision (Second Instalment) towards General Expenses.

(ii) Additional funds under ‘Grants-in-Aid – Salaries’ (₹603.50 lakh) and ‘GIA – Contract / Outsource’ (₹392.45 lakh) through reappropriation towards payment of salaries of contract / outsourcing employees.

(b) (i) Funds under ‘Sanjay Gandhi Institute of Trauma and Orthopaedics – Grants-in-Aid – Salaries’ (₹691.89 lakh) provided through reappropriation towards payment of salaries proved excessive, in view of saving (₹210.31 lakh) surrendered, due to technical problems in HRMS bills could not be drawn for leave encashment and medical reimbursement.

(ii) Additional funds under ‘Grants-in-Aid – Pensions’ (₹232.66 lakh) were provided through Supplementary Provision (First Instalment) payment of NPS arrears.

(c) Additional funds under ‘Rajiv Gandhi Super Speciality Hospitals – Raichur – Grant-in-Aid – Salaries’ (₹104.00 lakh) were provided through reappropriation towards payment of salaries.

(d) Saving under ‘PMSSY – Super Speciality Hospital – Grants-in-Aid – Salaries’ (₹160.75 lakh) due to technical problems in HRMS, leave encashment and medical reimbursement bills could not be drawn, 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>
(3)	05 Medical Education, Training and Research			
	200 Other Systems			
	11 CSS – State Share – AYUSH – National Ayush Mission			
	O 1,769.80			
	S 92.14			
	R (+) 512.21	2,374.15	2,374.15	...

(a) Funds under ‘Scheduled Caste Sub Plan’ (₹101.24 lakh) were partly provided through Supplementary Provision (Second Instalment) (₹50.62 lakh) and partly through reappropriation (₹50.62 lakh) towards State Share of funds under SCSP to Centrally sponsored National Ayush Scheme.

(b) Funds under ‘Tribal Sub Plan’ (₹83.04 lakh) were partly provided through Supplementary Provision (Second Instalment) (₹41.52 lakh) and partly through reappropriation (₹41.52 lakh) towards State Share of funds under TSP to Centrally sponsored National Ayush Scheme.

(c) Additional funds under ‘Salaries’ (₹70.50 lakh) were provided through reappropriation towards payment of salaries.

(d) Additional funds under ‘Grants-in-Aid – General’ (₹432.97 lakh) were provided through reappropriation towards State Share of funds under Central’s Ayush Mission Scheme.

(e) Saving under ‘Contract / Outsource’ (₹57.08 lakh) due to reduction of staff of contract employees, was surrendered.

(4)	13 CSS – Central Share – AYUSH – National Ayush Mission			
	O 1,440.00			
	S 138.21			
	R (+) 787.67	2,365.88	2,365.88	...

(a) Additional funds under ‘Scheduled Caste Sub Plan’ (₹151.86 lakh) were partly provided through Supplementary Provision (Second Instalment) (₹75.93 lakh) and partly through reappropriation (₹75.93 lakh) towards Central Share of Centrally Sponsored Scheme National Ayush Mission under SCSP.

GRANT NO.22 - HEALTH AND FAMILY WELFARE – contd.

(b) Additional funds under ‘Tribal Sub Plan’ (₹124.56 lakh) were partly provided through Supplementary Provision (Second Instalment) (₹62.28 lakh) and partly through reappropriation (₹62.28 lakh) towards Central Share of Centrally Sponsored Scheme National Ayush Mission under TSP.

(c) Additional funds under ‘Grant-in-Aid – General’ (₹649.46 lakh) were provided through reappropriation towards Central Share of Centrally Sponsored National Ayush Mission.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>		
(5)	80 General			
	101 Ayushman Bharat – Pradhan Mantri Jan Arogya Yojana (PMJAY)			
	01 Ayushman Bharata – Pradhan Mantri Jana Arogya Yojane (PMJAY)			
	O	1,03,927.94		
	R	(+) 24,038.45	1,27,966.39	1,27,916.29
				(-) 50.10

(a) Additional funds under ‘Grants-in-Aid – General’ (₹28,911.26 lakh) provided through reappropriation towards providing of cashless medical facilities to employees and their dependents under Karnataka State Health Sanjeevni Scheme proved excessive, in view of saving (₹327.53 lakh) surrendered, due to non-receipt of bills in time. Reasons for final saving (₹50.14 lakh) have not been intimated (July 2023). Saving occurred under this head during 2021-22 also.

(b) Additional funds under ‘Scheduled Caste Sub Plan’ (₹1,542.00 lakh) provided through reappropriation towards providing of cashless medical facilities to employees and their dependents under Karnataka State Health Sanjeevini Scheme proved unnecessary, in view of saving (₹4,330.40 lakh) surrendered, due to non-receipt of bills in time.

(c) Additional funds under ‘Tribal Sub Plan’ (₹763.00 lakh) provided through reappropriation towards providing of cashless medical facilities to employees and their dependents under Karnataka State Health Sanjeevini Scheme proved unnecessary, in view of saving (₹1,754.90 lakh) surrendered, due to non-receipt of bills in time.

GRANT NO.22 - HEALTH AND FAMILY WELFARE – contd.

(d) Saving under 'GIA Contract / Outsource' (₹712.86 lakh) and 'Grants-in-Aid – Salaries' (₹52.12 lakh) surrendered, due to non-receipt of bills in time.

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(6) 2211 FAMILY WELFARE			
001 Direction and Administration			
01 State Family Welfare Bureau			
O 523.00			
R (+) 26.24	549.24	549.05	(-) 0.19

Additional funds under 'Salaries' (₹90.71 lakh) were provided through reappropriation towards payment of salaries proved excessive, in view of saving (₹57.79 lakh) surrendered, due to non submission of bills in time.

(7) 003 Training				
01 Regional Health and Family Welfare Training Centres				
O 1,312.99				
R (+) 47.19	1,360.18	1,351.17	(-) 9.01	

(a) Additional funds under 'Salaries' (₹78.34 lakh) provided through reappropriation towards payment of salaries proved excessive, in view of saving (₹40.44 lakh) due to objections raised in HRMS for supplementary pay bills, was surrendered.

(b) Additional funds under 'Contract / Outsource' (₹60.58 lakh) were provided through reappropriation towards payment of salaries of contract employees.

(c) Saving under 'Scholarships and Incentives' (₹26.87 lakh) due to less claims, was surrendered.

(8) 108 Selected Area Programmes (including India Population Project)				
07 State Institute of HFW, DTCs and Indian Population Project – Population Centre				
O 2,033.73				
R (+) 62.61	2,096.34	2,091.81	(-) 4.53	

GRANT NO.22 - HEALTH AND FAMILY WELFARE – contd.

(a) Additional funds under ‘Salaries’ (₹97.17 lakh) provided thorough reappropriation towards payment salaries proved excessive, in view of saving (₹61.98 lakh) surrendered, due to vacant posts and due to objection of supplementary pay bills by Khajane-II. Saving occurred under this head during 2021-22 also.

(b) Additional funds under ‘Contract / Outsource’ (₹49.42 lakh) were provided thorough reappropriation towards payment of salaries to contract employees.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>		
(9)	196 Assistance to Zilla Panchayats / District Level Panchayats			
	1 Zilla Panchayats			
	O 10,925.45			
	R (+) 263.35	11,188.80	11,187.20	(-) 1.60

Additional funds under ‘Block Grants’ (₹261.75 lakh) were provided through reappropriation towards payment of salaries to contract employees in various districts.

<i>(₹ in lakh)</i>	
Districts	Amount
Dharwar	85.44
Uttar Kannada	118.00
Haveri	58.31
Total	261.75

(10)	6 Zilla Panchayats – CSS / CPS			
	O 53,598.32			
	R (+) 17.50	53,615.82	53,685.21	(+) 69.39

(a) Excess under ‘District Family Welfare Bureau, Chamarajanagar’ (₹23.25 lakh) and ‘Koppal’ (₹18.52 lakh) have not been intimated (July 2023).

(b) Excess under ‘Rural Family Health Centres in PHC’s, Chamarajanagar’ (₹22.55 lakh) have not been intimated (July 2023).

GRANT NO.22 - HEALTH AND FAMILY WELFARE – contd.

(vii) Saving in the Capital Section 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				
	01 Mobile Health Clinic				
	O	800.00			
	R	(-) 800.00	...	...	...

Saving under ‘Machinery and Equipments’ (₹600.00 lakh – entire provision) and ‘Transportation Assets’ (₹200.00 lakh – entire provision) due to non-release of funds by the Government, was surrendered.

(2)	03 Medical Education Training and Research				
	101 Ayurveda				
	1 Buildings				
	O	1,000.00			
	S	500.00			
	R	(-) 213.30	1,286.70	1,286.70	...

Additional funds under ‘Ayush Buildings – Major Works’ (₹500.00 lakh) were provided through Supplementary Provision (Second Instalment) towards construction of Government Ayurveda Medical University and Hospital of Savanuru, Haveri District proved excessive, in view of saving (₹213.30 lakh) surrendered, due to non-receipt of sanction for construction of student’s Hostel after revision of estimates.

(3)	105 Allopathy				
	1 Buildings				
	O	57,250.00			
	R	(-) 13,730.11	43,519.89	42,357.39	(-) 1,162.50

(a) Saving under ‘CSS – Central Share – New Medical Colleges at Mandya, Hassan, Shivvamogga, Raichur, Belgaum and Bidar – Construction’ (₹1,270.57 lakh), ‘Scheduled Caste Sub Plan’ (₹24.50 lakh) and ‘Tribal Sub Plan’ (₹25.00 lakh) was surrendered, without giving specific reasons.

GRANT NO.22 - HEALTH AND FAMILY WELFARE – contd.

(b) Saving under ‘CSS – Central Share – Additional Facilities in Existing Medical Colleges of BMCRI Bengaluru, MMCRI Mysuru, VIMS Bellary and KIMS Hubballi – Construction’ (₹1,250.08 lakh) was surrendered, without giving specific reasons.

(c) Saving under ‘CSS – State Share – Additional Facilities in Existing Medical Colleges of BMCRI Bengaluru, MMCRI Mysuru, VIMS Bellary and KIMS Hubballi – Construction’ (₹700 lakh – entire provision) and ‘Tribal Sub Plan’ (₹100.00 lakh – entire provision) was surrendered, without giving specific reasons.

(d) Saving under ‘New Medical Colleges at Gadag, Koppal, Karwar, Chamarajanagar, Madikeri and Kalburgi – Construction’ (₹1,535.97 lakh) was surrendered, without giving specific reasons.

(e) (i) Saving under ‘CSS – Central Share – Establishment of Medical College at Chikkaballapura – Construction’ (₹681.30 lakh) was surrendered, without giving specific reasons.

(ii) Saving under ‘Scheduled Caste Sub Plan’ (₹300.00 lakh – entire provision) and ‘Tribal Sub Plan’ (₹200.00 lakh – entire provision) was reappropriated to other heads, without giving specific reasons.

(f) (i) Additional funds under ‘CSS – Central Share – Establishment of New Medical Colleges attached with District / Referral Hospitals – CSS (Chikkamagaluru, Haveri, Yadgir) – Scheduled Caste Sub’ (₹262.00 lakh) were provided through reappropriation and ‘Tribal Sub Plan’ (₹91.00 lakh) towards Central Share of funds.

(ii) Reasons for saving under ‘Construction’ (₹1,000.00 lakh – entire provision) have not been intimated (July 2023).

(g) Reasons for saving under ‘CSS – State Share – New Medical Colleges at Mandya, Hassan, Shivamogga, Raichur, Belgaum and Bidar – Constructions’ (₹681.30 lakh), ‘Scheduled Caste Sub Plan’ (₹62.50 lakh) and ‘Tribal Sub Plan’ (₹100.00 lakh) have not been intimated (July 2023).

GRANT NO.22 - HEALTH AND FAMILY WELFARE – contd.

(h) Additional funds under ‘CSS – State Share – Establishment of Medical College at Chikkaballapura – Scheduled Caste Sub Plan’ (₹300.00 lakh) and ‘Tribal Sub Plan’ (₹200.00 lakh) were provided through reappropriation towards construction of hostel in Chikkaballapura Medical College.

(i) (i) Saving under ‘CSS – State Share – Establishment of New Medical Colleges attached with District / Referral Hospitals – CSS (Chikkamagaluru, Haveri, Yadgir) – Construction’ (₹3,163.56 lakh) was surrendered, without giving specific reasons. Reasons for final saving (₹4,000.00 lakh) have not been intimated (July 2023).

(ii) Saving under ‘Scheduled Caste Sub Plan’ (₹2,026.00 lakh) were partly reappropriated (₹262.00 lakh) and partly surrendered (₹1,764.00 lakh) without giving specific reasons.

(iii) Saving under ‘Tribal Sub Plan’ (₹906.00 lakh) were partly reappropriated (₹91.00 lakh) and partly surrendered (₹815.00 lakh) without giving specific reasons.

(j) Saving under ‘Medical Equipment / Civil Works for District Hospitals and Medical Colleges – Construction’ (₹2,500 lakh – entire provision) was surrendered, without giving specific reasons.

(k) Additional funds under ‘Sri. Atal Bihari Vajpayee Medical College, Research Institute and Hospital Buildings – Construction’ (₹99.87 lakh) were provided through reappropriation for purchase of hospital machineries.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>		
(4)	2 Drugs Control Department – Buildings			
	O	200.00		
	S	92.50		
	R	(-) 112.71	179.79	179.79
				...

Additional funds under ‘Buildings – Drug Controller – Construction’ (₹92.50 lakh) provided through Supplementary Provision (Second Instalment) towards strengthening of State Drugs Regulatory System proved unnecessary, in view of saving (₹112.71 lakh) surrendered, without giving specific reasons.

GRANT NO.22 - HEALTH AND FAMILY WELFARE – conclud.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(5)	04 Public Health			
	107 Public Health Laboratories			
	2 Procurement / Purchase			
	O 15,000.00			
	R (-) 15,000.00	...	...	...

Saving under ‘Karnataka State Medical Supplies Corporation Limited – Machinery and Equipments’ (₹15,000.00 lakh – entire provision) reappropriated to other heads, without giving specific reasons. Saving occurred under this head during 2021-22 also.

(6)	3 Laboratories			
	O 450.00			
	R (-) 450.00	...	...	...

Saving under ‘Mobile Cancer Detection Units – Machinery and Equipments’ (₹350.00 lakh – entire provision) and ‘Transportation Assets’ (₹100.00 lakh – entire provision) due to non-release of funds by the Government of India, was surrendered. Saving occurred under this head during 2021-22 also.

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## GRANT NO.23 – LABOUR AND SKILL DEVELOPMENT

|                                                    |                                                                                                 | <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>2210</b>                                        | <b>MEDICAL AND PUBLIC HEALTH</b>                                                                |                                         |                               |                                  |
| <b>2230</b>                                        | <b>LABOUR, EMPLOYMENT AND<br/>SKILL DEVELOPMENT</b>                                             |                                         |                               |                                  |
| <b>2235</b>                                        | <b>SOCIAL SECURITY AND<br/>WELFARE</b>                                                          |                                         |                               |                                  |
| <b>2501</b>                                        | <b>SPECIAL PROGRAMMES FOR<br/>RURAL DEVELOPMENT</b>                                             |                                         |                               |                                  |
| <b>2851</b>                                        | <b>VILLAGE AND SMALL<br/>INDUSTRIES</b>                                                         |                                         |                               |                                  |
| <b>3604</b>                                        | <b>COMPENSATION AND<br/>ASSIGNMENTS TO LOCAL<br/>BODIES AND PANCHAYATI RAJ<br/>INSTITUTIONS</b> |                                         |                               |                                  |
| <b>4250</b>                                        | <b>CAPITAL OUTLAY ON OTHER<br/>SOCIAL SERVICES</b>                                              |                                         |                               |                                  |
| <b>4851</b>                                        | <b>CAPITAL OUTLAY ON VILLAGE<br/>AND SMALL INDUSTRIES</b>                                       |                                         |                               |                                  |
| <b>Revenue –</b>                                   |                                                                                                 |                                         |                               |                                  |
| <b>Voted –</b>                                     |                                                                                                 |                                         |                               |                                  |
| Original                                           | 15,14,35,47                                                                                     | 17,47,91,30                             | 16,34,22,22                   | (-) 1,13,69,08                   |
| Supplementary                                      | 2,33,55,83                                                                                      |                                         |                               |                                  |
| Amount surrendered during the<br>year (March 2023) |  |  |  |  | 1,50,41,68 |
| <b>Charged –</b>                                   |                                                                                                 |                                         |                               |                                  |
| Original                                           | 36,40,02                                                                                        | 36,40,02                                | 36,40,01                      | (-) 1                            |
| Supplementary                                      | ...                                                                                             |                                         |                               |                                  |
| Amount surrendered during the<br>year |  |  |  |  | NIL |
| <b>Capital –</b>                                   |                                                                                                 |                                         |                               |                                  |
| <b>Voted –</b>                                     |                                                                                                 |                                         |                               |                                  |
| Original                                           | 1,89,71,00                                                                                      | 1,94,07,00                              | 1,94,06,34                    | (-) 66                           |
| Supplementary                                      | 4,36,00                                                                                         |                                         |                               |                                  |
| Amount surrendered during the<br>year (March 2023) |  |  |  |  | NIL |

**GRANT NO.23 – LABOUR AND SKILL DEVELOPMENT – contd.**

|                                           |          | <i>Total grant</i>              | <i>Actual expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-------------------------------------------|----------|---------------------------------|---------------------------|----------------------------------|
|                                           |          | <i>(In thousands of rupees)</i> |                           |                                  |
| <b>MAJOR HEADS:</b>                       |          |                                 |                           |                                  |
| <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 ₹891.47 lakh initially met through additional releases by two executive orders was later on regularised through Supplementary Provision.

(ii) An amount of ₹15,041.68 lakh was surrendered in the Revenue Section of the Voted Grant.

(iii) Saving in the Revenue Section of 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) | <b>2230 LABOUR, EMPLOYMENT AND SKILL DEVELOPMENT</b> |                             |                           |                                  |
|     | <b>01 Labour</b>                                     |                             |                           |                                  |
|     | <b>103 General Labour Welfare</b>                    |                             |                           |                                  |
|     | 4 Karnataka Labour Welfare Fund Contribution         |                             |                           |                                  |
|     | O 3,500.00                                           |                             |                           |                                  |
|     | R (-) 1,500.00                                       | 2,000.00                    | 2,000.00                  | ...                              |

Saving under ‘Other expenses’ (₹1,500.00 lakh) were partly reappropriated (₹475.35 lakh) to other heads, without giving specific reasons and partly surrendered (₹1,024.65 lakh) due to non-implementation of scheme.

**GRANT NO.23 – LABOUR AND SKILL DEVELOPMENT – 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>800 Other Expenditure</b> |                    |                                                        |                                  |
|     | 07 Vacant Post Provision     |                    |                                                        |                                  |
|     | O 5,789.00                   |                    |                                                        |                                  |
|     | R (-) 5,789.00               | ...                | ...                                                    | ...                              |

Funds under 'Other Allowance' (₹5,789.00 lakh – entire provision) was partly reappropriated (₹3,649.39 lakh) to other salary heads and partly surrendered (₹2,139.61 lakh) due to non-implementation of scheme.

|     |                               |     |     |     |
|-----|-------------------------------|-----|-----|-----|
| (3) | <b>02 Employment Service</b>  |     |     |     |
|     | <b>101 Employment Service</b> |     |     |     |
|     | 08 National Career Service    |     |     |     |
|     | O 40.00                       |     |     |     |
|     | R (-) 40.00                   | ... | ... | ... |

Saving under 'Other Expenses' (₹40.00 lakh – entire provision) was surrendered, without giving specific reasons. Saving occurred under this head during 2020-21 and 2021-22 also.

|     |                                                                             |     |     |     |
|-----|-----------------------------------------------------------------------------|-----|-----|-----|
| (4) | <b>13 CSS-Central Share-SANKALP</b>                                         |     |     |     |
|     | (Skills Acquisition and<br>Knowledge Awareness for<br>Livelihood Promotion) |     |     |     |
|     | O 1,200.00                                                                  |     |     |     |
|     | R (-) 1,200.00                                                              | ... | ... | ... |

Reasons for saving under 'Other Expenses' (₹1,200.00 lakh – entire provision) was surrendered, due to non-release of funds by Government of India. Saving occurred under this head during 2021-22 also.

|     |                                                                             |     |     |     |
|-----|-----------------------------------------------------------------------------|-----|-----|-----|
| (5) | <b>16 CSS-State Share SANKALP</b>                                           |     |     |     |
|     | (Skills Acquisition and<br>Knowledge Awareness for<br>Livelihood Promotion) |     |     |     |
|     | O 800.00                                                                    |     |     |     |
|     | R (-) 800.00                                                                | ... | ... | ... |

Saving under 'Other Allowance' (₹800.00 lakh – entire provision) was partly reappropriated (₹230.60 lakh) to other heads and partly surrendered (₹569.40 lakh) due to non-release of funds by Government of India.

**GRANT NO.23 – LABOUR AND SKILL DEVELOPMENT – 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>03 Training</b>                                              |                    |                                                        |                                  |
|     | <b>003 Training of Craftsmen and Supervisors</b>                |                    |                                                        |                                  |
|     | 02 Vidhyapeethas – Comprehensive Skill Development Institutions | 304.00             | 267.24                                                 | (-) 36.76                        |

Reasons for the saving under ‘Grants-in-Aid – Salaries’ (₹36.76 lakh) have not been intimated (July 2023).

|     |                                                    |       |     |           |
|-----|----------------------------------------------------|-------|-----|-----------|
| (7) | <b>101 Industrial Training Institutes</b>          |       |     |           |
|     | 49 Upgradation of ITIs into Centres for Excellence |       |     |           |
|     | O 1,000.00                                         |       |     |           |
|     | R (-) 950.00                                       | 50.00 | ... | (-) 50.00 |

Saving under ‘Modernisation’ (₹950.00 lakh) was reappropriated to other heads due to non-release of funds from Government of India. Reasons for final saving (₹50.00 lakh) have not been intimated (July 2023).

|     |                                                                         |       |       |           |
|-----|-------------------------------------------------------------------------|-------|-------|-----------|
| (8) | <b>197 Assistance to Block Panchayats/Intermediate Level Panchayats</b> |       |       |           |
|     | 1 Taluka Panchayats                                                     | 49.50 | 29.35 | (-) 20.15 |

Reasons for saving mainly under ‘Block Grants – Koppal’ (₹17.29 lakh) have not been intimated (July 2023).

|     |                                                                                           |        |     |            |
|-----|-------------------------------------------------------------------------------------------|--------|-----|------------|
| (9) | <b>3604 COMPENSATION AND ASSIGNMENTS TO LOCAL LBODIES AND PANCHAYATI RAJ INSTITUTIONS</b> |        |     |            |
|     | <b>191 Assistance to Municipal Corporations</b>                                           |        |     |            |
|     | 5 National Urban Livelihood Mission / Swarna Jayanthi Shahari Rojgar Yojana               |        |     |            |
|     | O 4,000.00                                                                                |        |     |            |
|     | R (-) 3,434.00                                                                            | 566.00 | ... | (-) 566.00 |

(a) (i) Saving under ‘CSS – Central Share – National Urban Livelihood Mission – Other Expenses’ (₹2,268.00 lakh), ‘Scheduled Caste Sub Plan’ (₹666.00 lakh) to non-release of funds by Government of India, was surrendered.

## GRANT NO.23 – LABOUR AND SKILL DEVELOPMENT – contd.

(ii) Reasons for final saving under and ‘Tribal Sub Plan’ (₹66.00 lakh) have not been intimated (July 2023).

(b) Saving under ‘CSS – State Share – National Urban Livelihood Mission – Other Expenses’ (₹500.00 lakh), was reappropriated to other heads, without giving specific reasons. Reasons for the final saving (₹498.00 lakh) have not been intimated (July 2023).

(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>2230 LABOUR, EMPLOYMENT<br/>AND SKILL DEVELOPMENT</b> |                    |                                                        |                                  |
| <b>01 Labour</b>                                             |                    |                                                        |                                  |
| <b>001 Direction and Administration</b>                      |                    |                                                        |                                  |
| 01 Commissioner of Labour                                    |                    |                                                        |                                  |
| O           536.11                                           |                    |                                                        |                                  |
| R       (+ 166.09                                            | 702.20             | 613.37                                                 | (-) 88.83                        |

Additional funds under ‘Salaries Heads’ (₹166.09 lakh) provided through reappropriation towards payment of salaries proved excessive, in view of final saving (₹79.97 lakh) reasons for which have not been intimated (July 2023).

|                                     |          |          |            |
|-------------------------------------|----------|----------|------------|
| (2) <b>101 Industrial relations</b> |          |          |            |
| 01 Enforcement of Labour Laws       |          |          |            |
| O           3,339.53                |          |          |            |
| R       (+ 295.30                   | 3,634.83 | 3,458.80 | (-) 176.03 |

(a) Additional funds under ‘Salaries Heads’ (₹160.41 lakh) provided through reappropriation towards payment of salaries proved excessive, in view of final saving (₹191.77 lakh) reasons for which have not been intimated (July 2023).

(b) Additional funds under ‘Contract / Outsource’ (₹134.89 lakh) were provided through reappropriation towards payment of salaries.

(c) Reasons for final excess under ‘Transport Expenses’ (₹28.20 lakh) have not been intimated (July 2023).

|                                       |        |        |          |
|---------------------------------------|--------|--------|----------|
| (3) <b>103 General Labour Welfare</b> |        |        |          |
| 6 Child Labour                        | 400.00 | 448.26 | (+ 48.26 |

Reasons for excess under ‘Child Labour Rehabilitation – Contributions’ (₹48.26 lakh) have not been intimated (July 2023).



**GRANT NO.23 – LABOUR AND SKILL DEVELOPMENT – contd.**

|     | <i>Head</i>            |            | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|------------------------|------------|--------------------|--------------------------------------------------------|----------------------------------|
| (4) | 7 Labour welfare Board |            |                    |                                                        |                                  |
|     | O                      | 1.00       |                    |                                                        |                                  |
|     | R                      | (+) 475.35 | 476.35             | 476.35                                                 | ...                              |

Additional funds under ‘Insurance Scheme for Drivers – Other expenses’ (₹475.35 lakh) were provided through reappropriation, without giving specific reasons.

|     |                                |              |          |          |            |
|-----|--------------------------------|--------------|----------|----------|------------|
| (5) | <b>02 Employment Service</b>   |              |          |          |            |
|     | <b>101 Employment Services</b> |              |          |          |            |
|     | 09 Skill Development Mission   |              |          |          |            |
|     | O                              | 8,008.72     |          |          |            |
|     | R                              | (+) 1,097.64 | 9,106.36 | 8,957.03 | (-) 149.33 |

(a) Additional funds under ‘Salaries’ (₹150.65 lakh) provided through reappropriation towards payment of salaries proved excessive, in view of final saving (₹42.05 lakh) reasons for which have not been intimated (July 2023).

(b) Additional funds under ‘Other Expenses’ (₹767.90 lakh) were provided through reappropriation towards short term courses for CMKKY.

(c) Additional funds under ‘Salary of Board / Corporation Staff Working in State Government’ (₹146.99 lakh) were provided through reappropriation for payment of Salaries.

(d) Additional funds under ‘Transport Expenses’ (₹32.10 lakh) were provided through reappropriation, without giving specific reasons.

(e) Reasons for saving under ‘Contract / Outsource’ (₹76.54 lakh) have not been intimated (July 2023).

|     |                                                   |            |        |        |          |
|-----|---------------------------------------------------|------------|--------|--------|----------|
| (6) | 11 International Migration Centre of<br>Karnataka |            |        |        |          |
|     | O                                                 | 5.00       |        |        |          |
|     | R                                                 | (+) 230.60 | 235.60 | 230.60 | (-) 5.00 |

Additional funds under ‘Subsidiary Expenses’ (₹230.60 lakh) were provided through reappropriation, without giving specific reasons (July 2023).

|     |                                           |            |           |           |            |
|-----|-------------------------------------------|------------|-----------|-----------|------------|
| (7) | <b>03 Training</b>                        |            |           |           |            |
|     | <b>101 Industrial Training Institutes</b> |            |           |           |            |
|     | 48 GIA ITIs                               |            |           |           |            |
|     | O                                         | 15,513.00  |           |           |            |
|     | R                                         | (+) 934.00 | 16,447.00 | 16,267.90 | (-) 179.10 |

## GRANT NO.23 – LABOUR AND SKILL DEVELOPMENT – contd.

Additional funds under ‘Grants-in-Aid – Salaries’ (₹934.00 lakh) provided through reappropriation proved excessive, in view of final saving (₹179.10 lakh), reasons for which have not been intimated (July 2023).

|     | <i>Head</i>                                                                                            | <i>Total grant</i> | <i>Actual expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|--------------------------------------------------------------------------------------------------------|--------------------|----------------------------------------------------|----------------------------------|
| (8) | 56 Setting up of Instructor Training Wings (ITWs) under Vocational Training Improvement Project (VTIP) |                    |                                                    |                                  |
|     | O 86.00                                                                                                |                    |                                                    |                                  |
|     | R (+) 58.00                                                                                            | 144.00             | 139.81                                             | (-) 4.19                         |

Additional funds under ‘Salaries’ (₹58.00 lakh) were provided through reappropriation towards payment of salaries.

|     |                                                                 |        |          |              |
|-----|-----------------------------------------------------------------|--------|----------|--------------|
| (9) | 59 CSS – Central Share – Pradhan Manthri Kowshalyavikas Program | 800.00 | 2,071.06 | (+) 1,271.06 |
|-----|-----------------------------------------------------------------|--------|----------|--------------|

Reasons for excess under ‘Other Expenses’ (₹1,271.06 lakh) have not been intimated (July 2023).

### (10) **2501 SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT**

#### **06 Self Employment Programmes**

#### **198 Assistance to Gram Panchayats**

##### **6 Gram Panchayats – CSS / CPS**

|   |              |           |           |              |
|---|--------------|-----------|-----------|--------------|
| O | 25,000.00    |           |           |              |
| S | 23,253.83    |           |           |              |
| R | (-) 6,115.54 | 42,138.29 | 48,555.88 | (+) 6,417.59 |

(a) Additional funds under ‘CSS – Central Share – National Rural Livelihood Mission (NRLM) – Lumpsum – ZP’ (₹8,145.00 lakh) provided through Supplementary Provision (First Instalment) towards Central and State Government Share of funds for National Rural Livelihood Mission (NRLM) Scheme proved excessive, in view of saving (₹3,851.42 lakh) surrendered, due to non-release of funds by Government of India.

## **GRANT NO.23 – LABOUR AND SKILL DEVELOPMENT – contd.**

(b) Additional funds under ‘CSS – State Share – National Rural Livelihood Mission (NRLM) – Lumpsum – ZP’ (₹12,661.06 lakh) provided through Supplementary Provision (First and Second Instalment) towards assistance to selected Self Help Groups as State Share against the Central Share releases under NRLM Scheme and matching grants against Government of India Share proved insufficient, in view of excess (₹5,431.19 lakh) reasons for which have not been intimated (July 2023).

(c) Additional funds under ‘CSS – Central Share – Rural Self Employment Training Institutes – RSETI (NRLM) – Lumpsum – ZP’ (₹1,717.36 lakh) provided through Supplementary Provision (Second Instalment) towards Central Share under National Rural Livelihood Mission (NRLM) (RSETI) Scheme received from Government of India.

(d) Additional funds under ‘CSS – Central Share – National Rural Economic Transformation Project – NRETP (NRLM) – Lumpsum – ZP’ (₹438.45 lakh) provided through Supplementary Provision (Second Instalment) towards Central Share under National Rural Livelihood Mission (NRLM) (NRETP) Scheme proved insufficient, in view of excess (₹930.00 lakh) reasons for which have not been intimated (July 2023).

(e) Additional funds under ‘CSS – State Share – National Rural Economic Transportation Project – NRETP (NRLM) – Lumpsum – ZP’ (₹291.96 lakh) provided through Supplementary Provision (Second Instalment) towards State Share in order to release the matching grant against the Central Share proved insufficient, in view of excess (₹620.00 lakh) reasons for which have not been intimated (July 2023).

(f) Saving under ‘CSS – Central Share – Deen Dayal Upadhaya Grameena Kaushalya Yojana – DDUGKY – Lumpsum – ZP’ (₹1,358.47 lakh) due to non-release of funds by Government of India, was surrendered.

(g) Saving under ‘CSS – State Share – Deen Dayal Upadhaya Grameena Kaushalya Yojana – DDUGKY – Lumpsum – ZP’ (₹905.65 lakh) due to non release of funds by Government of India, was surrendered.

(h) Reasons for saving under ‘CSS – Central Share – Start Up Village Entrepreneurship Program – SVEP (NRLM) – Lumpsum – ZP’ (₹338.36 lakh) have not been intimated (July 2023).

(i) Reasons for saving under ‘CSS – State Share – Start Up Village Entrepreneurship Program – SVEP (NRLM) – Lumpsum – ZP’ (₹225.24 lakh) have not been intimated (July 2023).

**GRANT NO.23 – LABOUR AND SKILL DEVELOPMENT – concl.d.**

| <i>Head</i> |                                                                   | <i>Total grant</i>          | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-------------|-------------------------------------------------------------------|-----------------------------|-------------------------------|----------------------------------|
|             |                                                                   | <i>(In lakhs of rupees)</i> |                               |                                  |
| (11)        | <b>2851 VILLAGE AND SMALL INDUSTRIES</b>                          |                             |                               |                                  |
|             | <b>102 Small Scale Industries</b>                                 |                             |                               |                                  |
|             | 82 Assistance to Government Tools Room and Training Centre (GTTC) |                             |                               |                                  |
|             | O                                                                 | 2,000.00                    |                               |                                  |
|             | R                                                                 | (+) 800.00                  | 2,800.00                      | 2,800.00                         |
|             |                                                                   |                             |                               | ...                              |

Additional funds under ‘Other Expenses’ (₹800.00 lakh) were provided through reappropriation towards maintenance and administrative expenditure of Government Tools and Training’s (GTT’s) Centre.

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**GRANT NO.24 – ENERGY
(ALL VOTED)**

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In thousands of rupees)</i>		
MAJOR HEADS:				
2045	OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES			
2801	POWER			
2810	NEW AND RENEWABLE ENERGY			
4801	CAPITAL OUTLAY ON POWER PROJECTS			
6801	LOANS FOR POWER PROJECTS			
Revenue –				
Voted –				
Original	1,20,34,00,83	1,41,36,61,83	1,41,30,37,82	(-) 6,24,01
Supplementary	21,02,61,00			
Amount surrendered during the year (March 2023)				
				6,59,16
Capital –				
Voted –				
Original	6,20,92,00	11,20,92,00	11,20,92,00	...
Supplementary	5,00,00,00			
Amount surrendered during the year				
				NIL

NOTES AND COMMENTS:

(i) The expenditure under the Revenue Section ₹49,261.00 lakh initially met through the additional releases by three executive orders, was later on regularised through Supplementary Provision.

(ii) An amount of ₹659.16 lakh was surrendered in Revenue Section.

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**GRANT NO.25 - KANNADA AND CULTURE  
(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>2052</b>                                     | <b>SECRETARIAT – GENERAL SERVICES</b>                       |                                 |                               |                                  |
| <b>2205</b>                                     | <b>ART AND CULTURE</b>                                      |                                 |                               |                                  |
| <b>2250</b>                                     | <b>OTHER SOCIAL SERVICES</b>                                |                                 |                               |                                  |
| <b>2575</b>                                     | <b>OTHER SPECIAL AREA PROGRAMMES</b>                        |                                 |                               |                                  |
| <b>3454</b>                                     | <b>CENSUS, SURVEYS AND STATISTICS</b>                       |                                 |                               |                                  |
| <b>4202</b>                                     | <b>CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE</b> |                                 |                               |                                  |
| <b>Revenue –</b>                                |                                                             |                                 |                               |                                  |
| Original                                        | 2,02,12,87                                                  |                                 |                               |                                  |
| Supplementary                                   | 84,08,38                                                    | 2,86,21,25                      | 2,68,67,59                    | (-) 17,53,66                     |
| Amount surrendered during the year (March 2023) |                                                             |                                 |                               | 17,38,94                         |
| <b>Capital –</b>                                |                                                             |                                 |                               |                                  |
| Original                                        | 32,00,00                                                    |                                 |                               |                                  |
| Supplementary                                   | 36,00,00                                                    | 68,00,00                        | 65,40.00                      | (-) 2,60,00                      |
| Amount surrendered during the year (March 2023) |                                                             |                                 |                               | 2,60,00                          |

**NOTES AND COMMENTS:**

(i) The expenditure under Revenue Section ₹5,026.38 lakh initially met through the additional releases by 11 executive orders, was later on regularised through Supplementary Provision.

(ii) An amount of ₹1,738.94 lakh was surrendered in the Revenue Section.

(iii) An amount of ₹260.00 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<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (1) <b>2205 ART AND CULTURE</b>         |                    |                                                        |                                  |
| <b>001 Direction and Administration</b> |                    |                                                        |                                  |
| 03 Vacant Post Provision                |                    |                                                        |                                  |
| O           443.00                      |                    |                                                        |                                  |
| R       (-) 443.00                      | ...                | ...                                                    | ...                              |

Funds under 'Other Allowance' (₹443.00 lakh – entire provision) were partly reappropriated (₹79.07 lakh) to other salary heads and partly surrendered (₹363.93 lakh) due to non-filling up of vacant posts.

|                                 |        |        |     |
|---------------------------------|--------|--------|-----|
| (2) <b>107 Museums</b>          |        |        |     |
| 04 Maintenance of Mysore Palace |        |        |     |
| O           250.17              |        |        |     |
| R       (-) 48.67               | 201.50 | 201.50 | ... |

(a) Saving under 'Salaries' (₹30.27 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2020-21 and 2021-22 also.

(b) Saving under 'Salary of Board / Corporation Staff Working in State Government' (₹22.32 lakh) was surrendered, without giving specific reasons.

|                                                              |     |     |     |
|--------------------------------------------------------------|-----|-----|-----|
| (3) <b>800 Other expenditure</b>                             |     |     |     |
| 14 Payments under the Karnataka<br>Guarantee of Services Act |     |     |     |
| O           50.00                                            |     |     |     |
| R       (-) 50.00                                            | ... | ... | ... |

Saving under 'Compensatory Cost' (₹50.00 lakh – entire provision) due to non-receipt of any case under this project, was surrendered. Saving occurred under this head during 2020-21 and 2021-22 also.

|                                                          |        |        |          |
|----------------------------------------------------------|--------|--------|----------|
| (4) <b>3454 CENSUS, SURVEYS AND<br/>STATISTICS</b>       |        |        |          |
| <b>02 Surveys and Statistics</b>                         |        |        |          |
| <b>110 Gazetteer and Statistical<br/>        Memoirs</b> |        |        |          |
| 01 Revision of District Gazetteers                       |        |        |          |
| O           166.46                                       |        |        |          |
| R       (-) 63.63                                        | 102.83 | 102.84 | (+) 0.01 |

**GRANT NO.25 - KANNADA AND CULTURE – conold.**

Saving under ‘Salaries’ (₹21.53 lakh), ‘Building Expenses’ (₹24.80 lakh) and ‘Other Expenses’ (₹22.71 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2020-21 and 2021-22 also.

(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>2205 ART AND CULTURE</b>                             |                    |                                                        |                                  |
|             | <b>102 Promotion of Arts and Culture</b>                |                    |                                                        |                                  |
|             | <b>77 Grants to Literary and Cultural Organisations</b> |                    |                                                        |                                  |
|             | O                                                       | 200.00             |                                                        |                                  |
|             | R                                                       | (+) 33.00          | 233.00                                                 | 233.00                           |
|             |                                                         |                    |                                                        | ...                              |

(a) Additional funds under ‘Grants-in-Aid – General’ (₹50.00 lakh) were provided through reappropriation to provide subsidy to Rashtrakavi Kuvempu Pratishthana for repair works of Kuvempu’s Kavimane of Kuppalli.

(b) Saving under ‘Grants-in-Aid – Assets Creation’ (₹10.00 lakh) due to receipt of applications from less number of Institutions than anticipated, was reappropriated to other heads.

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**GRANT NO.26 - PLANNING, STATISTICS, SCIENCE AND TECHNOLOGY
(ALL VOTED)**

		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In thousands of rupees)</i>		
MAJOR HEADS:				
2217	URBAN DEVELOPMENT			
2515	OTHER RURAL DEVELOPMENT PROGRAMMES			
2575	OTHER SPECIAL AREA PROGRAMMES			
3425	OTHER SCIENTIFIC RESEARCH			
3451	SECRETARIAT – ECONOMIC SERVICES			
3454	CENSUS, SURVEYS AND STATISTICS			
4217	CAPITAL OUTLAY ON URBAN DEVELOPMENT			
4515	CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES			
4575	CAPITAL OUTLAY ON OTHER SPECIAL AREAS PROGRAMMES			
Revenue –				
Original	3,25,92,30	3,44,67,99	3,28,14,60	(-) 16,53,39
Supplementary	18,75,69			
Amount surrendered during the year (March 2023)				
				10,10,74
Capital –				
Original	34,84,06,23	36,69,76,23	36,69,72,41	(-) 3,82
Supplementary	1,85,70,00			
Amount surrendered during the year (March 2023)				
				NIL

NOTES AND COMMENTS:

(i) An amount of ₹1,010.74 lakh was surrendered in the Revenue Section.

(ii) The expenditure in the Capital Section ₹5,400.00 lakh initially met through the additional release by an executive order was later on regularised through Supplementary Provision.

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 expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(1)	2575 OTHER SPECIAL AREA PROGRAMMES			
	60 Others			
	265 Special Area Programme			
	02 Legislators' Constituency Development Fund	364.33	216.60	(-) 147.73

Reasons for saving under 'Contract / Outsource' (₹146.15 lakh) have not been intimated (July 2023).

(2)	3451 SECRETARIAT – ECONOMIC SERVICES			
	101 NITI Aayog			
	4 Planning Board			
	O 142.05			
	R (-) 25.39	116.66	24.97	(-) 91.69

(a) Saving under 'Non-Salaries' (₹25.39 lakh) were reappropriated to other heads, without giving specific reasons.

(b) Reasons for final saving under 'Contract / Outsource' (₹21.52 lakh) and 'Other Expenses' (₹38.94 lakh) have not been intimated (July 2023).

(3)	3454 CENSUS, SURVEYS AND STATISTICS			
	01 Census			
	800 Other Expenditure			
	04 Vacant Post Provision			
	O 1,208.00			
	R (-) 1,208.00	...	...	...

Funds under 'Other Allowance' (₹1,208.00 lakh – entire provision) was partly reappropriated to other salary heads (₹197.26 lakh) and partly surrendered (₹1,010.74 lakh) due to non-filling up of vacant posts.

GRANT NO.26 – PLANNING, STATISTICS, SCIENCE AND TECHNOLOGY – contd.

	<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure (In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(4)	02 Surveys and Statistics			
	111 Vital Statistics			
	02 Crop Cutting Experiments for Crop Estimation Survey			
	O 250.00			
	R (-) 61.25	188.75	186.24	(-) 2.51

Saving under 'Honorarium' (₹61.25 lakh) were reappropriated to other heads, without giving specific reasons.

(5)	205 State Statistical Agency			
	03 Agriculture Census	158.00	112.67	(-) 45.33

Reasons for saving under 'Salaries' (₹21.24 lakh) and 'Non-Salary' heads (₹24.09 lakh) have not been intimated (July 2023).

(6)	04 Estimates of Area and Production of Crops			
	O 486.00			
	R (+) 2.75	488.75	432.84	(-) 55.91

Reasons for saving mainly under 'Salaries' (₹54.68 lakh) have not been intimated (July 2023).

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

(1)	2217 URBAN DEVELOPMENT			
	80 General			
	001 Direction and Administration			
	1 Inspection of Municipal Councils & Local Bodies			
	O 138.63			
	S 64.29			
	R (+) 43.89	246.81	227.96	(-) 18.85

(a) Additional funds under 'Salaries' (₹45.37 lakh) were provided through reappropriation towards payment of salaries.

GRANT NO.26 - PLANNING, STATISTICS, SCIENCE AND TECHNOLOGY – conclud.

(b) Additional funds under ‘Consolidated Salaries’ (₹64.29 lakh) provided through Supplementary provision (First Instalment) to meet the expenses of salary / allowances of chairman Karavali Abhivrudhi Pradhikara as per revised scale proved excessive, in view of saving (₹28.05 lakh) reappropriated to other heads, 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>
(2) 3451 SECRETARIAT – ECONOMIC SERVICES			
092 Other Offices			
05 Karnataka Evaluation Authority			
O 481.87			
S 1,500.00			
R (+) 18.66	2,000.53	2,002.31	(+) 1.78

Additional funds under ‘Grants-in-Aid – General’ (₹1,510.10 lakh) were partly provided through Supplementary Provision (Third and Final Instalment) (₹1,500.00 lakh) towards Karnataka Evaluation Authority, CODR and SDGCC to meet the expenses for current Financial Year and partly through reappropriation (₹10.00 lakh) towards study being conducted by Karnataka Evaluation Authority.

(3) 3454 CENSUS, SURVEYS AND STATISTICS			
02 Surveys and Statistics			
205 State Statistical Agency			
17 Survey on Developmental Programs and Other Program			
O 17.00			
R (+) 13.00	30.00	29.97	(-) 0.03

Additional funds under ‘General Expenses’ (₹4.88 lakh) and ‘Honorarium’ (₹8.12 lakh) were provided through reappropriation, without giving specific reasons.

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# GRANT NO.27 – LAW

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

## MAJOR HEADS:

**2014    ADMINISTRATION OF JUSTICE**

**2059    PUBLIC WORKS**

**4059    CAPITAL OUTLAY ON PUBLIC  
WORKS**

**4070    CAPITAL OUTLAY ON OTHER  
ADMINISTRATIVE SERVICES**

## Revenue –

### Voted–

|                                                    |             |  |             |             |                |
|----------------------------------------------------|-------------|--|-------------|-------------|----------------|
| Original                                           | 12,73,91,28 | \| | 14,41,87,09 | 12,63,89,31 | (-) 1,77,97,78 |
| Supplementary                                      | 1,67,95,81  |  |             |             |                |
| Amount surrendered during the<br>year (March 2023) |             |  |             |             | 1,77,97,77     |

### Charged –

|                                                    |            |  |            |            |              |
|----------------------------------------------------|------------|--|------------|------------|--------------|
| Original                                           | 3,03,71,87 | \| | 3,08,13,37 | 2,75,92,81 | (-) 32,20,56 |
| Supplementary                                      | 4,41,50    |  |            |            |              |
| Amount surrendered during the<br>year (March 2023) |            |  |            |            | 32,20,54     |

## Capital –

### Voted–

|                                                    |         |  |         |         |             |
|----------------------------------------------------|---------|--|---------|---------|-------------|
| Original                                           | 1,00 | \| | 7,37,00 | 1,57,89 | (-) 5,79,11 |
| Supplementary                                      | 7,36,00 |  |         |         |             |
| Amount surrendered during the<br>year (March 2023) |         |  |         |         | 5,79,11     |

### Charged –

|                                                    |         |  |         |         |          |
|----------------------------------------------------|---------|--|---------|---------|----------|
| Original                                           | 1,00 | \| | 2,56,50 | 2,53,23 | (-) 3,27 |
| Supplementary                                      | 2,55,50 |  |         |         |          |
| Amount surrendered during the<br>year (March 2023) |         |  |         |         | 3,27     |

## GRANT NO.27 - LAW – contd.

### NOTES AND COMMENTS:

(i) The expenditure under the Revenue Section of the Voted Grant ₹15,309.00 lakh initially met through the additional releases by eight executive orders, was later on regularised through Supplementary Provision.

(ii) An amount of ₹17,797.77 lakh was surrendered in the Revenue Section of the Voted grant.

(iii) The expenditure under the Revenue Section of the *Charged* Appropriation ₹385.00 lakh initially met through the additional releases by four executive orders, was later on regularised through Supplementary Provision.

(iv) An amount of ₹3,220.54 lakh was surrendered in the Revenue Section of the *Charged* Appropriation.

(v) The expenditure under the Capital Section of the Voted Grant ₹67.00 lakh initially met through the additional releases by two executive orders, was later on regularised through Supplementary Provision.

(vi) An amount of ₹579.11 lakh was surrendered in the Capital Section of the Voted Grant.

(vii) The expenditure under the Capital Section of the *Charged* Appropriation ₹242.00 lakh initially met through the additional releases by three executive orders, was later on regularised through Supplementary Provision.

(viii) An amount of ₹3.27 lakh was surrendered in the 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 expenditure</i><br><i>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-------------|---------------------------------------|--------------------|----------------------------------------------------------|----------------------------------|
| (1)         | <b>2014 ADMINISTRATION OF JUSTICE</b> |                    |                                                          |                                  |
|             | <b>102 High Courts</b>                |                    |                                                          |                                  |
|             | 06 Stipend to Law Students            |                    |                                                          |                                  |
|             | O 200.00                              |                    |                                                          |                                  |
|             | R (-) 104.30                          | 95.70              | 95.70                                                    | ...                              |

Saving under 'Scholarships and Incentives' (₹104.30 lakh) due to less number of beneficiaries, was surrendered.

**GRANT NO.27 - LAW – contd.**

| <i>Head</i>                  | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (2) 14 Vacant Post Provision |                    |                                                        |                                  |
| O 5,581.00                   |                    |                                                        |                                  |
| R (-) 5,581.00               | ...                | ...                                                    | ...                              |

Funds under ‘Other Allowance’ (₹5,581.00 lakh – entire provision) was partly reappropriated (₹1,313.98 lakh) to other salary heads and partly surrendered (₹4,267.02 lakh) due to non-filling up of vacant posts.

|                                                                                                           |        |        |     |  |
|-----------------------------------------------------------------------------------------------------------|--------|--------|-----|--|
| (3) <b>103 Special Courts</b>                                                                             |        |        |     |  |
| 06 CSS – Central Share – Fast Track Special Courts for disposal of cases pending under Rape and POCSO Act |        |        |     |  |
| O 1.00                                                                                                    |        |        |     |  |
| S 1,441.25                                                                                                |        |        |     |  |
| R (-) 635.14                                                                                              | 807.11 | 807.11 | ... |  |

(a) Funds under ‘Transfer of Salary Share to SNA’ (₹520.94 lakh) provided through Supplementary Provision (First Instalment) towards transfer of Central grants and the matching State grants for salary to the SNAs bank account proved unnecessary, in view of saving (₹520.94 lakh – entire provision) surrendered, due to non-switching over to SNA System during the current year.

(b) Additional funds under ‘General Expenses’ (₹919.31 lakh) provided through Supplementary Provision (First Instalment) for transfer of the unutilised Central Share of all the previous years to the SNA account as per Government of India guidelines proved excessive, in view of saving (₹113.20 lakh) surrendered, due to non-switching over to SNA System during the current year.

(c) Funds under ‘Machinery and Equipments’ (₹18.11 lakh) partly provided through Supplementary Provision (First Instalment) (₹1.00 lakh) to implement the new procedure for fund release under CSS scheme as per the directions of Government of India and partly through reappropriation (₹17.11 lakh) for implementation of Centrally Sponsored Schemes proved unnecessary, in view of saving (₹18.11 lakh – entire provision) due to non-purchase of machines, was surrendered.

**GRANT NO.27 - LAW – contd.**

| <i>Head</i>                            | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|----------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (4) 07 Transfer of Salary Share to SNA |                    |                                                        |                                  |
| O ...                                  |                    |                                                        |                                  |
| S 423.10                               |                    |                                                        |                                  |
| R (-) 423.10                           | ...                | ...                                                    | ...                              |

(a) Funds under ‘Transfer of Salary Share to SNA’ (₹347.30 lakh) and ‘General Expenses’ (₹74.80 lakh) provided through Supplementary Provision (First Instalment) towards transfer of entire Central Grants and the matching State Grants for salary to SNAs Bank Account proved unnecessary, in view of saving (₹347.30 lakh – entire provision) and (₹74.80 lakh – entire provision) respectively was surrendered, due to non-switching over to SNA System during the current year.

(b) Funds under ‘Machinery and Equipments’ (₹12.41 lakh) partly provided through Supplementary Provision (First Instalment) (₹1.00 lakh) and partly through reappropriation (₹11.41 lakh) for implementation of the new procedure for fund release under Centrally Sponsored Schemes as per the directions of Government of India proved unnecessary, in view of saving (₹12.41 lakh – entire provision) was surrendered, due to non-switching over to SNA System during the current year.

(5) **114 Legal Advisers and Counsels**

01 Advocate General

|              |          |          |          |
|--------------|----------|----------|----------|
| O 3,885.10   |          |          |          |
| S 700.00     |          |          |          |
| R (-) 702.05 | 3,883.05 | 3,883.03 | (-) 0.02 |

(a) Additional funds under ‘General Expenses’ (₹700.00 lakh) provided through Supplementary Provision (First Instalment) for modernisation / CCMS and e-filing in the office of the Advocate General proved excessive, in view of saving (₹687.83 lakh) due to non-finalisation of tender procedure towards the CCMS, e-filing project, was surrendered.

(b) Additional funds under ‘Subsidiary Expenses’ (₹75.00 lakh) and ‘Contract / Outsource’ (₹36.80 lakh) were provided through reappropriation, without giving specific reasons.

(c) Saving under ‘Salaries’ (₹118.87 lakh) were partly reappropriated (₹14.60 lakh) to other heads, due to non-filling up of vacant posts and partly surrendered (₹104.27 lakh) without giving specific reasons. Saving occurred under this head during 2020-21 and 2021-22 also.



**GRANT NO.27 - LAW – contd.**

|     | <i>Head</i>                       |           | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-----------------------------------|-----------|--------------------|--------------------------------------------------------|----------------------------------|
| (6) | 04 Karnataka State Law Commission |           |                    |                                                        |                                  |
|     | O                                 | 243.77    |                    |                                                        |                                  |
|     | R                                 | (-) 28.07 | 215.70             | 215.71                                                 | (+) 0.01                         |

Saving under 'Non-Salary' heads (₹30.40 lakh) was surrendered, without giving specific reasons.

|     |                                    |           |        |        |          |
|-----|------------------------------------|-----------|--------|--------|----------|
| (7) | 05 Karnataka Law Reporting Council |           |        |        |          |
|     | O                                  | 151.00    |        |        |          |
|     | R                                  | (-) 21.85 | 129.15 | 129.14 | (-) 0.01 |

Saving under 'Salaries' (₹20.54 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2020-21 and 2021-22 also.

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

(1) **2014 ADMINISTRATION OF JUSTICE**

**103 Special Courts**

03 CSS – State Share – Fast Track  
Special Courts for disposal of  
cases pending under Rape and  
POCSO Act.

|   |            |          |          |     |
|---|------------|----------|----------|-----|
| O | 1,085.24   |          |          |     |
| S | 544.60     |          |          |     |
| R | (+) 262.41 | 1,892.25 | 1,892.25 | ... |

(a) Additional funds under 'General Expenses' (₹430.00 lakh) provided through Supplementary Provision (First Instalment) towards remittance to the SNA Account, the unutilised amount of State share released in the previous year under CSS Scheme proved excessive, in view of saving (₹28.48 lakh) surrendered, due to vacant posts of Judicial Officers and less claims of Home orderly, News Paper allowances by Judicial officers. Saving occurred under this head during 2020-21 and 2021-22 also.

(b) Additional funds under 'Contract / Outsource' (₹108.10 lakh) provided through Supplementary Provision (First Instalment) towards remittance to the SNA account, the unutilised amount of State Share released in the previous year USS CSS scheme proved unnecessary, in view of saving (₹217.01 lakh) surrendered, due to non-filling up of the Contract posts. Saving occurred under this head during 2020-21 and 2021-22 also.

## GRANT NO.27 - LAW – contd.

(c) Additional funds under ‘Machinery and Equipments’ (₹305.68 lakh) provided through reappropriation towards purchases of machineries for Special Courts and Grama Nyayalayas coming under POCSO Act proved excessive, in view of saving (₹26.14 lakh) surrendered, due to less supply of equipments against the ordered quantity. Saving occurred under this head during 2020-21 and 2021-22 also.

(d) Additional funds under ‘Salaries’ (₹436.44 lakh) provided through reappropriation to meet the expenditure towards payment of pay and allowances to the newly appointed staff and for payment of revised SNJPC pay scale to Judicial Officers proved excessive, in view of saving (₹167.61 lakh) surrendered, due to less claims for encashment of leave/festival advance by the Judicial Officers/Officials.

(e) Saving under ‘Building Expenses’ (₹19.55 lakh) due to less consumption of electricity and water charges and due to non-finalisation of rent resolutions for the newly appointed Judicial Officers, was surrendered. Saving occurred under this head during 2020-21 and 2021-22 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)         | <b>114 Legal Advisers and Counsels</b>                                  |                                     |                           |                              |
|             | 06 Karnataka Institute of Law and Parliamentary Affairs Report (KILPAR) |                                     |                           |                              |
|             | O                                                                       | 81.63                               |                           |                              |
|             | R                                                                       | (+) 15.42                           | 97.05                     | 97.05                        |
|             |                                                                         |                                     |                           | ...                          |

Additional funds under ‘GIA Contract / Outsource’ (₹15.42 lakh) were provided through reappropriation for payment of salary to the newly appointed Head of Research (Law).

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

|     |                                       |            |          |          |
|-----|---------------------------------------|------------|----------|----------|
| (1) | <b>2014 ADMINISTRATION OF JUSTICE</b> |            |          |          |
|     | <b>102 High Courts</b>                |            |          |          |
|     | 01 Judges – HC of Karnataka           |            |          |          |
|     | O                                     | 3,606.00   |          |          |
|     | S                                     | 200.00     |          |          |
|     | R                                     | (-) 646.74 | 3,159.26 | 3,159.27 |
|     |                                       |            |          | (+) 0.01 |

## GRANT NO.27 - LAW – contd.

(a) Additional funds under 'Salaries' (₹200.00 lakh) provided through Supplementary Provision (Second Instalment). Saving (₹381.82 lakh) due to less claims for encashment of leave by the officers, was surrendered. Saving occurred under this head during 2020-21 and 2021-22 also.

(b) Saving under 'Travel Expenses' (₹174.65 lakh) due to less claims to TA on account of vacant posts of Hon'ble Judges, was surrendered. Saving occurred under this head during 2020-21 and 2021-22 also.

(c) Saving under 'Building Expenses' (₹100.26 lakh) was partly reappropriated (₹10.00 lakh) to other heads and partly surrendered (₹90.26 lakh) due to less consumption of electricity and water and non-drawal of rent and rent advances on account of vacant posts of Hon'ble Judges.

| <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>             |                               |                                  |
| (2) 14 Vacant Post Provision |                                         |                               |                                  |
| <i>O</i>                     | 952.00 | \| |  |
| <i>R</i>                     | 952.00 | \| |  |
|                              | ...                                     | ...                           | ...                              |

Funds under 'Other Allowance' (₹952.00 lakh – entire provision) was partly reappropriated (₹36.25 lakh) to other salary heads and partly surrendered (₹915.75 lakh) due to non-filling up of vacant posts.

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

- (1) **4059 CAPITAL OUTLAY ON  
PUBLIC WORKS**  
**60 Other Buildings**  
**051 Construction**  
 03 Construction of Law College at  
 Haveri

|          |            |     |     |
|----------|------------|-----|-----|
| <i>O</i> | ... | \| |  |
| <i>S</i> | 500.00 | \| |  |
| <i>R</i> | (-) 500.00 | \| |  |
|          | ...        | ... | ... |

Funds under 'Construction' (₹500.00 lakh) provided through Supplementary Provision (First Instalment) towards establishment of new Government Law College in Haveri District proved unnecessary, in view of saving (₹500.00 lakh – entire provision) surrendered, without giving specific reasons.

**GRANT NO.27 - LAW – conclud.**

| <i>Head</i> |                                                                     | <i>Total grant</i> | <i>Actual<br/>expenditure<br/>(In lakhs of rupees)</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-------------|---------------------------------------------------------------------|--------------------|--------------------------------------------------------|----------------------------------|
| (2)         | <b>4070 CAPITAL OUTLAY ON<br/>OTHER ADMINISTRATIVE<br/>SERVICES</b> |                    |                                                        |                                  |
|             | <b>800 Other Expenditure</b>                                        |                    |                                                        |                                  |
|             | 11 Purchase of Vehicles                                             |                    |                                                        |                                  |
|             | O                                                                   | 1.00               |                                                        |                                  |
|             | S                                                                   | 236.00             |                                                        |                                  |
|             | R                                                                   | (-) 79.11          | 157.89                                                 | 157.89 ...                       |

Additional funds under ‘Transportation Assets’ (₹236.00 lakh) provided through Supplementary Provision (First and Second Instalment) for purchase of new vehicle to the Judges of High Court of Karnataka, District Judges and President of Karnataka State Human Rights Commission proved excessive, in view of saving (₹79.11 lakh) surrendered, due to non purchase of office cars.

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GRANT NO.28 - PARLIAMENTARY AFFAIRS AND LEGISLATION

		<i>Total grant or appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In thousands of rupees)</i>		
MAJOR HEADS:				
2011	PARLIAMENT / STATE / UNION TERRITORY LEGISLATURES			
2012	PRESIDENT, VICE PRESIDENT / GOVERNOR, ADMINISTRATOR OF UNION TERRITORIES			
2052	SECRETARIAT – GENERAL SERVICES			
2071	PENSIONS AND OTHER RETIREMENT BENEFITS			
4070	CAPITAL OUTLAY ON OTHER ADMINISTRATIVE SERVICES			
Revenue –				
Voted –				
Original	3,01,56,02	3,60,21,15	3,34,26,33	(-) 25,94,82
Supplementary	58,65,13			
Amount surrendered during the year (March 2023)					25,62,99
Charged –				
Original	5,09,00	7,22,00	3,51,87	(-) 3,70,13
Supplementary	2,13,00			
Amount surrendered during the year (March 2023)					3,70,12
Capital –				
Voted –				
Original	2,00	1,02,00	98,67	(-) 3,33
Supplementary	1,00,00			
Amount surrendered during the year (March 2023)					3,33
Charged –				
Original	2,00	2,00	...	(-) 2,00
Supplementary	...			
Amount surrendered during the year (March 2023)					2,00

GRANT NO.28 - PARLIAMENTARY AFFAIRS AND LEGISLATION

NOTES AND COMMENTS:

(i) An amount of ₹2,562.99 lakh was surrendered in the Revenue Section of the Voted Grant.

(ii) The expenditure under the Revenue Section of *Charged* Appropriation ₹113.00 lakh initially met through the additional releases by two executive orders was later on regularized through Supplementary Provision.

(iii) An amount of ₹370.12 lakh was surrendered in the Revenue Section of the *Charged* Appropriation.

(iv) The expenditure under the Capital Section of Voted Grant ₹50.00 lakh initially met through the additional releases by two executive orders was later on regularized through Supplementary Provision.

(v) An amount of ₹3.33 lakh was surrendered in the Capital Section of the Voted Grant.

(vi) An amount of ₹2.00 lakh was surrendered in the Capital Section of the *Charged* Appropriation.

(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>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>		
(1)	2011 PARLIAMENT/STATE/ UNION TERRITORY LEGISLATURES			
	02 State / Union Territory Legislatures			
	101 Legislative Assembly			
	03 Leader of Opposition – Legislative Assembly			
	O	63.00		
	S	30.90		
	R	(-) 52.17	41.73	41.73
				...

GRANT NO.28 - PARLIAMENTARY AFFAIRS AND LEGISLATION

(a) Additional funds under 'Consolidated Salaries' (₹3.90 lakh) provided through Supplementary Provision (First Instalment) to pay revised salaries proved unnecessary, in view of saving (₹20.25 lakh) surrendered without giving specific reasons. Saving occurred under this head during 2020-21 and 2021-22 also.

(b) Additional funds under 'Travel Expenses' (₹27.00 lakh) provided through Supplementary Provision (First Instalment) to pay revised travelling expenses proved unnecessary, in view of saving (₹28.11 lakh) 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>
(2)	04 Government Chief Whip – Legislative Assembly			
	O 62.00			
	S 12.70			
	R (-) 27.26	47.44	47.44	...

(a) Additional funds under 'Consolidated Salaries' (₹2.70 lakh) were provided through Supplementary Provision (First Instalment) to pay revised salaries.

(b) Additional funds under 'Travel Expenses' (₹10.00 lakh) provided through Supplementary Provision (First Instalment) to pay revised travelling expenses proved unnecessary, in view of saving (₹20.37 lakh) surrendered without giving specific reasons.

(3)	102 Legislative Council			
	09 PAs to MLCs			
	O 586.00			
	R (-) 73.37	512.63	512.63	...

(a) Saving under 'Salaries' (₹83.32 lakh) was surrendered, without giving specific reasons. Saving occurred under this head during 2021-22 and 2020-21 also.

(b) Additional funds under 'Contract / Outsource' (₹17.00 lakh) were provided through reappropriation for payment of pay and allowances.

(4)	103 Legislative Secretariat			
	2 Legislative Council Secretariat			
	O 2,448.74			
	S 15.00			
	R (-) 290.90	2,172.84	2,172.94	(+) 0.10

GRANT NO.28 - PARLIAMENTARY AFFAIRS AND LEGISLATION

(a) Additional funds under 'Legislative Council Secretariat – Travel Expenses' (₹15.00 lakh) were provided through Supplementary Provision (Second Instalment) to pay travelling expenses to members of Legislative Council Secretariat.

(b) Additional funds under 'General Expenses' (₹10.46 lakh) were provided through reappropriation proved unnecessary, in view of saving (₹17.26 lakh) surrendered, without giving specific reasons.

(c) Saving under 'Salary of Board / Corporation Staff Working in State Government' (₹20.00 lakh – entire provision) was surrendered, without giving specific reasons.

(d) Saving under Salaries' (₹222.92 lakh) was surrendered, without giving specific reasons.

<i>Head</i>		<i>Total grant</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>		
(5)	104 Legislator's Hostel			
	1 Legislative Assembly			
	O	407.00		
	R	(-) 49.67	357.33	357.33
				...

Saving under 'L.H. for M.L.A.'s – General Expenses' (₹38.69 lakh) was partly reappropriated (₹25.00 lakh) to other heads and partly surrendered (₹13.69 lakh) without giving specific reasons.

(6)	800 Other Expenditure			
	09 Vacant Post Provision			
	O	1,183.00		
	R	(-) 1,183.00	...	...
				...

Funds under 'Other Allowance' (1,183.00 lakh – entire provision) were partly reappropriated (₹35.00 lakh) and partly surrendered (₹11.48 lakh) due to non-filling up of vacant posts.

GRANT NO.28 - PARLIAMENTARY AFFAIRS AND LEGISLATION

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

<i>Head</i>	<i>Total grant or appropriation</i>	<i>Actual expenditure</i> <i>(In lakhs of rupees)</i>	<i>Excess (+) Saving (-)</i>
(1) 2011 PARLIAMENT/STATE/ UNION TERRITORY LEGISLATURES			
02 State / Union Territory Legislatures			
101 Legislative Assembly			
08 Common Wealth Parliament Affiliation Fees			
O	8.00		
R	(+ 3.00	11.00	11.00 ...

Additional funds under 'General Expenses' (₹4.00 lakh) provided through reappropriation, proved excessive, in view of saving (₹1.00 lakh) surrendered, without giving specific reasons.

(ix) Saving in Revenue Section of *Charged* appropriation mainly occurred under:

(1) 2011 PARLIAMENT/STATE/ UNION TERRITORY LEGISLATURES			
02 State / Union Territory Legislatures			
101 Legislative Assembly			
01 Speaker			
O	70.00		
S	67.00		
R	(-) 29.05	107.95	107.94 (-) 0.01

(a) Additional funds under 'Travel Expenses' (₹65.00 lakh) provided through Supplementary Provision (First Instalment) for travelling expenses to Hon'ble Speaker of the Legislative Assembly proved excessive, in view of saving (₹10.20 lakh) surrendered, without giving specific reasons.

(b) Additional funds under 'Salaries' (₹2.00 lakh) were provided through Supplementary Provision (First Instalment) to pay revised reimbursement of medical expenses.

(c) Saving under 'Consolidated Salaries' (₹13.33 lakh) was surrendered, without giving specific reasons.

GRANT NO.28 - PARLIAMENTARY AFFAIRS AND LEGISLATION – contd.

<i>Head</i>		<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>		
(2)	02 Deputy Speaker			
	<i>O</i>	65.00		
	<i>S</i>	86.90		
	<i>R</i>	(-) 51.96	99.94	99.94 ...

(a) Additional funds under ‘Salaries’ (₹61.50 lakh) were provided partly through Supplementary Provision (Second Instalment) (₹46.00 lakh) towards the reimbursement of medical expenses and partly through reappropriation (₹15.50 lakh) to overcome the shortage of medical expenses.

(b) Additional funds under ‘Travel Expenses’ (₹38.00 lakh) provided through Supplementary Provision (First Instalment) to pay revised travel expenses proved unnecessary, in view of saving (₹15.50 lakh) reappropriated to other heads and partly surrendered (₹34.22 lakh), without giving specific reasons.

(c) Additional funds under ‘Consolidated Salaries’ (₹2.90 lakh) were provided through Supplementary Provision (First Instalment) to pay revised salaries to the Deputy Speaker.

(3) **102 Legislative Council**

02 Deputy Chairman

<i>O</i>	78.00			
<i>S</i>	21.40			
<i>R</i>	(-) 83.86	15.54	15.54	...

(a) Additional funds under ‘Consolidated Salaries’ (₹6.40 lakh) provided through Supplementary Provision (First Instalment) to pay revised salaries proved unnecessary, in view of saving (₹27.36 lakh) surrendered, without giving specific reasons.

(b) Additional funds under ‘Travel Expenses’ (₹15.00 lakh) provided through Supplementary Provision (First Instalment) to pay revised travelling expenses proved unnecessary, in view of saving (₹50.00 lakh) partly reappropriated (₹40.00 lakh) to other heads and partly surrendered (₹10.00 lakh), without giving specific reasons.

GRANT NO.28 - PARLIAMENTARY AFFAIRS AND LEGISLATION – conclud.

<i>Head</i>		<i>Total appropriation</i>	<i>Actual expenditure</i>	<i>Excess (+) Saving (-)</i>
		<i>(In lakhs of rupees)</i>		
(4)	800 Other Expenditure			
	09 Vacant Post Provision			
	<i>O</i>	200.00		
	<i>R</i>	(-) 200.00	...	...

Funds under ‘Other Allowance’ (₹200.00 lakh – entire provision) due to non-filling up of vacant posts, was surrendered. Saving occurred under this head during 2020-21 and 2021-22 also.

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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>3,13,94,60,55</i> |  |                      |                      |                     |
| <i>Supplementary</i>                          | <i>3</i>             |  | <i>3,13,94,60,58</i> | <i>3,14,27,40,75</i> | <i>(+) 32,80,17</i> |
| <i>Amount surrendered during the<br/>year</i> |                      |  |                      |                      | <i>NIL</i>          |

**Capital –**

|                                                            |                      |  |                      |                      |                     |
|------------------------------------------------------------|----------------------|--|----------------------|----------------------|---------------------|
| <i>Original</i>                                            | <i>1,41,78,70,00</i> |  |                      |                      |                     |
| <i>Supplementary</i>                                       | <i>17,97,74,00</i>   |  | <i>1,59,76,44,00</i> | <i>1,59,42,49,03</i> | <i>(-) 33,94,97</i> |
| <i>Amount surrendered during the<br/>year (March 2023)</i> |                      |  |                      |                      | <i>33,92,23</i>     |

**NOTES AND COMMENTS:**

(i) In the Revenue Section of *Charged* Appropriation, expenditure exceeded the provision by ₹32,80,17,000/- which required regularization.

(ii) An amount of ₹3,392.23 lakh was surrendered in the Capital Section of *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<br/>appropriation</i> | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|-------------------------------------|--------------------------------|-------------------------------|----------------------------------|
|     |                                     | <i>(In lakhs of rupees)</i>    |                               |                                  |
| (1) | <b>2049 INTEREST PAYMENTS</b>       |                                |                               |                                  |
|     | <b>01 Interest on Internal Debt</b> |                                |                               |                                  |
|     | <b>101 Interest on Market Loans</b> |                                |                               |                                  |
|     | 4 Interest on Current Loans         |                                |                               |                                  |
|     | O                                   | 8,34,847.55                    |                               |                                  |
|     | R                                   | (-) 95,296.26                  | 7,39,551.29                   | 7,39,488.00                      |
|     |                                     |                                |                               | (-) 63.29                        |

(a) Saving under the 'New Loans 2021-2022 – Debt Servicing' (₹15,296.26 lakh) due to creation of new heads of accounts for making payment, was reappropriated to other heads. Reasons for final saving (₹63.29 lakh) has not been intimated (July 2023).

(b) Saving under 'New Loans for 2022-23 – Debt Servicing' (₹80,000.00 lakh) was reappropriated to other heads, without giving specific reasons.

|     |                                   |            |        |          |
|-----|-----------------------------------|------------|--------|----------|
| (2) | <b>305 Management of Debt</b>     |            |        |          |
|     | 01 Expenditure Incurred in        |            |        |          |
|     | Connection with the Issue of New  |            |        |          |
|     | Loans and Sale of Securities held |            |        |          |
|     | in Cash Balance Investment        |            |        |          |
|     | Account (Flotation Charge)        |            |        |          |
|     | O                                 | 715.00     |        |          |
|     | R                                 | (-) 246.23 | 468.77 | 468.00   |
|     |                                   |            |        | (-) 0.77 |

Saving under 'Debt Servicing' (₹246.23 lakh) due to creation of new heads of accounts for making payment, was reappropriated to other heads

|     |                                  |            |          |          |
|-----|----------------------------------|------------|----------|----------|
| (3) | 02 Commission Charges Payable to |            |          |          |
|     | the RBI towards the Management   |            |          |          |
|     | of State Debt                    |            |          |          |
|     | O                                | 7,218.00   |          |          |
|     | R                                | (-) 991.31 | 6,226.69 | 6,226.32 |
|     |                                  |            |          | (-) 0.37 |

Saving under 'Debt Servicing' (₹991.31 lakh) due to creation of new heads of accounts for making payment, was reappropriated to other heads.

|     |                                        |          |        |            |
|-----|----------------------------------------|----------|--------|------------|
| (4) | <b>03 Interest on Small Savings,</b>   |          |        |            |
|     | <b>Provident Funds etc.,</b>           |          |        |            |
|     | <b>104 Interest on State Provident</b> |          |        |            |
|     | <b>Funds</b>                           |          |        |            |
|     | 3 All India Services Provident Fund    | 1,000.00 | 587.15 | (-) 412.85 |

Reasons for saving under 'Debt Servicing' (₹412.85 lakh) has not been intimated (July 2023).

**GRANT NO.29 – DEBT SERVICING – contd.**

|     | <i>Head</i>                                       | <i>Total<br/>appropriation</i> | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|---------------------------------------------------|--------------------------------|-------------------------------|----------------------------------|
|     |                                                   | <i>(In lakhs of rupees)</i>    |                               |                                  |
| (5) | <b>108 Interest on Insurance and Pension Fund</b> |                                |                               |                                  |
|     | 3 State Government Group Insurance Fund           | 27,793.00                      | 23,866.83                     | (-) 3,926.17                     |

Reasons for saving under 'Debt Servicing' (₹3,926.17 lakh) have not been intimated (July 2023).

|     |                                                             |     |     |     |
|-----|-------------------------------------------------------------|-----|-----|-----|
| (6) | <b>117 Interest on Defined Contribution Pension Scheme</b>  |     |     |     |
|     | 01 Interest paid on Government Backlog Contributions to NPS |     |     |     |
|     | <i>O</i> 1,000.00                                           |     |     |     |
|     | <i>R</i> (-) 1,000.00                                       | ... | ... | ... |

Saving under 'Debt Servicing' (₹1,000.00 lakh – entire provision) was reappropriated to other heads, without giving specific reasons.

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

|     |                                                              |             |             |     |
|-----|--------------------------------------------------------------|-------------|-------------|-----|
| (1) | <b>2048 APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT</b> |             |             |     |
|     | <b>101 Sinking Funds</b>                                     |             |             |     |
|     | 4 Consolidated Sinking Fund                                  |             |             |     |
|     | <i>O</i> 2,00,000.00                                         |             |             |     |
|     | <i>R</i> (+) 1,00,000.00                                     | 3,00,000.00 | 3,00,000.00 | ... |

Additional fund under 'Contribution to Consolidated Sinking Fund – Debt Servicing' (₹10,000.00 lakh) were provided through reappropriation for showing investment under Consumer Welfare Fund during the Financial year 2022-23.

|     |                                                                           |       |       |          |
|-----|---------------------------------------------------------------------------|-------|-------|----------|
| (2) | <b>2049 INTEREST PAYMENT</b>                                              |       |       |          |
|     | <b>01 Interest on Internal Debt</b>                                       |       |       |          |
|     | <b>115 Interest on Ways and Means Advances from Reserve Bank of India</b> |       |       |          |
|     | 01 Interest on Ways and Means and Special Ways and Means                  |       |       |          |
|     | <i>O</i> 1.00                                                             |       |       |          |
|     | <i>R</i> (+) 28.48                                                        | 29.48 | 29.47 | (-) 0.01 |

Additional funds under 'Debt Servicing' (₹28.48 lakh) were provided through reappropriation to pay Interest.

## GRANT NO.29 – DEBT SERVICING – contd.

|     | <i>Head</i>                              |          | <i>Total<br/>appropriation</i> | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|------------------------------------------|----------|--------------------------------|-------------------------------|----------------------------------|
|     |                                          |          | <i>(In lakhs of rupees)</i>    |                               |                                  |
| (3) | <b>305 Management of Debt</b>            |          |                                |                               |                                  |
|     | 04 GST on Flotation Charges of New Loans |          |                                |                               |                                  |
|     |                                          | <i>O</i> | ...                            |                               |                                  |
|     |                                          | <i>S</i> | 0.01                           |                               |                                  |
|     |                                          | <i>R</i> | (+ 84.23                       | 84.24                         | 84.24 ...                        |

Additional funds under 'Debt Servicing' (₹84.24 lakh) were provided through Supplementary Provision (Third and Final Instalment) (₹0.01 lakh) to make payment of GST Charged @ 18% on floatation charges of new loans and partly through reappropriation (₹84.23 lakh) to make GST and other payments.

|     |                                                  |          |           |        |            |
|-----|--------------------------------------------------|----------|-----------|--------|------------|
| (4) | 05 GST Charges on Management Commission of Loans |          |           |        |            |
|     |                                                  | <i>O</i> | ...       |        |            |
|     |                                                  | <i>S</i> | 0.01      |        |            |
|     |                                                  | <i>R</i> | (+ 560.31 | 560.32 | 560.32 ... |

Additional funds under 'Debt Servicing' (₹560.32 lakh) were provided through Supplementary Provision (Third and Final Instalment) (₹0.01 lakh) to make payment of GST charges and partly through reappropriation (₹560.31 lakh) to make GST and other payments.

|     |                                                            |  |             |             |           |
|-----|------------------------------------------------------------|--|-------------|-------------|-----------|
| (5) | <b>03 Interest on Small Savings, Provident Funds etc.,</b> |  |             |             |           |
|     | <b>108 Interest on Insurance and Pension Fund</b>          |  |             |             |           |
|     | 1 State Government Insurance Funds                         |  | 1,41,267.00 | 1,41,55,236 | (+ 285.36 |

(a) Reasons for excess under 'State Life Insurance Fund – Debt Servicing' (₹321.89 lakh) have not been intimated (July 2023).

(b) Reasons for saving under 'Motor Insurance Fund – Debt Servicing' (₹36.06 lakh) have not been intimated (July 2023).

|     |                                            |  |          |          |         |
|-----|--------------------------------------------|--|----------|----------|---------|
| (6) | 2 Government Employees Family Benefit Fund |  | 2,309.00 | 2,316.56 | (+ 7.56 |
|-----|--------------------------------------------|--|----------|----------|---------|

Reasons for excess under 'Debt Servicing' (₹7.56 lakh) have not been intimated (July 2023).

**GRANT NO.29 – DEBT SERVICING – contd.**

|     | <i>Head</i>                                                               | <i>Total<br/>appropriation</i> | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|-----|---------------------------------------------------------------------------|--------------------------------|-------------------------------|----------------------------------|
|     |                                                                           | <i>(In lakhs of rupees)</i>    |                               |                                  |
| (7) | <b>04 Interest on Loans and Advances<br/>from Central Government</b>      |                                |                               |                                  |
|     | <b>101 Interest on Loans for State /<br/>Union Territory Plan Schemes</b> |                                |                               |                                  |
|     | 02 Back to Back External Loans                                            |                                |                               |                                  |
|     | O 20,875.00                                                               |                                |                               |                                  |
|     | R (-) 3,060.00                                                            | 17,815.00                      | 26,633.00                     | (+) 8,818.00                     |

(a) Saving under 'Debt Servicing' (₹3,000.00 lakh) were reappropriated to other heads, without giving specific reasons. Reasons for excess (₹8,868.39 lakh) have not been intimated (July 2023).

(b) Saving under 'Commitment Charges' (₹60.00 lakh) were reappropriated to other heads, without giving specific reasons. Reasons for final saving (₹50.40 lakh) have not been intimated (July 2023).

|     |                                                                               |        |        |          |
|-----|-------------------------------------------------------------------------------|--------|--------|----------|
| (8) | <b>112 Interest on Other Loans for<br/>States Schemes</b>                     |        |        |          |
|     | 03 Interest on Loans for Externally<br>Aided Projects – Back to Back<br>Basis |        |        |          |
|     | O 1.00                                                                        |        |        |          |
|     | S 0.01                                                                        |        |        |          |
|     | R (+) 437.26                                                                  | 438.27 | 437.27 | (-) 1.00 |

Additional funds under 'Other Charges' (₹437.27 lakh) were provided partly through Supplementary Provision (Third and Final Instalment) (₹0.01 lakh) to make payment towards other charges and partly through reappropriation (₹437.26 lakh) to make GST and other payments.

|     |                                                                                       |      |      |          |
|-----|---------------------------------------------------------------------------------------|------|------|----------|
| (9) | <b>05 Interest on Reserve Funds</b>                                                   |      |      |          |
|     | <b>101 Interest on Depreciation<br/>Renewal Reserve Fund</b>                          |      |      |          |
|     | 1 Depreciation Reserve Fund –<br>Government Commercial<br>Department and Undertakings | 5.00 | 8.35 | (+) 3.35 |

Reasons for Excess under 'Government Silk Filature, Santhamarahalli – Debt Servicing' (₹3.35 lakh) have not been intimated (July 2023).



## GRANT NO.29 – DEBT SERVICING – contd.

|      | <i>Head</i>                             | <i>Total<br/>appropriation</i> | <i>Actual<br/>expenditure</i> | <i>Excess (+)<br/>Saving (-)</i> |
|------|-----------------------------------------|--------------------------------|-------------------------------|----------------------------------|
|      |                                         | <i>(In lakhs of rupees)</i>    |                               |                                  |
| (10) | <b>60 Interest on Other Obligations</b> |                                |                               |                                  |
|      | <b>101 Interest on Deposits</b>         |                                |                               |                                  |
|      | 1 Other Miscellaneous Deposits          |                                |                               |                                  |
|      | <i>O</i>                                | <i>1.00</i>                    |                               |                                  |
|      | <i>R</i>                                | <i>(+) 149.00</i>              | <i>150.00</i>                 | <i>149.00</i>                    |
|      |                                         |                                |                               | <i>(-) 1.00</i>                  |

Additional funds under 'Interest on Consumer Welfare Fund – Debt Servicing' (₹149.00 lakh) were provided through reappropriation towards the payment of interest on deposit of Consumer Welfare Fund.

### (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 has set up a Consolidated Sinking Fund under Public Account '8222 – Sinking Fund Appropriation for Reduction or Avoidance of Debt – Sinking Funds – Sinking Funds for amortization of Loan' by appropriating funds (₹10,00,00.00 lakh) under this Grant. During the financial year 2015-16, ₹1,07,000.00 lakh was invested in Sinking Fund.

During the financial year 2022-23, a sum of ₹3,00,000.00 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 2023, balance under CSF stood at ₹11,60,000.00 lakh (Cr.) under '8222 – Sinking Fund – Appropriation for Reduction or Avoidance of Debt – Sinking Funds – Sinking Funds for Amortization of Loan'.

There was an opening balance of ₹8,59,974.32 lakh (Dr) and ₹8,60,015.00 lakh (Cr.) as on 1 April 2022. During 2022-23, the Government has invested ₹3,00,000.00 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 ₹11,59,974.32 lakh (Dr.) as on 31 March 2023. Further, there is also an amount of ₹11,60,015.00 lakh (Cr.) under Investment Account (under reconciliation).

### **GRANT NO.29 – DEBT SERVICING – conclud.**

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 2022-23.

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APPENDIX

APPENDIX

GRANT-WISE DETAILS OF ESTIMATES AND ACTUALS IN RESPECT OF RECOVERIES ADJUSTED IN THE ACCOUNTS IN REDUCTION OF EXPENDITURE

Number and Name of Grant or Appropriation		Provision (including Supplementary)		Actuals		Actuals compared with the Provision			
		Revenue	Capital	Revenue	Capital	More (+) / Less (-)			
						Revenue	Capital		
(In thousands of rupees)									
1	Agriculture and Horticulture	96,04,60	...	58,50,65	2,45	(-)	37,53,95	(+)	2,45
2	Animal Husbandry and Fisheries	29,07,44	...	20,59,70	4	(-)	8,47,74	(+)	4
3	Finance	35,90,60	...	1,45,90,27	5,14	(+)	1,09,99,67	(+)	5,14
4	Department of Personnel and Administrative Reforms (Voted)	1,00	...	2,72,46	...	(+)	2,72,46		...
	- DO - (Charged)	...	...	17,37		(+)	17,37		
5	Home and Transport	4,74,82,56	...	2,17,15,42	...	(-)	2,57,67,14		...
6	Infrastructure Development	20,39,24	7,44,30,00	6,67,32	14,30,56	(-)	13,71,92	(-)	7,29,99,44
7	Rural Development and Panchayat Raj	81,55,12	...	2,82,42	44,60	(-)	78,72,70	(+)	44,60
8	Forest, Ecology and Environment	3,01,24,99	...	2,98,87,86	...	(-)	2,37,13		...
9	Co-operation	8,77	...	1,46,90	1,50,22	(+)	1,38,13	(+)	1,50,22
10	Social Welfare	2,08,26,66	...	1,49,37,20	45,00,06	(-)	58,89,46	(+)	45,00,06
11	Women and Child Development	7,95,95,67	...	10,45,42,79	37,63	(+)	2,49,47,12	(+)	37,63
12	Information, Tourism and Youth Services	4,62,53	...	17,32,78	1,10	(+)	12,70,25	(+)	1,10
13	Food and Civil Supplies	80,00	...	50,21	...	(-)	29,79		...
14	Revenue	11,67,16,00	...	18,19,22,84	34,04	(+)	6,52,06,84	(+)	34,04
16	Housing	8,59,00	...	10,84,91	2,16	(+)	2,25,91	(+)	2,16
17	Education	15,87,75,56	...	6,99,89,51	11,49	(-)	8,87,86,05	(+)	11,49

APPENDIX

GRANT-WISE DETAILS OF ESTIMATES AND ACTUALS IN RESPECT OF RECOVERIES ADJUSTED IN THE ACCOUNTS IN REDUCTION OF EXPENDITURE

Number and Name of Grant or Appropriation	Provision (including Supplementary)		Actuals		Actuals compared with the Provision		
					More (+) / Less (-)		
	Revenue	Capital	Revenue	Capital	Revenue	Capital	
<i>(In thousands of rupees)</i>							
18 Commerce and Industries	20,12,77	...	3,06,05	1,06 (-)	17,06,72 (+)		1,06
19 Urban Development	32,56,91	16,44,19,00	5,78,71	70,00,07 (-)	26,78,20 (-)		15,74,18,93
20 Public Works	3,23,47,00	5,00,00,00	1,50,03	4,69,13,77 (-)	3,21,96,97 (-)		30,86,23
21 Water Resources	13,53,77	72,00	2,22,02	2,97,02 (-)	11,31,75 (+)		2,25,02
22 Health and Family Welfare	1,05,38,35	...	32,12,85	71,06 (-)	73,25.50 (+)		71,06
23 Labour and Skill Development	7,92	...	46,35,85	64 (+)	46,27,93 (+)		64
24 Energy	...	...	9	39 (+)	9 (+)		39
25 Kannada and Culture	62,04	...	93,58	7 (+)	31,54 (+)		7
26 Planning, Statistics, Science and Technology	3,66,67	...	15,65	... (-)	3,51,02		...
27 Law	10,57,24	...	5,24,98	... (-)	5,32,26		...
28 Parliamentary Affairs and Legislation	...	...	18,82	... (+)	18,82		...
29 Debt Servicing	...	...	25,04	... (+)	25,04		...
Total (Voted)	53,22,32,41	28,89,21,00	45,94,91,87	6,05,03,57 (-)	7,27,40,54 (-)		22,84,17,43
Total (Charged)	...	...	42,41	... (+)	42,41		...
GRAND TOTAL	53,22,32,41	28,89,21,00	45,95,34,28	6,05,03,57 (-)	7,26,98,13 (-)		22,84,17,43

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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