**STATEMENT NO. 15 - DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS – contd.  
EXPLANATORY NOTES TO STATEMENT NO. 15**

**Expenditure on Revenue Account:**

The expenditure on Revenue Account increased by ₹27,03,047.01 lakh (12.54 *per cent*) from ₹2,15,58,396.43 lakh in 2022-23 to   
₹2,42,61,443.44 lakh in 2023-24. The large and significant variations are as under:

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| ***Sl. No.*** | ***Head of Account*** | | ***2023-24*** | ***2022-23*** | | ***Increase (+)/ Decrease (-)*** | | ***Remarks*** |
| ***(₹ in lakh)*** | | | | |
| **(1)** | **(2)** | | **(3)** | **(4)** | | **(5)** | | **(6)** |
| **Increase in expenditure was mainly under following heads:** | | | | | | | | |
| 1. | 2235 | Social Security and Welfare | 30,01,833.28 | | 11,29,655.82 | (+) | 18,72,177.46 | Increase was mainly under Social Welfare – Women’s Welfare (₹17,06,303.42 lakh) , Child Welfare (₹1,09,021.32 lakh), Other Social Security and Welfare Programmes – Pensions under Social Security Schemes (₹49,452.46 lakh) , Direction and Administration (35,278.90 lakh), Social Welfare – Welfare of Handicapped (₹20,895.04 lakh), Other Social Security and Welfare Programmes –Deduct –Recovery of Overpayments (20,037.02 lakh) , Social Welfare – Welfare of Aged Infirm and Destitutes (₹2,085.39 lakh) and Other Social Security and Welfare Programmes –Other Programmes (724.10 lakh). Decrease was mainly under Social Welfare – Deduct –Recovery of Overpayments (₹65,984.81 lakh), Social Welfare – Assistance to Block Panchayats/Intermediate Level Panchayats (₹5,197.68 lakh), Other Social Security and Welfare Programmes – Swantantrata Sainik Samman Pension Scheme (₹1,154.30 lakh) and Deduct – Amount met from State Government Insurance Fund (463.11 lakh) . |
| 2. | 2801 | Power | 23,78,015.54 | | 14,09,342.66 | (+) | 9,68,672.88 | Increase was mainly under General – Assistance to Electricity Boards (₹9,68,673.88 lakh). |
| 3. | 2408 | Food, Storage and Warehousing | 7,35,377.75 | | 3,05,950.41 | (+) | 4,29,427.34 | Increase was mainly under Food – Food Subsidies (₹4,54,565.64 lakh), Procurement and Supply (₹14,869.90 lakh) and Food Processing (₹5,155.94 lakh). Decrease was mainly under Deduct –Recovery of Overpayments (44,586.29 lakh) and Food – Direction and Administration (₹577.85 lakh). |
| 4. | 2049 | Interest Payments | 30,82,631.83 | | 28,42,715.70 | (+) | 2,39,916.13 | Increase was mainly under Interest on Internal Debt – Interest on Market Loans (₹1,72,952.91 lakh) , Interest on Loans and Advances from Central Government-Interest on Loans for State/Union Territory Plan Schemes (₹36,033.64 lakh), Interest on Small Savings Provident Funds etc., – Interest on Insurance & Pension Fund (₹33,837.37 lakh) , Interest on State Provident Funds (₹8,306.10 lakh) , Interest on Internal Debt – Interest on Other Internal Debt (₹6,521.68 lakh), Management of Debt(₹1,827.93 lakh). Decrease was mainly under Interest on Internal Debt – Interest on Special Securities issued to National Small Savings Fund of the Central Government by the State Government (₹15,743.01 lakh) , Interest on Loans and Advances from Central Government – Interest on State Plan Loans Consolidated in terms of recommendations of the XII Finance Commission (₹2,687.43 lakh), Interest on Reserve Funds – Interest on General and Other Reserve Funds (₹926.62 lakh) and Interest on Loans and Advances from Central Government –Interest on Other Loans for States Schemes (₹437.97 lakh). |

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| **(1)** | **(2)** | | **(3)** | **(4)** | **(5)** | | **(6)** |
| 5. | 2202 | General Education | 31,03,385.82 | 29,48,965.87 | (+) | 1,54,419.95 | Increase was mainly under Elementary Education- Assistance to Taluk Panchayats / Intermediate Level Panchayats (₹2,06,538.93 lakh) , Secondary Education – Assistance to Taluk Panchayats / Intermediate Level Panchayats (₹64,784.40 lakh) , Assistance to Zilla Parishads/District Level Panchayats (34,554.84 lakh), Government Secondary Schools (₹17,620.03 lakh) , Elementary Education – Scholarships and Incentives (₹10,472.74 lakh) , University and Higher Education – Government Colleges and Institutes (₹6,396.67 lakh), Elementary Education-Maintenance of Buildings (₹4,836.57 lakh), Secondary Education – Assistance to Non-Government Secondary Schools (₹4,772.38 lakh), University and Higher Education – Assistance to Universities (₹1,845.22 lakh), Secondary Education – Deduct – Recovery of Overpayments (₹1,748.01 lakh), General –Training (₹1,644.68 lakh) and Secondary Education –Scholarships (₹1,026.61 lakh). Decrease was mainly under Elementary Education- Deduct – Recovery of Overpayments (₹89,996.36 lakh), General – Scholarships (₹60,250.47 lakh) , Elementary Education – Assistance to Zilla Parishads/District Level Panchayats (₹18,120.53 lakh) , Samagra Shikshana (₹11,016.94 lakh), University and Higher Education – Assistance to Non-Government Colleges and Institutes (₹7,571.38 lakh), Elementary Education –Assistance to Non-Government Primary Schools (₹6,235.23 lakh), University and Higher Education – Institutes of Higher Learning (₹3,560.32 lakh), Secondary Education-Maintenance of Buildings (₹1,990.00 lakh), General - Other Expenditure (₹1,515.39 lakh) , University and Higher Education – Deduct – Recovery of Overpayments (₹1,256.97 lakh), Secondary Education – Direction and Administration (₹1,171.72 lakh), Adult Education – Other Adult Education Programmes (740.54 lakh). |
| 6. | 2236 | Nutrition | 2,65,841.45 | 1,58,161.16 | (+) | 1,07,680.29 | Increase was mainly under Distribution of nutritious food and beverages- Assistance to Taluk Panchayats/ Intermediate Level Panchayats (₹1,07,680.28lakh). |
| 7. | 2210 | Medical and Public Health | 11,22,582.71 | 10,36,710.18 | (+) | 85,872.53 | Increase was mainly under General – Assistance to Zilla Parishads/District Level Panchayats (₹46,291.05 lakh), Medical Education Training and Research – Allopathy (₹38,059.66 lakh), Public Health – Other Systems (₹14,218.73 lakh), Urban Health Services - Allopathy – Hospitals and Dispensaries (₹14,180.56 lakh), Medical Education Training and Research – Other systems (₹3,645.86 lakh), Urban Health Services – Other systems of medicine - Ayurveda (₹2,649.54 lakh), Urban Health Services -Allopathy – Direction and Administration (₹1,610.37 lakh), General – Assistance to Taluk Panchayaths /Intermediate Level Panchayaths (₹777.04 lakh), Public Health – Other Expenditure (₹479.00 lakh). Decrease was mainly under General – Other Expenditure(₹10,977.34 lakh), Ayushman Bharat-Pradhana Mantri Jan Arogya Yojane (PMJAY) (₹8,757.79 lakh), Urban Health Services - Allopathy –.Other Health Schemes (₹8,090.68 lakh), Rural Health Services – Allopathy – Other Expenditure (₹4,999.59 lakh) , Medical Education Training and Research – Deduct – Recovery of Overpayments (₹2,749.87 lakh), Public Health – Prevention and Control of Diseases (₹1,135.29 lakh), Drug Control (₹578.62 lakh). |
| 8. | 2071 | Pension and Other Retirements Benefits | 24,85,940.08 | 24,01,953.82 | (+) | 83,986.26 | Increase was mainly under Civil – Superannuation and Retirement Allowances (₹53,587.38 lakh), Government Contribution for Defined Contribution Pensions Scheme (₹19,548.47 lakh), Pensions to Employees of State aided Educational Institutions (₹12,958.91 lakh), Pensions of Employees of Local Bodies (₹7,071.19 lakh), Commuted value of Pensions (₹1,972.59 lakh), Leave Encashment Benefits (₹1,082.97 lakh) and Pensions to Legislators (₹838.00 lakh). Decrease was mainly under Civil – Family Pensions (₹7,948.39 lakh) , Gratuities (₹4,421.84 lakh) and Deduct – Recovery of Overpayments (₹715.11 lakh). |
| 9. | 2029 | Land Revenue | 1,55,337.19 | 91,028.03 | (+) | 64,309.16 | Increase was mainly under Transfer to Reserve Funds/ Deposit Accounts (₹54,794.95 lakh), Land Records (₹9,366.61 lakh), Collection Charges (₹7,962.04 lakh), Survey and Settlement Operations (₹5,896.39 lakh) and Direction and Administration (₹1,403.89 lakh). Decrease was mainly under Deduct Amount met from Reserve Fund/ Deposit Accounts (₹8,068.32 lakh) and Other Expenditure (₹7,044.91 lakh). |

**STATEMENT NO. 15 - DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS – contd.  
EXPLANATORY NOTES TO STATEMENT NO. 15**

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| ***Sl. No.*** | ***Head of Account*** | | ***2023-24*** | ***2022-23*** | | | ***Increase (+)/ Decrease (-)*** | | ***Remarks*** |
| ***(₹ in lakh)*** | | | | | |
| **(1)** | **(2)** | | **(3)** | | **(4)** | **(5)** | | | **(6)** |
| 10. | 2014 | Administration of Justice | 2,25,303.33 | | 1,64,771.62 | (+) | | 60,531.71 | Increase was mainly under Civil and Sessions Court (₹54,262.13 lakh), High Courts (₹4,801.78 lakh) and Legal Advisers and Counsels (₹3,317.86 lakh). |
| 11. | 3604 | Compensations and Assignments to Local Bodies and Panchayath Raj Institutions | 6,22,909.55 | | 5,66,186.07 | (+) | | 56,723.48 | Increase was mainly under Assistance to Muncipalities / Municipal Councils (₹67,247.25 lakh), Assistance to Nagara Panchayats /Notified Area Committees (₹9,460.30 lakh). Decrease was mainly under Assistance to Municipal Corporation (₹20,283.44 lakh) and Deduct –Recovery of Overpayments (₹299.37 lakh). |
| 12. | 2055 | Police | 8,47,849.34 | | 7,95,615.44 | (+) | | 52,233.90 | Increase was mainly under District Police (₹78,485.32 lakh), State Headquarters Police (₹8,461.69 lakh), Special Police (₹8,333.62 lakh), Criminal Investigation and Vigilance (₹3,735.44 lakh) and Direction and Administration (₹2,488.14 lakh). Decrease was mainly under Transfer to Reserve Funds and Deposit Accounts (₹20,418.04 lakh), Forensic Science (₹15,507.61 lakh), Deduct – Amount met from Karnataka State Road Safety Fund (₹8,961.69 lakh) , Wireless and Computers (₹3,707.20 lakh), Welfare of Police Personnel (₹642.33 lakh) and Modernisation of Police Force (₹634.68 lakh). |
| 13. | 3055 | Road Transport | 4,07,148.05 | | 3,62,713.36 | (+) | | 44,434.69 | Increase was mainly under Assistance to Public Sector and Other Undertakings (₹44,434.69 lakh). |
| 14. | 2225 | Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes | 8,85,091.78 | | 8,51,542.50 | (+) | | 33,549.28 | Increase was mainly under Welfare of Scheduled Castes – Education (₹30,144.63 lakh), Assistance to Taluk Panchayats/Intermediate Level Panchayats (₹25,821.92 lakh), Welfare of Scheduled Tribes- Assistance to Taluk Panchayats/Intermediate Level Panchayats (₹23,068.84 lakh), Welfare of Backward Classes – Assistance to Zilla Parishads/District Level Panchayats (₹18,325.33 lakh), Welfare of Scheduled Tribes – Education(₹14,464.91 lakh), Welfare of Minorities -Education (₹13,481.92 lakh), Economic Development (₹12,638.76 lakh) , Deduct –Recovery of Overpayments (₹9,812.76 lakh), Welfare of Scheduled Castes – Tribal Area Sub – Plan (₹9,176.18 lakh), Welfare of Minorities- Direction and Administration (₹5,709.49 lakh), Welfare of Backward Classes – Housing (₹4,785.68 lakh), Deduct –Recovery of Overpayments (₹4,459.75 lakh), Education  (₹3,069.18 lakh), Welfare of Scheduled Tribes- Assistance to Zilla Parishads/District Level Panchayats (₹1,629.88 lakh), Welfare of Minorities- Assistance to Zilla Parishads/District Level Panchayats (₹1,290.27 lakh), Welfare of Backward Classes – Economic Development (₹1,190.34 lakh). Decrease was mainly under Welfare of Backward Classes- Assistance to Public Sector and Other Undertakings (₹30,649.40 lakh) , Welfare of Scheduled Castes – Assistance to Public Sector and Other Undertakings (₹22,000.22 lakh), Housing (₹20,000.00 lakh), Assistance to Zilla Parishads/District Level Panchayats (₹17,856.32 lakh), Direction and Administration (₹12,745.79 lakh), Welfare of Scheduled Tribes – Housing (₹10,000.00 lakh), Welfare of Backward Classes – Direction and Administration (₹9,278.26 lakh), Welfare of Scheduled Tribes – Direction and Administration (₹6,320.94 lakh), Welfare of Minorities- Other Expenditure (₹5,700.00 lakh) , Welfare of Scheduled Tribes – Deduct –Recovery of Overpayments (₹5,694.55 lakh), Welfare of Scheduled Castes – Special Central Assistance for Scheduled Castes Component Plan (₹2,377.49 lakh), Economic Development (₹1,999.67 lakh) , Welfare of Scheduled Tribes – Assistance to Public Sector and Other Undertakings (₹1,000.00 lakh). |

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| **(1)** | **(2)** | | **(3)** | **(4)** | **(5)** | | **(6)** |
| 15. | 2501 | Special Programmes for Rural Development | 74,260.33 | 49,195.84 | (+) | 25,064.49 | Increase was mainly under Self Employment Programmes – Assistance to Gram Panchayats (₹24,854.47 lakh). |
| 16. | 2403 | Animal Husbandary | 1,41,587.39 | 1,19,708.06 | (+) | 21,879.33 | Increase was mainly under Veterinary Services and Animal Health (₹7,537.90 lakh), Assistance to Block Panchayats /Intermediate Level Panchayats (₹6,808.53 lakh), Sheep and Wool Development (₹5,220.39 lakh), Direction and Administration (₹3,014.26 lakh) and Administrative Investigation and Statistics (₹1,667.30 lakh). Decrease was mainly under Cattle and Buffalo Development (₹3,385.85 lakh) and Deduct –Recovery of Overpayments (₹415.95 lakh). |
| 17. | 2425 | Co-operation | 1,60,879.48 | 1,41,978.55 | (+) | 18,900.93 | Increase was mainly under Assistance to Credit Co-operatives (₹23,686.30 lakh), Direction and Administration (₹1,194.19 lakh), Audit of Co-operatives (₹711.50 lakh). Decrease was mainly under Assistance to other Co-operatives (₹6,838.41 lakh). |
| 18. | 2230 | Labour, Employnment and Skill Development | 78,514.26 | 63,795.71 | (+) | 14,718.55 | Increase was mainly under Employment Service – Employment Services (₹5,828.19 lakh), Direction and Administration (₹5,269.82 lakh) , Labour – Deduct –Recovery of Overpayments (₹4,605.65 lakh) and Social Security for Labour (₹499.00 lakh). Decrease was mainly under Labour –General Labour Welfare (₹1,024.61 lakh), Training – Industrial Training Institutes (₹565.93 lakh). |
| 19. | 2702 | Minor Irrigation | 41,235.07 | 30,954.58 | (+) | 10,280.49 | Increase was mainly under Maintenance – Lift Irrigation Schemes (₹8,979.20 lakh) and General – Direction and Administration (₹1,433.34 lakh). |
| 20. | 2415 | Agricultural Research and Education | 81,170.22 | 72,751.72 | (+) | 8,418.50 | Increase was mainly General- Research (₹4,960.82 lakh) and Education (₹3457.68 lakh). |
| 21. | 2211 | Family Welfare | 1,01,203.68 | 94,167.41 | (+) | 7,036.27 | Increase was mainly under Assistance to Zilla Parishads / District Level Panchayats (₹6,085.88 lakh). |
| 22. | 2203 | Technical Education | 1,09,387.37 | 1,02,998.01 | (+) | 6,389.36 | Increase was mainly under Polytechnics (₹3,456.30 lakh), Assistance to Non-Government Technical Colleges and Institutes (₹2,192.75 lakh), Engineering / Technical Colleges and Institutes (₹1,654.11 lakh). Decrease was mainly under Scholarships (₹530.73 lakh) and Examinations (₹407.80 lakh). |
| 23. | 2070 | Other Administrative Services | 62,932.91 | 57,208.02 | (+) | 5,724.89 | Increase was mainly under Fire Protection and Control – (₹6,432.21 lakh), Home Guards – (₹1,199.87 lakh), Guest Houses Government Hostels etc. – (₹719.85 lakh). Decrease was mainly under Purchase and Maintenance of transport – (₹2,674.39 lakh). |
| 24. | 2053 | District Administration | 63,964.77 | 58,920.10 | (+) | 5,044.67 | Increase was mainly under Other Establishments (₹7,842.88 lakh), District Establishments (₹1,423.56 lakh). Decrease was mainly under Other Expenditure (₹4,632.72 lakh). |
| 25. | 2030 | Stamps and Registration | 16,400.37 | 12,184.28 | (+) | 4,216.09 | Increase was mainly under – Direction and Administration (₹4,203.49 lakh). |
| 26. | 3425 | Other Scientific Research | 6,778.05 | 2,724.16 | (+) | 4,053.89 | Increase was mainly under – Assistance to Other Scientific Bodies (₹3,926.00 lakh) and Other Schemes (₹100.00 lakh). |
| 27. | 2506 | Land Reforms | 19,640.78 | 15,798.77 | (+) | 3,842.01 | Increase was mainly under Transfer to Reserve Funds/ Deposit Accounts (₹1,996.93 lakh), Regulation of Land Holding and Tenancy (₹1,040.62 lakh), Maintenance of Land Records (₹897.19 lakh) . Decrease was mainly under Statistics and Evaluation (₹212.40 lakh). |
| 28. | 2062 | Vigilance | 13,214.26 | 9,554.34 | (+) | 3,659.92 | Increase was mainly under Lokayukta/ Upa- Lokayukta (₹3,663.72 lakh). |
| 29. | 2043 | Collection Charges under State Goods and Services Tax | 50,234.20 | 46,596.66 | (+) | 3,637.54 | Increase was mainly under Collection Charges (₹1,824.26 lakh) and Direction and Administration (₹1,756.92 lakh). |

**STATEMENT NO. 15 - DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS – contd.  
EXPLANATORY NOTES TO STATEMENT NO. 15**

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| ***Sl. No.*** | ***Head of Account*** | | ***2023-24*** | | ***2022-23*** | | | | | | | ***Increase (+)/ Decrease (-)*** | | | ***Remarks*** | |
| ***(₹ in lakh)*** | | | | | | | | | | | |
| **(1)** | **(2)** | | **(3)** | | | | **(4)** | | | **(5)** | | | | | **(6)** | |
| 30. | 2405 | Fisheries | 21,908.61 | | | | | 18,467.20 | | | (+) | | 3,441.41 | | | Increase was mainly under Marine Fisheries (₹2,423.96 lakh), Roadworks (₹2,343.00 lakh), Direction and Administration (₹637.72 lakh) and Assistance to Zilla Parishad/District Level Panchayaths (₹586.46 lakh). Decrease was mainly under Inland Fisheries (₹1,776.65 lakh) and Mechanisation and Improvement of Fish Craft (₹524.90 lakh). | | |
| 31. | 2015 | Elections | 46,448.78 | | | | | 43,681.74 | | | (+) | | 2,767.04 | | | Increase was mainly under Charges for Conduct of elections to Parliament (₹9,431.24 lakh), Issue of Photo Identity – Cards to Voters (₹3,057.52 lakh), Preparation and Printing of Electoral Rolls (₹2,791.24 lakh) and Electoral Officers (₹602.16 lakh). Decrease was mainly under Charges for conduct of elections to State/Union Territory Legislature (₹13,127.70 lakh). | | |
| 32. | 2039 | State Excise | 27,337.06 | | | | | 24,775.73 | | | (+) | | 2,561.33 | | | Increase was mainly under Direction and Administration (₹2,551.27 lakh). | | |
| 33. | 3451 | Secretariat - Economic Services | 40,449.65 | | | | | 38,258.36 | | | (+) | | 2,191.29 | | | Increase was mainly under Secretariat (₹3,191.23 lakh). Decrease was mainly under Other Offices (₹1,684.95 lakh). | | |
| 34. | 2054 | Treasury and Accounts Administration | 27,787.75 | | | | | 25,803.61 | | | (+) | | 1,984.14 | | | Increase was mainly under Directorate of Accounts and Treasuries (₹12,718.93 lakh) and Local Fund Audit (₹892.78 lakh). Decrease was mainly under Treasury Establishment (₹11,607.23 lakh). | | |
| 35. | 2056 | Jails | 30,951.15 | | | | | 29,245.26 | | | (+) | | 1,705.89 | | | Increase was mainly under Jails (₹1,615.96 lakh). | | |
| 36. | 2853 | Non-Ferrous Mining and Metallurgical Industries | 8,114.24 | | | | | 7,030.76 | | | (+) | | 1,083.48 | | | Increase was mainly under Direction and Administration (₹849.87 lakh) and Transfer to Reserve Fund/Deposit Accounts (₹227.66 lakh). | | |
| 37. | 3051 | Ports and Light Houses | 5,435.56 | | | | | 4,358.81 | | | (+) | | 1,076.75 | | | Increase was mainly under Minor Ports – Port Management (₹2,527.82 lakh) and Transfer to Port Development Fund (₹827.90 lakh). Decrease was mainly under Deduct- amount met from Port Development Fund (₹2,279.65 lakh). | | |
| 38. | 2058 | Stationery and Printing | 8,688.34 | | | | | 7,623.35 | | | (+) | | 1,064.99 | | | Increase was mainly under Government Presses (₹1,186.05 lakh). | | |
| 39. | 2011 | Parliament/State/Union Territory Legislatures | 27,580.87 | | | | | 26,538.80 | | | (+) | | 1,042.07 | | | Increase was mainly under State / Union Territory Legislatures- Legislative Assembly (₹2,105.47 lakh), Legislative Secretariat (₹1,255.15 lakh) and Legislative Council (₹463.31 lakh). Decrease was mainly under State / Union Territory Legislatures- Deduct –Recovery of Overpayments (₹1,715.63 lakh) and Other Expenditure (₹1,261.66 lakh). | | |
|  | **Decrease in expenditure was mainly under following heads:** | | | | | | | | | | | | | | | | | |
| 1. | 2215 | Water Supply and Sanitation | | 49,533.94 | | 5,35,611.82 | | | (-) | | | | 4,86,077.88 | Decrease was mainly under Water Supply – Rural Water Supply Programmes (₹4,56,853.39 lakh), Assistance to Gram Panchayats (₹28,522.78 lakh) and Deduct –Recovery of Overpayments (₹15,766.09 lakh). Increase was mainly under Sewage and Sanitation – Sanitation Service (₹14,361.52 lakh) and Water Supply – Direction and Administration (₹837.41 lakh). | | | |

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| **(1)** | **(2)** | | **(3)** | | | **(4)** | | **(5)** | | | **(6)** |
| 2. | 2401 | Crop Husbandary | | 3,83,400.63 | 6,47,855.90 | | (-) | | 2,64,455.27 | Decrease was mainly under Crop Insurance (₹1,16,859.05 lakh), Deduct –Recovery of Overpayments (₹1,10,329.79 lakh), Other Expenditure (₹83,093.27 lakh),Seeds (₹34,950.06 lakh) and Horticulture and Vegetable Crops (₹1,011.02). Increase was mainly under Food Grain Crops (₹40,905.91 lakh), Agricultural Engineering (₹15,675.41 lakh), Commercial Crops (₹9,368.68 lakh), Agricultural Economics and Statistics (₹5,962.99 lakh), Assistance to Zilla Parishads/ District Level Panchayats (₹5,121.10 lakh), Direction and Administration (₹2,431.76 lakh), Assistance to Farming Cooperation (₹917.24 lakh), Development of Oil Seeds (₹566.38 lakh) and Extension and Farmers Training (₹545.05 lakh). | |
| 3. | 2245 | Relief on account of Natural Calamities | | 1,23,125.59 | 3,01,511.24 | | (-) | | 1,78,385.65 | Decrease was mainly under General – Management of Natural Disasters Contingency Plans in Disaster Prone Areas (₹1,31,663.81 lakh), State Disaster Response Fund-Transfers to Reserve Funds and Deposit Accounts – State Disaster Response Fund (₹89,504.00 lakh) and Deduct –Recovery of Overpayments (₹29,116.92 lakh). Increase was mainly under State Disaster Response Fund-Deduct- amount met from State Disaster Response Fund (₹71,905.98 lakh). | |
| 4. | 2217 | Urban Development | | 1,87,394.89 | 3,40,321.12 | | (-) | | 1,52,926.23 | Decrease was mainly under Other Urban Development Schemes – Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc. (₹1,19,988.36 lakh), General – Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc. (₹34,000.00 lakh), Slum Area Improvement – Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc. (₹5,777.07 lakh) and Other Urban Development Schemes – Other Expenditure (₹1,316.51 lakh). Increase was mainly under General – Transfer to Reserve Funds / Deposit Accounts (₹6,237.07 lakh) and Other Expenditure (₹2,161.00 lakh). | |
| 5. | 2216 | Housing | | 2,35,382.83 | 3,74,345.04 | | (-) | | 1,38,962.21 | Decrease was mainly under Urban Housing– Other Expenditure (₹78,344.17 lakh), General – CSS- State Share Pradhan Mantri Awas Yojane Grameena (₹62,414.54 lakh), Other Housing – Other Expenditure (₹15,000.00 lakh), Urban Housing– Assistance to Public Sector and Other Undertakings (₹15,000.00 lakh) and Housing for Urban Poor (₹10,000.00 lakh). Increase was mainly under General – Assistance to Housing Boards, Corporations etc. (₹25,000.00 lakh), Rural Housing-Housing Co-operatives (₹16,631.44 lakh) and Tribal Area Sub Plan (₹602.00 lakh). | |
| 6. | 3475 | Other General Economic Services | | 3,43,752.59 | 4,79,637.04 | | (-) | | 1,35,884.45 | Decrease was mainly under Transfer to Reserve Funds/ Deposit Accounts (₹1,08,938.87 lakh) and Regulation of Markets (₹81,699.42 lakh). Increase was mainly under Other Expenditure (₹54,558.00 lakh). | |
| 7. | 2515 | Other Rural Development Programmes | | 6,67,962.83 | 7,73,699.14 | | (-) | | 1,05,736.31 | Decrease was mainly under Assistance to Gram Panchayats (₹61,019.70 lakh), Panchayati Raj (₹30,724.13 lakh), Community Development (₹10,016.93 lakh), Assistance to Zilla Parishads / District Level Panchayats (4,356.95 lakh) . Increase was mainly under Assistance to Taluk Panchayats/Intermediate Level Panchayats (₹1,420.20 lakh). | |
| 8. | 2048 | Appropriation for Reduction or Avoidance of Debt | | 2,00,000.00 | 3,00,000.00 | | (-) | | 1,00,000.00 | Decrease was mainly under Sinking Funds (₹1,00,000.00 lakh). | |
| 9. | 2505 | Rural Employmemt | | 2,14,117.03 | 2,84,736.80 | | (-) | | 70,619.77 | Decrease was mainly under Other Programmes – Assistance to Zilla Parishads / District Level Panchayats (₹83,388.15 lakh). Increase was mainly under Rural Employment Guarantee Scheme – National Rural Employment Guarantee Scheme(₹12,678.71 lakh). | |
| 10. | 3054 | Roads and Bridges | | 2,22,946.64 | 2,66,962.25 | | (-) | | 44,015.61 | Decrease was mainly under District and Other Roads – Road works (₹48,923.96 lakh), State Highways – Expenditure Met from Rural Road Development Fund (₹22,500.00 lakh), National Highways – Road Works(₹2,853.33 lakh), District and Other Roads – Maintenance and Repairs (₹1,521.07 lakh), State Highways – Bridges (₹1,043.85 lakh) General –Other Expenditure (₹571.99 lakh). Increase was mainly under General – Transfer to Reserve Funds/ Deposit Accounts (₹19,564.00 lakh), State Highways – Road works (₹8,568.29 lakh), National Highways – Direction and Administration (₹3,925.55 lakh), General – Assistance to Public Sector and Other Undertakings  (₹1,022.87 lakh) and Direction and Administration (₹584.06 lakh). | |

**STATEMENT NO. 15 - DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS – contd.  
EXPLANATORY NOTES TO STATEMENT NO. 15**

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| ***Sl. No.*** | | ***Head of Account*** | | ***2023-24*** | | ***2022-23*** | | ***Increase (+)/ Decrease (-)*** | | ***Remarks*** |
| ***(₹ in lakh)*** | | | | | |
| **(1)** | | **(2)** | | **(3)** | **(4)** | | | **(5)** | | **(6)** |
| 11. | 2250 | | Other Social Services | 12,714.82 | 53,585.00 | | (-) | | 40,870.18 | Decrease was mainly under Upkeep of Shrines and Temples (₹39,074.28lakh) and Other Expenditure  (₹2,026.47lakh). Increase was mainly under Administration of Religious and Charitable Endowments Acts (230.83lakh). |
| 12. | 2041 | | Taxes on Vehicles | 32,392.13 | 64,387.97 | | (-) | | 31,995.84 | Decrease was mainly under Inspection of Motor Vehicles (₹24,773.65 lakh), Deduct Amount met from Karnataka State Road Safety Fund (₹19,121.17 lakh) and Direction and Administration (₹1,418.87 lakh). Increase was mainly under Transfer to Reserve Funds and Deposit Accounts (₹8,156.32 lakh) and Collection Charges (₹5,149.79 lakh). |
| 13. | 2575 | | Other Special Area Programmes | 1,169.28 | 21,324.94 | | (-) | | 20,155.66 | Decrease was mainly under Others- Special Area Programme (₹20,016.39 lakh) and Border Area Development- Other Expenditure (₹1,104.56 lakh). Increase was mainly under Border Area Development- Border Area Development Authority (₹955.84 lakh) |
| 14. | 2075 | | Miscellaneous General Services | 33,729.61 | 46,317.82 | | (-) | | 12,588.21 | Decrease was mainly under Transfer to/from Reserve Funds and Deposit Accounts (₹12,687.00 lakh). |
| 15. | 2701 | | Medium Irrigation | 99,553.13 | 1,12,039.50 | | (-) | | 12,486.37 | Decrease was mainly under General – Assistance to Public Sector and Other Undertakings (₹12,754.97 lakh).  Increase was mainly under General – Direction and Administration (₹195.09 lakh) and Survey (₹186.18 lakh). |
| 16. | 2204 | | Sports and Youth Services | 20,116.93 | 32,591.23 | | (-) | | 12,474.30 | Decrease was mainly under Youth Welfare Programmes for Non Students (₹10,497.37 lakh), Sports and Games (₹2,420.66 lakh) and Assistance to Zilla Parishads / District Level Panchayats (783.34 lakh). Increase was mainly under Youth Welfare Programmes for Students (₹908.02 lakh) and Direction and Administration (₹330.50 lakh). |
| 17. | 3452 | | Tourism | 8,937.73 | 19,546.83 | | (-) | | 10,609.10 | Decrease was mainly under General- Promotion and Publicity (₹12,322.96 lakh). Increase was mainly under Tourist Infrastructure - Deduct – Recover of Overpayments (₹1,046.22 lakh) and General –Direction and Administration (₹618.58 lakh). |
| 18. | 2852 | | Industries | 25,167.74 | 31,120.73 | | (-) | | 5,952.99 | Decrease was mainly under Consumer Industries – Textiles (₹3,335.63 lakh) and General – Industrial Productivity (₹2,942.68 lakh). Increase was mainly under and General – Direction and Administration (₹520.98 lakh). |
| 19. | 2435 | | Other Agricultural Programmes | … | 4,808.53 | | (-) | | 4,808.53 | Decrease was mainly under Marketing and Quality Control- Marketing facility (₹4,809.03 lakh). |
| 20. | 2851 | | Village and Small  Industries | 1,15,346.48 | 1,19,814.40 | | (-) | | 4,467.92 | Decrease was mainly under Small Scale Industries (₹12,025.48 lakh), Coir Industries (₹2,899.06 lakh), Deduct –Transfer of Expenditure met from Karnataka Silk Worms Seed Cocoon and Yarn Development Price Stabilisation Fund (₹330.75 lakh), Transfer to Reserve / Deposit Accounts (₹320.35 lakh) and Handicraft Industries (₹282.75 lakh). Increase was mainly under Handloom Industries (₹9,569.75 lakh), Assistance to Zilla Parishad/District Level Panchayaths (₹1,025.75 lakh) and Khadi and Village Industries (₹628.47 lakh). |

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| **(1)** | | **(2)** | | **(3)** | | | **(4)** | | **(5)** | | | **(6)** | |
| 21. | 2406 | | Forestry and Wildlife | | 1,43,118.89 | 1,46,545.15 | | (-) | | 3,426.26 | Decrease was mainly under Forestry – Forest Conservation, Development and Regeneration (₹9,527.63 lakh) , Environmental Forestry and Wild Life – Wild Life Preservation (₹6,434.68 lakh), Forestry – Forest Produce (₹1,342.31 lakh) and Education and Training (₹385.40 lakh) . Increase was mainly under Forestry – Direction and Administration (₹8,854.67 lakh), Assistance to Zilla Parishads / District Level Panchayaths (₹2,040.81 lakh), Social and Farm Forestry(₹2,028.63 lakh), Afforestation and Ecology Development – State Compensatory Afforestation (₹1,914.64 lakh) , Environmental Forestry and Wildlife – Zoological park (₹500.00 lakh) and Forestry – Deduct – Amount met from Karnataka Forest Development Fund(₹475.40 lakh). | |
| 22. | 2205 | | Art and Culture | | 39,645.33 | 41,748.76 | | (-) | | 2,103.43 | Decrease was mainly under Promotion of Arts and Culture (₹3,040.97 lakh) and Assistance to Zilla Parishads / District Level Panchayaths (₹394.00 lakh). Increase was mainly under Archaeology (₹358.67 lakh) and Public Libraries (₹349.47 lakh). | |
| 23. | 2404 | | Dairy Development | | 1,18,063.71 | 1,20,151.08 | | (-) | | 2,087.37 | Decrease was mainly under Assistance to Co-operatives and Other Bodies (₹3,587.30 lakh). Decrease was mainly under Deduct –Recovery of Overpayments (₹1,499.93 lakh). | |
| 24. | 2705 | | Command Area Development | | 4,927.94 | 6,810.75 | | (-) | | 1,882.81 | Decrease was mainly under Upper Krishna Project (₹728.15 lakh), Bhadra Project (₹315.68 lakh) and Malaprabha and Ghataprabha Project (₹299.50 lakh). | |
| 25. | 2402 | | Soil and Water Conservation | | 41,424.55 | 43,223.99 | | (-) | | 1,799.44 | Decrease was mainly under Soil Conserevation (₹10,010.46 lakh). Increase was mainly under Land Reclamation and Development (₹5,000.00 lakh), Soil Survey and Testing (₹2,930.01 lakh) and Assistance to Zilla Parishads/ District Level Panchayats (₹448.98 lakh). | |
| 26. | 2052 | | Secretariat- General Services | | 25,138.24 | 26,654.27 | | (-) | | 1,516.03 | Decrease was mainly under Other Offices (₹3,234.03 lakh) and Other Expenditure (₹500.00 lakh). Increase was mainly under Secretariat (₹1,990.67 lakh) and Board of Revenue (₹308.64 lakh). | |

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